

This rule was filed as NMPUC Rule 630.

**TITLE 17 PUBLIC UTILITIES AND UTILITY SERVICES**  
**CHAPTER 10 GAS SERVICES**  
**PART 630 FILING REQUIREMENTS IN SUPPORT OF RATE SCHEDULES FOR INVESTOR-OWNED NATURAL GAS UTILITIES**

**17.10.630.1 ISSUING AGENCY:** New Mexico Public Service Commission [New Mexico Public Regulation Commission].  
[Recompiled 12/30/01]

**17.10.630.2 SCOPE:** The data requirements specified in Appendix A shall apply to the investor-owned natural gas utilities doing business in New Mexico.  
[Recompiled 12/30/01]

**17.10.630.3 STATUTORY AUTHORITY:**  
[Recompiled 12/30/01]

**17.10.630.4 DURATION:**  
[Recompiled 12/30/01]

**17.10.630.5 EFFECTIVE DATE:**  
[Recompiled 12/30/01]

**17.10.630.6 OBJECTIVE:** The adoption by the New Mexico Public Service Commission [New Mexico Public Regulation Commission] of the minimum data requirements specified in Appendix A to NMPSC Rule 630 [17.10.630 NMAC], incorporated herein by reference, is pursuant to the authority conferred upon the Commission by the Public Utility Act, NMSA 1978, Section 62-3-1 et seq., and NMPSC Rules 110 and 210 [17.1.2 NMAC and 17.1.210 NMAC] and is for the purpose of defining and specifying the minimum data requirements to be filed in support for a tendered new rate schedule or rate schedule which will supersede, supplement, or otherwise change the provision of a rate schedule required to be on file with this Commission.  
[Recompiled 12/30/01]

**17.10.630.7 DEFINITIONS:** When used in Appendix A unless otherwise specified the following definitions will apply:

A. "Accounting Method" means the uniform system of accounting prescribed by the Commission for natural gas utilities.

(1) "Functional Accounting" means the grouping of plant and expense accounts according to the specified function or purpose which the plant or expense performs in rendering the utility service; for example, intangible, gas production and gathering, products extraction, storage, transmission, distribution, and general.

(2) "Primary Account" means the grouping of plant and expenditures by balance sheet account number; for example, accounts 101, 102, 103, etc.

(3) "Detailed Account" means the breakdown of plant and expenditures into subaccounts, that is, gas plant accounts; for example: accounts 301, 302, 303, etc.

B. Accounting Period:

(1) "Calendar Year" means a consecutive twelve-month accounting period beginning with January 1 and ending with December 31; and

(2) "Fiscal Year" means a consecutive twelve-month accounting period.

C. "Adjustment" means a calculation made with reasonable accuracy to the book balance of accounts to reflect an annualization, a known and measurable change, or an estimate based on projection for the full twelve-month period of the Test Year. "Pro Forma Adjustment" means a computation made to develop the effect of an annualization, a known and measurable change, or an estimate based on projection on the financial statements presented for Test Year purposes in a rate case.

D. "Allocation" means the process by which the total cost of service is separated into the major functions of plant, such as intangible, gas production and gathering, products extraction, storage, transmission, distribution, general; classified into the types of services provided, such as demand, commodity, customer; and assigned to the various classes of customers served within a regulatory jurisdiction or among regulatory jurisdictions.

E. "Annualization" means a computation made to reflect a full twelve-month effect of an item of income or expense which is recorded in the utility's financial statements for only a portion of a year.

F. "Base Period" means the applicant utility's twelve (12) consecutive months of actual experience as reflected on the book balance of accounts, the last day of which shall not be more than one hundred fifty (150) days prior to the date of tender for filing.

G. "Book Balance Amounts" means the amounts actually recorded by the applicant utility on its books of account. Whenever property and/or services are acquired for other than cash the basis for valuation for book purposes shall be explained.

H. "Classification" means the separation of plant and expenses into the principal categories of the services rendered such as demand related, commodity related, customer related, etc.

I. "Cost of Service" means the total annual cost of rendering the utility service expressed in monetary value including a return on invested capital and operational and administrative costs and expenses.

J. "Department" or "Division" means a responsibility center within the corporate structure of a public utility enterprise where revenues and expenses are accumulated as a result of a commodity or service rendered.

