

21-00018

MINIMUM FILING REQUIREMENTS FOR RATE CASES

To avoid duplication of requested information, assure more orderly and timely investigations, and provide better support for rate filings, the Tennessee Regulatory Authority (“TRA”) offers a natural gas distributor filing an application for a rate increase the option of providing supporting information with its application. This information is commonly sought by the TRA and the Consumer Advocate and Protection Division (“CAPD”), as intervenor, in data requests after the filing of an application. Accordingly, the TRA requests that an applicant provide responses to the following preliminary requests for information along with any application for a rate increase. These requests for information apply to any application for a rate increase submitted by a natural gas distributor, local distribution company or its parent company, multi-state utility, or affiliated utility service company. These requests are intended to initiate, and should be regarded as part of, the data request process. The provision of information in response to these requests at the time of filing an application for a rate increase is entirely optional.

Notwithstanding the applicant’s response to these requests, the TRA, and any potential intervenor, retain the right to submit and require responses to subsequent data requests on any relevant topic, including any topic covered in these requests. The failure to file any specific information shall not be grounds for non-acceptance of the application or for an extension of the time intervals set forth in Tenn. Code Ann. §65-5-203. However, should the applicant choose to respond to these requests, the TRA requests that the applicant explain any instance where a question is not responded to in full. The filing of the data requested here does not waive any objection as to the admissibility of the data in evidence.

In responding to these requests, the applicant should provide the most current, accurate, and comprehensive information available at the time of the response. In making its responses, the applicant should employ those persons who are most knowledgeable regarding the requested information. All information should be presented in a manner designed to promote clear understanding and assessment.

ADMINISTRATIVE

- A. Enclose a \$25 filing fee.
- B. The Tennessee Regulatory Authority (“TRA”) requires an original and thirteen (13) copies of the filing.
- C. All schedules requested as a computer file and/or a CD are to be provided in Microsoft Excel 97 or Microsoft Word readable format and Word Perfect readable format for files sent to the Consumer Advocate and Protection Division (“CAPD”).

- D. "LDC" means the utility operation that provides natural gas service in the State of Tennessee. If the LDC is a separate legal entity, including but not limited to, a subsidiary of another corporation, "Parent" means the entity who owns 50% or more of the voting securities of the LDC. If the LDC is an operating division of an entity that is engaged in the natural gas utility operations in states other than Tennessee, "Multi-State Utility" means the entity of which the LDC is an operating division. "Affiliate" means any entity that controls, is controlled by, or is under common control with the LDC. "Affiliated Utility Service Company" means a utility service company that provides services to affiliated regulated utilities and is organized and regulated in accordance with the Public Utility Holding Company Act.
- E. Whenever "latest" information is requested, this information should not be over 90 days old at the time of filing (unless the latest information is more than 90 days old) and should be updated after filing, if material changes occur.
- F. "Attrition period (year)" means a twelve-month period beginning approximately six months from the filing date of the proposed rates.
- G. Please respond fully to each item, even if the data has been partially supplied in prior filings or dockets. Information supplied in one item can be referenced if asked for again in another item.
- H. Responses to the requests listed here are to be supplied to the TRA at the following address:
- Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505
- I. In addition, the TRA requests that the applicant include an additional two (2) copies of its response in both paper and on a CD in Word Perfect Readable format to the TRA, which the TRA may then make available to the Consumer Advocate and Protection Division. At its option, the applicant may submit these additional copies directly to the Consumer Advocate and Protection Division at the following address:
- Tennessee Attorney General's Office
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202
- J. Each copy of the responses should be placed in loose-leaf binders with each item tabbed. Each response should begin by restating the item request. If several sheets are required to answer an item, each sheet should be appropriately labeled and indexed, for example, Item 1(a), Sheet 1 of 4.

- K. For each item responded to, indicate the witness whose testimony would encompass the information requested, where applicable.
- L. For data requested that is also supplied in summary form on the PSC 3.03 reports for the test period only, please reconcile your response to these reports if a variance exists.
- M. Unless otherwise specifically requested, information shall be required for the LDC only (i.e., for the Tennessee natural gas utility operations only).
- N. Information for which a claim of confidentiality or privilege is claimed should be filed in a sealed envelope marked "Confidential and Privileged." Any such information will be reviewed by the TRA Staff or the CAPD only after an appropriate non-disclosure agreement has been agreed to. In the absence of the agreement of the party claiming confidentiality or privilege, no such confidential or privileged information may be placed on the TRA's web site or otherwise made public until after the filing party has been given 10 days notice of an Order of the TRA requiring such public disclosure, during which period of time, any interested party may seek a Protective Order from any court having jurisdiction to issue the same.

