

Docket No. RM03-8-000

Appendix A: Form 3-Q and 6-Q Samples.

### GENERAL INSTRUCTIONS

(g) For the Management's Discussion and Analysis of Financial Condition and Results of Operation schedule provide a forward-looking discussion of management's assessment of the probable future impacts of specific identified significant current events and future events on the respondent's operations and financial position. Specifically address the following details as they apply to the respondent.

(1) Regulatory accounting policies - provide a description of the impact of competition, the changing regulatory framework in which the respondent operates, and an assessment of the impact should a change in a critical accounting policy occur.

(2) Revenue recognition - provide a description of the possible impacts associated regulation for revenue recognition, along with a description of the revenue accounting model used and the major assumptions associated with the model. In addition, provided a description of the probable future impacts associated with a change in the revenue accounting model used.

(3) Asset impairment, including goodwill and other intangible assets - provide a description of the possible impacts of variations in assumptions used for these measurements, and provide a description of the possible future impacts should a change in a major assumption occur.

(4) Environmental contingencies - provide a description of the possible future impacts associated with environmental regulations including a description of possible capital expenditures associated with such regulations, and the impact on the respondent's financial position.

(5) Litigation contingencies - provide a description of the possible future impacts associated with potential litigation or other unresolved litigation including a description of possible capital expenditures associated with such litigation contingencies and the impact on the respondent's financial position.

(6) Defined benefit pension plans and other post-retirement benefit plans - provide a description of the possible future impacts regarding potential changes as they relate to liquidity, capital resources, and the methods used to fund the plans.

(7) Cost capitalization policies - provide a description of possible impacts on the respondent's operations, financial position, and cash flow as it relates to magnitude of the cost associated with construction, retirement and replacement of plant property and equipment. Specifically address the possible future impact on earnings trends and liquidity.

(8) Depreciation expense - provide a description of the possible future impact of a change in the significant assumptions used to estimate depreciation expense. Additionally, describe any differences in recovery of depreciation expense due to rate setting bodies accelerating the recovery of certain assets that may have risk of becoming stranded costs.

(9) Decommissioning - provide a description of the possible future impacts of a change in the basis of estimation and factors which may result in a change in estimates, and provide a description of the impact of such a change occurring would have on the respondent's operations and financial position.

(10) Asset retirement obligations - provide a description of the possible future impacts associated with a change in the major assumptions, strategies for asset retirement obligations and provide a description of factors that may result in changes in estimates.

(11) Self insurance - provide a description the possible future impacts associated with exposure to uninsured risks including a description of the financial requirements associated with a potential loss. Include a description the amount of coverage where there is a significant discrepancy between insurance coverage by similar companies within the same industry. Also, provide a description of risk sharing agreements with others including the amount of exposure, funding requirements of the exposure, and the potential impact on the respondent's operations due to such exposure.

(12) Unique ownership arrangements - provide a description of the possible future impacts on the company's operations and financial position of potential changes in unique ownership agreements. The description will include earnings and loss allocations, buy-out agreements, and other significant management items related to the unique ownership agreement.

(13) Guarantees and other assurances - provide a description of the potential impact of guarantees and other assurances on the respondent's operations and financial position. Include a description the economic impact of significant contractual obligations along with the probability of an event occurring that would trigger the guarantee. Include a description of the potential impact of the respondent's liquidity and it's capital resources.

(14) Off-balance sheet financing - provide a description and explanation of the possible future impacts on the company's financial position and operations regarding off-balance sheet financing obligations. Include a description of the assets involved, the potential effects of termination agreements, and the amounts of purchase or sale agreements between the company and the off-balance sheet entity.

(15) Related party transactions - provide a description of the possible effects on the respondent's financial condition and operations associated with related party transactions. Provide a description of the purpose of the arrangement, parties involved, determination of transaction prices and actual transaction prices, and any ongoing contractual arrangements along with the potential impact on the respondent's operations associated with such transactions.

(16) Energy trading and other related risk management - provide a description of the potential impact on the respondent's financial operations associated with potential changes in fair value due to valuation techniques and disclose maturities of contracts less than one year, between one and three years, between four and five years, and maturities exceeding five years. Additionally disclose the impact of obligations regarding trading risks and credit quality, impacts of risks associated with market fluctuations, and impacts of risks associated with linked or indexed assets or liabilities.

(17) Other significant items - provide a description of other probable future events that could potentially impact the respondent's operations and financial position.