K. "Depreciated Original Cost" means the cost of property to the person first devoting it to the public service less the accrued depreciation reserve. Depreciated original cost shall not include the cost of reproduction as a going concern and other elements of value.

L. "Filing" means notification to the Commission by means of a tendered change in rate schedules by a public utility enterprise of its intent to initiate proceedings regarding such change pursuant to the provisions of the Commission's Administrative Code.

(1) The "Filing Date" shall occur on the date on which the tendered change in rate schedules is completed by receipt at the offices of the Commission.

(2) The "Effective Date" shall occur on the date that such tendered change in rate schedules is to become effective by the Commission pursuant to the provisions of the Commission's Administrative Code, thirty (30) days after the filing date, or on such other date as may be ordered by the Commission.

M. "Functionalization" means the separation of costs according to major function or purpose which the plant or expense performs in rendering the utility service; for example, intangible, gas production and gathering, products extraction, storage, transmission, distribution, general, etc.

N. "Lead-Lag Study" is a method sometimes employed in developing the amount of cash working capital to be included in a Rate Base determination for a utility company. The study seeks to measure and quantify the lag (delay) in receipt of revenues from customers from the time service is rendered offset by the lead, that is, the period the utility company has from the time it incurs an expense until cash is actually disbursed in payment for the expense.

O. "Litigation" means all contested matters before regulatory commissions, administrative bodies, and state or federal courts. Litigation also includes arbitration proceedings and other similar dispute resolution proceedings. Uncontested regulatory filings, contract drafting, negotiation and management, routine legal advice and other similar legal matters which are not in dispute are not considered litigation for the purposes of this rule.

P. "Rate Base" means the net investment value upon which the applicant utility shall be permitted to earn a specified return. Generally, the Rate Base represents the value of utility property used and useful in rendering the public utility service and may contain elements of value reflecting the cost of the utility property to the person first devoting it to the public service and other items such as cash working capital, materials, supplies, and prepayments. In accordance with existing New Mexico Statutes [NMSA 1978] the applicant's Rate Base may also reflect the cost of reproduction as a going concern and other elements of value. "Reproduction Cost" means the estimated cost to reproduce an item or property or other asset currently owned at current prevailing prices.

Q. "Rate Class" means a group of the applicant utility's customers which exhibit similar use characteristics and which are grouped together for cost allocation and rate design purposes.

R. "Test Year Period."

(1) Nothing herein shall preclude an applicant utility from adopting either an Historical Test Year Period or a Future Test Year Period, as defined below, as the basis for the determination by the Commission of the applicant utility's total revenue requirements.

(a) "Historical Test Year Period" means the Base Period after all proper adjustments such as for annualizations and known and measurable changes for which period the applicant utility's total revenue requirements shall be determined.

(b) "Future Test Year Period" means the twelve (12) consecutive months immediately following the last day of the applicant utility's twelve (12) months of actual experience [otherwise the Base Period] adjusted for known and measurable changes and/or estimates based on projections for which period the applicant utility's total revenue requirements shall be determined.

(2) The Test Year Period prescribed in the individual data request schedules shall incorporate the necessary adjustments in conformance with the definition given above for the type of Test Year Period selected by the applicant utility.

[Recompiled 12/30/01]

**17.10.630.8 [TABLE OF CONTENTS]**

- A. Purpose: [17.10.630.6 NMAC]
- B. Applicability: [17.10.630.2 NMAC]
- C. Definitions: [17.10.630.7 NMAC]
- D. Letter of Transmittal: [17.10.630.9 NMAC]
- E. Failure to Comply: [17.10.630.10 NMAC]
- F. Variances: [17.10.630.11 NMAC]
- G. Appendix A: Minimum Data Standard Filing Requirements: [17.10.630.12 and 17.10.630.13 NMAC]

[Recompiled 12/30/01]

**17.10.630.9 LETTER OF TRANSMITTAL:** In the letter of transmittal the applicant shall:

- A. notify the New Mexico Public Service Commission [New Mexico Public Regulation Commission] of the tendered rate schedules which will supersede, supplement, or otherwise change any provision of a rate schedule required to be on file with the Commission;
- B. include copies of each tendered rate schedule which will supersede, supplement, or otherwise change the provision of a rate schedule required to be on file with the Commission;
- C. state the date on which the applicant proposes to make the changes in service, rate, rule, or practice effective;
- D. state a brief description of the proposed changes in service and/or rate, the reason for the proposed change, and shall show that all the requisite agreements to the proposed change, including any contract embodied therein, have in fact been obtained;
- E. state that notice has been given or will be given as required by the Rules of the New Mexico Public Service Commission [New Mexico Public Regulation Commission];
- F. list the documents submitted in support of the proposed changes.