GENERAL

1. If material to the LDC's cost or level of service in Tennessee, please provide a comprehensive discussion of all abnormal conditions or changes in condition that (a) occurred during the last three years or (b) are reasonably anticipated to occur up to the anticipated hearing date in this case. Explain how these changes will affect the LDC's Tennessee operations going forward. The discussion should include, but not be limited to the following:
 - a. Management changes
 - b. Operational changes
 - c. Administrative changes
 - d. Recent or pending mergers, consolidations, or acquisitions
 - e. Major changes in sales or transportation volumes
 - f. Pending negotiations for possible changes in sales or transportation volumes to any current or prospective commercial or industrial customer.
 - g. Changes in pipeline allocations.
 - h. Labor contracts and/or Union problems
 - i. Expenses
2. State the effect that each of the applicable changes discussed in Item 14 has had or will have on the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, revenues, expenses, rate base, and capital structure, including the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, method of allocating each change among its regulated, unregulated, and jurisdictional operations.

3. Provide a current organizational chart for the LDC and, if applicable, its Parent, Multi-State Utility, or Affiliated Utility Service Company, showing for each officer (or any other key personnel) of the LDC, its Parent, Multi-state Utility, or Affiliated Utility Service Company: (a) the department(s) they head, and (b) to whom they report, from department or office level up. Only officers and key personnel, all or some portion of whose compensation is sought to be recovered from Tennessee ratepayers, must be included in the chart.
4. Provide six (6) copies of the Annual Stockholder Reports, the 10K reports, and 10 Q reports for the LDC, its Parent, Multi-state Utility, or Affiliated Utility Service Company, for the last three (3) years.
5. If the LDC is a separate entity, provide a current chart of accounts for the LDC and, if applicable, its Affiliated Utility Service Company. If the LDC is an operating division, also provide a current chart of accounts for the Multi-state Utility.
6. Provide copies of all rate case orders for the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company issued since the LDC's last rate case or within the past three (3) years, whichever time is shorter.
7. Provide any costs associated with any employment and/or termination contracts the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company has or has had with management personnel since the last rate filing in Tennessee, and provide copies of such.
8. Provide a detailed General Ledger for the latest 24 months for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company.
9. If the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, seeks to recover in its rates to the Tennessee ratepayers any separation payments made under any of the contracts, state the amount of any separation payments since the last rate filing in Tennessee.
10. Provide a detailed Trial Balance for the last two (2) fiscal years for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company, by month, by account, including adjusting entries and post-closing balances.
11. If not provided in response to other items, provide the latest fiscal year-end Income Statement and Balance Sheet for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company. Provide an explanation of any differences in the year-end Income Statement and Balance Sheet for the LDC, its Parent, Multi-State Utility, and Affiliated Utility Service Company as set forth in its Annual Report to shareholders and its internal financial statements.
12. Provide all detailed workpapers, cost studies, or other data supporting all proposed tariff changes, adjustments to revenues, expenses, rate base, and other changes included in the

testimony and exhibits filed by the LDC. Provide computer files containing schedules for all computer-based calculations.

13. Provide a detailed list of all the LDC's affiliated party transactions for the past two years, including the nature and amount of each transaction.
14. Provide a list of outside professional services, as recorded in NARUC Account No. 923, provided to the LDC for the past two (2) years, showing the nature of each service and the total charge for each service.
15. Provide a list of the LDC's customer service initiatives, and performance measures, including a description and analysis of the effectiveness of each for the last two (2) years. If applicable, the analysis should include, but not be limited to, time to connect the customer to the system, response time to service inquiries, restoring of service, new meter installations, billing inquiries, meeting appointment times, etc. If you have identified other areas that you monitor, include them in this response.
16. Please provide support for **all** statistics referenced in all testimony filed by the LDC in this case.

