

Docket No. RM03-8-000

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

GENERAL INSTRUCTIONS

(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 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.