[Recompiled 12/30/01]

**17.10.630.10 FAILURE TO COMPLY:** The failure of the applicant to fulfill the minimum data requirements specified herein shall constitute sufficient cause for the Commission to reject the applicant's filing pursuant to NMPSC Rule 210 [17.1.210 NMAC].

[Recompiled 12/30/01]

**17.10.630.11 VARIANCES:**

- A. Pursuant to NMPSC Rules 110 and 210 [17.1.2 NMAC and 17.1.210 NMAC] an applicant utility unable to comply fully with any data request contained herein due to good and sufficient cause should give notice in writing to the Commission of the applicant utility's inability to comply with the provisions of such data request at least thirty (30) days prior to the actual filing of the Minimum Data Requirements Filing Package.
- B. Upon receipt of such notification and after consideration by the Commission of the applicant utility's stated reasons for failure to comply fully with the provisions of the data request, the Commission shall within

fifteen (15) days notify the applicant utility in writing of its decision concerning the applicant utility's notice of its inability to comply with the Commission's Data Filing Requirements.  
[Recompiled 12/30/01]

**17.10.630.12 APPENDIX A: MINIMUM DATA STANDARD REQUIREMENTS: [CONTENTS]:**

- A. Schedule A Series: Summaries of the proposed cost of service:
- (1) Sch. A-1: Summary of the overall cost of service and the claimed revenue deficiency. Base Period; Test Year Period.
  - (2) Sch. A-2: Summary of the revenue increase or decrease at the proposed rates by rate classes. Test Year Period.
  - (3) Sch. A-3: Summary of the cost of service adjustments by functional classification. Test Year Period.
  - (4) Sch. A-4: Summary of Rate Base. Base Period; Test Year Period; Test Year Period RCND - -  
OPTIONAL.
  - (5) Sch. A-5: Summary of total capitalization and the weighted average cost of capital. Base Period; Test Year Period; Test Year Period RCND - - OPTIONAL.
- B. Schedule B Series: Original cost of plant in service:
- (1) Sch. B-1: Original cost of plant in service by primary account. Base Period; Test Year Period.
  - (2) Sch. B-2: Original cost of plant in service by detail account. Base Period; Test Year Period.
  - (3) Sch. B-3: Original cost of plant in service by monthly balances. Base Period; Test Year Period.
  - (4) Sch. B-4: Natural gas production and gathering plant. Base Period; Test Year Period.
  - (5) Sch. B-5: Products extraction and purification plant. Base Period; Test Year Period.
  - (6) Sch. B-6: Gas storage projects owned. Base Period; Test Year Period.
  - (7) Sch. B-7: Gas plant leased to others. Base Period; Test Year Period.
  - (8) Sch. B-8: Plant held for future use. Base Period; Test Year Period.
  - (9) Sch. B-9: Construction work in progress. Base Period; Test Year Period.
  - (10) Sch. B-10: Allowance for funds used during construction generated and transferred to plant in service. Base Period; Test Year Period.
- C. Schedule C Series: Accumulated provision for depreciation, depletion, amortization, and abandonment:
- (1) Sch. C-1: Accumulated provision for depreciation, depletion, amortization, and abandonment by functional classification and detailed plant account. Base Period; Test Year Period.
  - (2) Sch. C-2: Depreciation rate study. Base Period; Test Year Period.
  - (3) Sch. C-3: Depreciation and amortization methods.
- D. Schedule D Series: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value - - OPTIONAL:
- (1) Sch. D-1: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value - - OPTIONAL. Base Period; Test Year Period.
  - (2) Sch. D-2: Cost of reproduction as a going concern and other elements of value adjusted for age and condition - -OPTIONAL. Base Period; Test Year Period.
- E. Schedule E Series: Working capital allowance:
- (1) Sch. E-1: Cash working capital allowance. Base Period; Test Year Period.
  - (2) Sch. E-2: Materials and supplies, prepayments, and deferred charges. Base Period; Test Year Period.
  - (3) Sch. E-3: Purchased gas cost account. Base Period; Test Year Period.
  - (4) Sch. E-4: Inventories of natural gas in storage. Base Period; Test Year Period.
  - (5) Sch. E-5: Amounts of working capital items charged to operating and maintenance expenses. Base Period; Test Year Period.
- F. Schedule F Series: Other property and investments:
- (1) Sch. F-1: Other property and investments. Base Period; Test Year Period.
  - (2) [Reserved]
- G. Schedule G Series: Capitalization, the cost of capital, and the overall rate of return:
- (1) Sch. G-1: Capitalization, the cost of capital, and the overall rate of return in conformance with an original cost Rate Base. Base Period; Test Year Period.