REVENUES (EXCLUDING MERCHANDISE AND JOBBING)

17. Identify the LDC's twenty-five (25) largest customers, based on volumes delivered, for the latest fiscal year. If the LDC projects a material change in the volumes delivered or rates charged to any such customer, provide a mailing address, contact person, telephone number, and the following information for each customer:
 - a. Transportation and sales volumes by tariff and by month for the last three (3) fiscal years for each customer, including the step volume information for the appropriate classification.
 - b. Copies of all correspondence and notes of discussion or meetings with these customers regarding their anticipated usage from the test period through the attrition period.
18. Provide the number of the LDC's customers by rate classification and by month for the last three (3) fiscal years. Provide a summary schedule showing the number of days in each billing cycle for each month for the latest 18 months. Provide computer files for this information.
19. Provide a list of the LDC's customers who have changed rate classes in the test period. Show the schedule movement and any adjustments you have made to the bills and usage for the attrition period. Provide the number of net additions by customer classification and by month for the latest 24 months.

20. Provide the number of the LDC's billing cycles per month and the identity of any specific groups of customers billed on a particular cycle.
21. Provide a copy of all weather normalization workpapers used in projecting attrition period revenues. Provide weather normalized (if applicable) sales volumes in dekatherms, by class of customer and supporting documentation for the test period. Provide computer files for this information.
22. Provide a copy of any usage and growth trends and any adjustments used to project revenues.
23. Provide the computation of an average bill for a residential heating customer under the present and proposed rate schedules.
24. Provide the computation of the average cost of adding a new residential customer in Tennessee for the last three (3) fiscal years.
25. Provide a breakdown by source of all revenues shown as "Other Operating Revenues" for the test period and attrition period. Include the units and rates for each source.
26. Explain any large variances in Other Revenues between the test period and the attrition period.
27. List all special contract customers and their usage by month during the test period. Explain any anticipated changes in usage during the attrition period.
28. Provide a comparative analysis of heating costs for a typical residential customer using current electric and gas rates. State the Company's assumptions in preparing this analysis, along with backup for those assumptions.

EXPENSES

29. For all NARUC or FERC accounts 700 through 932, show the gross and net expense after deducting salaries and wages, by month, since the lesser of (a) the last three (3) fiscal years or (b) the filing date of the last rate case. Also, provide the same information projected for the attrition year.
30. Provide detailed schedules explaining the calculation of the growth factor used to project expenses through the attrition year. Please break down the calculation between the inflation and customer growth components.
31. Provide a schedule(s) of employees for the test period, identifying them as hourly or salaried, part or full time, and the account to which their compensation is charged. Identify the regular, overtime, and total hours worked during the test period. Also, show the regular and total earnings during the test period. For those employees working only a

partial year, give the dates of employment. Identify pay raises, month and percentage, from the test period through the attrition year. Where appropriate, show the allocation of compensation for such employees or appropriate employee group between states and between utility and non-utility operations. Also, indicate any anticipated changes in employment levels through the attrition period.

32. Provide a schedule showing by month, for the last two (2) fiscal years through the test period, identifying the amount and percentage of total payroll capitalized on a total Company, total LDC, and Tennessee only basis. Provide a detailed calculation of the percentage used to capitalize payroll for the attrition period.
33. Provide a description of each type of service that employees of the Parent, Multi-state Utility, or Affiliated Utility Service Company perform for the Tennessee operations.
34. Provide copies of the latest labor union contracts for the LDC.
35. For the test period and attrition period, provide detailed workpapers supporting the calculation of the life insurance expense, long-term disability, hospitalization and medical expenses, and other miscellaneous employee insurance expenses. Show the total and capitalized amounts. Provide actual rates for the benefits that the LDC pays. Provide the amounts that the employee contributes for these benefits.
36. Provide a liability and property insurance schedule for the test period, identifying the policies in effect, the type of coverage, the coverage period, the annual premiums, the amount included as an expense, the account charged, the beneficiaries and the allocation used. Also, provide the same information for those policies currently in effect and any anticipated changes in policies through the attrition period. Where applicable, provide the name of the insurance company with a contact person and telephone number.
37. Provide the latest actuarial studies for pension expense and liabilities (FAS 87) and post employment benefits other than pensions (FAS 106).
38. Does the LDC have a written policy regarding non-base pay compensation or stock options? If so, please provide a copy of this policy. Were any amounts paid or accrued during the test period? If so, please provide a schedule of employees, showing the amount paid or accrued and the basis of the calculation. Provide the same information for the attrition period.
39. Provide a detailed analysis of advertising expense for the test period. Provide and discuss the LDC's projected advertising expenses from the end of the test period through the attrition period. For each month, identify the amount of advertising classified as follows:
 - a. Institutional
 - b. Conservation
 - c. Informational
 - d. Promotional

- e. Promotional for the sale of appliances
- 40. Provide the amount of expense recorded in NARUC Account 931 for the rental of equipment or other property, for each month of the test period. Provide copies of Lease Agreements if applicable.
- 41. Provide a schedule identifying all directors of the LDC, its Parent, Multi-state Utility, or Affiliated Utility Service Company, dates of meetings attended, and the amount of directors' fees attributable to each meeting for each month of the test period. Identify the account to which these fees are booked.
- 42. Provide a copy of the LDC's Cost Allocation Study and support for any proposed changes in rate design.
- 43. Provide the amount of direct and allocated charges to the LDC from its Parent, Multi-State Utility, or Affiliated Utility Service Company, by account, for each month of the test period and the projected amount for each month of the attrition period.
- 44. Provide the amount of each lobbying expense, charitable contribution, social club membership and athletic event paid by its Parent, Multi-State Utility, or Affiliated Utility Service Company and allocated to the LDC for each month of the test period and included in costs to be recovered in regulated rates. Provide the same information and breakdown for any amounts paid directly by the LDC and included in costs to be recovered in regulated rates. Identify the accounts charged for each amount.
- 45. Provide a detailed itemization of the rate case costs by law firm and rate case consultant.
- 46. Please identify any changes since the last Tennessee rate case in the Long-Term Incentive Plan ("LTIP") criteria for compensation. Further, identify the amount and account charged for the LTIP in the test period and the attrition year.

TAXES

- 47. Provide copies of the following tax returns (state and federal) for the most recent three (3) tax years:
 - a. Tennessee Gross Receipts Tax Returns
 - b. Tennessee Franchise and Excise Tax Returns
 - c. Property tax statement Tennessee Ad Valorem Tax Report
 - d. Employer's Quarterly Federal Tax Returns (Form 941)
 - e. Employer's Annual Federal Unemployment Tax Return (Form 940)
 - f. Employer's Quarterly Contribution Report to the Tennessee Department of Employment Security

48. Provide the following Federal Income Tax data for the Tennessee Operations for the test year and the attrition year:
- a. The calculation of the LDC's federal income tax expense. The calculated amount should reconcile to the amount reported on the Tennessee PSC 3.03 surveillance reports
 - b. A detailed calculation of the permanent book and tax differences
 - c. A detailed calculation of the temporary book and tax differences
 - d. Operating federal income taxes deferred – accelerated depreciation
 - e. Federal income taxes – operating
 - f. Income credits resulting from prior deferrals of federal income taxes
49. Provide a reconciliation of book to taxable income and a calculation of the federal income tax expense on a total Company, total LDC, and Tennessee only basis for the test period and for the attrition period.
50. Provide the unemployment tax rate presently being paid, broken down into state and federal rates, and any anticipated change in the state unemployment rate.

RATE BASE (EXCLUDING WORKING CAPITAL)

51. Provide monthly plant additions and retirements by account number for the last three (3) fiscal years to include the test period. Please break down plant additions into normal or special projects, as defined below:
- a. Normal construction requirements should be considered to include the needs created through normal system expansion, such as serving residential areas, shopping areas, old home conversions, replacements of tools and work equipment, transportation equipment, etc.
 - b. Special construction requirements should be considered to arise from extensive replacement of old facilities which cannot be foreseen, major expansion projects such as industrial parks, system improvements such as change from low pressure to high pressure required because of changing delivery patterns, and changes required by government action such as street improvement and relocation, community and neighborhood development, bridge replacement, etc. These requirements should be considered to be outside the control of the LDC.
 - c. For the last three (3) fiscal years, identify any contributions in aid of construction.
52. Break down budgeted plant additions between normal and special projects, using the criteria defined above, for the months between the end of the last fiscal year and the end of the attrition period. Provide sufficient detail of each individual project as to the date of inception and completion, and the proposed methods of financing. Identify those budgeted plant additions that are in process or have already been completed. Basic assumptions underlying budgets should also be submitted including the assumptions for sales volumes.