- (2) Sch. G-2: Capitalization, the cost of capital, and the overall rate of return in conformance with a cost of reproduction as a going concern and other elements of value Rate Base - - OPTIONAL. Base Period; Test Year Period.
- (3) Sch. G-3: Embedded cost of borrowed capital with term of maturity in excess of one year from date of issue. Base Period; Test Year Period.
- (4) Sch. G-4: Cost of short-term borrowed capital including revolving credit agreements and other notes payable. Base Period; Test Year Period.
- (5) Sch. G-5: Embedded Cost of preferred stock capital. Base Period; Test Year Period.
- (6) Sch. G-6: Ratio of earnings to fixed charges. Base Period; Test Year Period.
- (7) Sch. G-7: Issuance restrictions on borrowed and preferred stock capital. Base Period; Test Year Period.
- (8) Sch. G-8: Common stock equity capital. Base Period; Test Year Period.
- (9) Sch. G-9: Historical activity in common stock, paid-in capital, and retained earnings. Base Period; Test Year Period.
- (10) Sch. G-10: Summary of applicant's support for the claimed rate of return on common stock equity capital.
- H. Schedule H Series: Expenses of operation.
- (1) Sch. H-1: Operation and maintenance expenses. Base Period; Test Year Period.
- (2) Sch. H-2: Cost of purchased gas. Base Period; Test Year Period.
- (3) Sch. H-3: Reconciliation of revenues generated through the purchased gas adjustment clause with purchased gas cost. Base Period; Test Year Period.
- (4) Sch. H-4: Payroll distribution and associated payroll taxes, employee benefits and pensions, and other compensations. Base Period; Test Year Period.
- (5) Sch. H-5: Expenses associated with advertising, contributions, donations, lobbying and political activities, memberships, and outside services. Base Period; Test Year Period.
- (6) Sch. H-6: Other Administrative and General Expenses. Base Period; Test Year Period.
- (7) Sch. H-7: Depreciation, depletion, amortization, and abandonment expense. Base Period; Test Year Period.
- (8) Sch. H-8: Taxes other than income taxes. Base Period; Test Year Period.
- (9) Sch. H-9: Federal and state income taxes. Base Period; Test Year Period.
- (10) Sch. H-10: Reconciliation of net income per books to net income for income tax purposes. Base Period; Test Year Period.
- (11) Sch. H-11: Income tax effect as result of applicant joining in a consolidated federal income tax return. Base Period; Test Year Period.
- (12) Sch. H-12: Accumulated tax deferrals. Base Period; Test Year Period.
- (13) Sch. H-13: Investment tax credits. Base Period; Test Year Period.
- (14) Sch. H-14: Expenses associated with affiliated interests. Base Period; Test Year Period.
- (15) Sch. H-15: Expenses associated with nonutility services. Base Period; Test Year Period.
- (16) Sch. H-16: Explanation of the adjustments to expenses of operation.
- I. Schedule I Series: Balance sheet, income statement, statement of changes in financial position.
- (1) Sch. I-1: Balance Sheet. Base Period; Test Year Period.
- (2) Sch. I-2: Income Statement. Base Period; Test Year Period.
- (3) Sch. I-3: Statement of changes in financial position. Base Period; Test Year Period.
- J. Schedule J Series: Construction program and sources of construction funds.
- (1) Sch. J-1: Construction program. Base Year and Projected.
- (2) Sch. J-2: Sources of construction funds. Base Year and Projected.
- K. Schedule K Series: Gas operating revenues and sales volumes:
- (1) Sch. K-1: Gas operating revenues and sales volumes. Base Period; Test Year Period.
- (2) Sch. K-2: Revenues from sales of products extracted from natural gas and from gas processed by others. Base Period; Test Year Period.
- L. Schedule L Series: Fully allocated cost of service study:
- (1) Sch. L-1: Allocation of Rate Base - - jurisdictional. Base Period; Test Year Period.
- (2) Sch. L-2: Allocation of Rate Base - - functional Classification. Base Period; Test Year Period.