53. Identify all special projects from the end of the test period through the attrition period, using the criteria defined in Item 64 above, by work order number and include the estimated cost. Provide a signed authorization for each special project and identify the planned starting and completion dates.
54. Identify by account the salvage and cost of removal for retirements provided in response to Item 64 for the last four (4) fiscal years to include the test period.
55. Describe the LDC's budgeting process including, but not limited to the following:
- a. How far in advance are operating and construction budgets prepared? On what basis is the total operation and construction budget determined? Explain the "approval process" in budget development.
 - b. How many views or updates of the same budget year are made before a final view is adopted?
 - c. Are budgets prepared on a monthly, quarterly, or annual basis?
 - d. Which individual or department has overall responsibility for budgets/reconciliations?
 - e. Once a final budget has been adopted, are budget to actual (reconciliation) comparisons routinely made? How frequently are reconciliations prepared and by whom?
 - f. For the last two (2) completed fiscal years, provide copies of all budgets, budget to actual and indicate reasons for the variances.
 - g. Comparisons on a total Company, total LDC, and Tennessee only basis.
 - h. Provide total LDC and Tennessee Operations budgets and all supporting workpapers for the current fiscal year and next fiscal year.
56. Provide schedules showing the development of the average Tennessee account balances listed below for the last fiscal year. (If partially provided in other items, provide the remaining data here.)
- a. Gas Plant in Service
 - b. Construction Work in Progress
 - c. Inventories
 - d. Deferred debits
 - e. Reserves
 - f. Customer Deposits
 - g. Interest on Customer Deposits
 - h. Contributions in Aid of Construction
 - i. Accumulated Deferred FIT
 - j. Accumulated Depreciation
 - k. Accounts Payable applicable to CWIP
 - l. Accounts Payable applicable to Materials & Supplies
 - m. Customer Advances
 - n. Materials and Supplies

- o. Accounts Receivable – Other
 - p. Prepays
57. Provide an explanation and calculation of the method used to allocate to Tennessee any portions included in Item 69 above.
58. Provide the investment, accumulated depreciation, and deferred FIT on all property that is owned by an affiliate of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, where applicable, and leased or allocated to the LDC or Multi-state Utility. An operating division of a Multi-State Utility is not an affiliate.

WORKING CAPITAL

59. Has the LDC updated the Lead-Lag Study since its last rate case? If so:
- a. Provide a copy of the Lead-Lag Study workpapers.
 - b. Provide the percentage of the sample tested to the total test period dollar amount for each account in the Lead-Lag Study.
 - c. Provide a comparison of the Lead-Lag Study used in this case with the Study used in the previous case and explain any major changes.
60. Provide a description of the policy of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, with respect to maintaining minimum cash balances. Provide copies of supporting management directives or minutes from directors' meetings supporting such policies.
61. Provide a list of all the LDC's checking accounts, identifying the nature and use for each. Provide a copy of all the LDC's bank statements for each month during the test period.

MERCHANDISE & JOBBING AND OTHER NON-REGULATED OPERATIONS

62. Explain the nature and extent of each of the LDC's or, where applicable, Multi-state Utility's non-regulated operations.
63. Provide an Income Statement and identify assets devoted to and liabilities specifically arising from non-regulated operations of the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last two (2) fiscal years. For each year, identify each class of revenue separately (appliance, propane sales, etc.). The statements should include the following information for each year:
- a. The direct expense incurred by the LDC for each operation.
 - b. The general office expense allocated to each operation by the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company

- c. All expenses charged to the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, from the non-regulated activities.
 - d. All revenues billed by the LDC's regulated operations to the non-regulated operations.
64. Provide a complete explanation and calculation of how costs (other than salaries and wages) as requested above were allocated to non-utility operations for the test period and for the period from the end of the test period through the attrition period.
65. Provide the percentage of non-regulated labor for the test period.

COST OF CAPITAL

66. Provide a calculation of the LDC's, its Parent's, Multi-State Utility's, or Affiliated Utility Service Company's, debt, equity capital and the debt and equity ratios for the last two (2) years. Show long and short-term debt, preferred stock and common equity separately.
67. Provide a copy of any information filed with other Regulatory Commissions (other than the Tennessee Regulatory Authority) where such information describes the Company's debt position and equity position. Provide all data submitted in the last twelve-(12) months and also on a forward-going basis.
68. Provide a calculation of the average composite interest cost for the long-term debt and short-term debt for the last two (2) years.
69. Provide a schedule identifying the following for the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company, for the last two (2) fiscal years and adjust for any stock splits:
- a. Primary earnings per share
 - b. Fully diluted earnings per share
 - c. Dividends per share
 - d. Book value per share
 - e. High market price for each year
 - f. Low market price for each year
 - g. Average market price for each year
70. Provide a schedule identifying the date and amount of each common stock dividend paid during the last three (3) fiscal years. Include any announced future dividend payments and adjust for any stock splits.
71. Provide the computer file showing items below for the Parent, Multi-State Utility, or Affiliated Utility Service Company, for each of the last fifteen (15) fiscal years:

- a. Earnings, annual dividends declared, annual dividends paid, book value of common equity, and price of common equity (each item should be shown per average actual common share outstanding, adjusted for stock splits and stock dividends)
 - b. Rate of return to average common equity
 - c. Common stock earnings retention ratio
 - d. For common stock not issued to the public, but issued pursuant to a) tax reduction act stock ownership plans, b) employee stock option plans, and c) dividend reinvestment plans, provide net proceeds per common share issued, and number of shares issued and previously outstanding at the beginning of the year. Provide the information separately for each of the three (3) types of plans and report each plan's information as annual aggregate or as an average and indicate whether you are providing an average or aggregate figure.
 - e. For those issues of common stock sold to the public and not falling under d. above, provide:
 - 1) Date of issue
 - 2) Number of shares issued and previously outstanding for each issue and in the aggregate
 - 3) Number of shares sold to the public
 - 4) Gross proceeds per share from the public
 - 5) Net proceeds per share from the public
 - 6) Price per share to the public
72. In a computer file, provide the balance for the following for each month of the latest fiscal year:
- a. Long- and medium-term debt by issue and aggregated
 - b. Preferred stock by issue and aggregated
 - c. Common equity
73. In a computer file, provide a schedule, for each month of the latest fiscal year, showing interest rates, dividend rates, the monthly amortization of discount, premium and issuance expense and the monthly unamortized balances of discount, premium and issuance expense for long-term debt and preferred stock identified in response to the item above. Specifically, be sure to provide in your response for each month the balances by issue for unamortized discount, premium, and issuance expense for all of the Parent's, Multi-State Utility's, or Affiliated Utility Service Company's long- and medium-term debt and preferred stock, if any.
74. In a computer file, provide for each month of the latest fiscal year the balances of capital surplus. Separate the surplus between common and preferred stock. For purposes of this request, "capital surplus" means amounts paid in that are less than or are in excess of par value of the respective stock issues.

75. In a computer file, provide unamortized balances, if any, on the gain or loss on reacquired preferred or preference stock for each month in the latest fiscal year. Clearly identify the issue for each unamortized balance.
76. In a computer file, provide the monthly amortization of any gain or loss on reacquired preferred or preference stock, if any, for each month of the latest fiscal year.
77. In a computer file, provide the unamortized balances, if any, of gain or loss in reacquired long-term debt for each month in the latest fiscal year. Be sure to clearly identify the issue for each unamortized balance.
78. In a computer file, provide the monthly amortization, if any, of the gain or loss on reacquired long-term debt for each month of the latest fiscal year.
79. If applicable, provide the amount of return on investment billed to the LDC by any affiliate of the LDC for the latest fiscal year and for the attrition period. Include in your response a calculation of the return on equity percent and the account charged for the return amount. As used in this Item 92, "affiliate" means any entity that controls, is controlled by, or is under common control with the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company.
80. For the latest two (2) fiscal years and for each month to the present for which data is available, provide a monthly listing of the shares of common stock sold by the LDC directly to investors and shareholders. Separate the monthly listing between stock sold through the Stock Purchase Plan of the LDC and stock sold through the Dividend Reinvestment Plan of the LDC.
81. Provide copies of the LDC's projected annual equity ratio for the next five (5) fiscal years.
82. Provide copies of the LDC's projected new stock and debt issues for the next five (5) fiscal years.
83. Provide copies of the LDC's projected annual dividends per share of common stock for the next five (5) fiscal years.
84. If material to the Tennessee Operations, provide copies of projected annual earnings per share of common stock for the next five (5) fiscal years.
85. If not provided in response to Item 17, provide the most recent 10K filed with the SEC.
99. Provide the number of stockholders of record for the LDC, its Parent, Multi-State Utility, or Affiliated Utility Service Company for the last ten (10) fiscal years.