- (3) Sch. L-3: Allocation of Rate Base -- demand, commodity, and customer. Base Period; Test Year Period.
- (4) Sch. L-4: Allocation of Rate Base to rate classes. Base Period; Test Year Period.
- (5) Sch. L-5: Allocation of total expenses -- jurisdictional. Base Period; Test Year Period.
- (6) Sch. L-6: Allocation of total expenses -- functional classification. Base Period; Test Year Period.
- (7) Sch. L-7: Allocation of total expenses -- demand, commodity, and customer. Base Period; Test Year Period.
- (8) Sch. L-8: Allocation of total expenses to rate classes. Base Period; Test Year Period.
- (9) Sch. L-9: Allocation of total revenue -- jurisdictional. Base Period; Test Year Period.
- (10) Sch. L-10: Allocation of total revenue -- demand, commodity, and customer. Base Period; Test Year Period.
- (11) Sch. L-11: Allocation of total revenue to rate classes. Base Period; Test Year Period.
- M. Schedule M Series: Allocated cost of service per billing unit of demand, commodity, and customer by rate classification:
  - (1) Sch. M-1: Allocated cost per billing unit of demand, commodity, and customer. Base Period; Test Year Period.
  - (2) [Reserved]
- N. Schedule N Series: Allocation factors:
  - (1) Sch. N-1: Allocation factors used to assign items of plant and expenses to the various rate classes. Base Period; Test Year Period.
  - (2) Sch. N-2: Classification factors used to assign items of plant and expenses to demand, commodity, and customer components. Base Period; Test Year Period.
  - (3) Sch. N-3: Demand and commodity loss factors. Base Period; Test Year Period.
- O. Schedule O Series: Rate of return by rate classes:
  - (1) Sch. O-1: Rate of return by rate classes. Base Period; Test Year Period.
  - (2) [Reserved]
- P. Schedule P Series: Rate design:
  - (1) Sch. P-1: Total revenue requirements by rate classes. Base Period; Test Year Period.
  - (2) Sch. P-2: Proof of revenue analysis. Test Year Period.
  - (3) Sch. P-3: Comparison of rates for service under the present and proposed schedules.
  - (4) Sch. P-4: Explanation of proposed changes to existing rate schedules.
- Q. Schedule Q Series: Key operating statistics:
  - (1) Sch. Q-1: Peak demand information.
  - (2) Sch. Q-2: Plant in service information.
  - (3) Sch. Q-3: Property retirements and property investments information.
  - (4) Sch. Q-4: Operation and maintenance expense information.
  - (5) Sch. Q-5: Customer information.
  - (6) Sch. Q-6: Weather data.
  - (7) Sch. Q-7: Scheduled maintenance information.
  - (8) Sch. Q-8: Customer service interruption information.
- R. Schedule R Series: Required reports:
  - (1) Sch. R-1: Natural gas receipts and deliveries.
  - (2) Sch. R-2: Load research and conservation plan.
  - (3) Sch. R-3: Description of company.
  - (4) Sch. R-4: Annual report to stockholders.
  - (5) Sch. R-5: Reports to the Securities and Exchange Commission.
  - (6) Sch. R-6: Form 2 reports.
  - (7) Sch. R-7: Opinion of independent public accountants.
- S. Schedule S Series: Testimony and exhibits.

[Recompiled 12/30/01]

**17.10.630.13 APPENDIX A: MINIMUM DATA STANDARD REQUIREMENTS: [NARRATIVE:]**

A. Schedule A Series: Summaries of the proposed cost of service: In this series of schedules the applicant shall show the New Mexico jurisdictional total cost of service in summary form for the Base Period and for the Test Year Period, as appropriate, and the proposed total cost of service in summary form for the Proposed Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package. The summaries of the proposed cost of service shall be provided as specified in the following schedules.

(1) Schedule A-1: Summary of the overall cost of service and the claimed revenue deficiency.

(a) [Base Period]: In this schedule the applicant shall show the cost of service for the Base Period on an unadjusted basis including, but not limited to: revenues, operation and maintenance expenses, depreciation expense, taxes on other than income, taxes on income, and the resulting return.

(b) [Test Year Period]: In this schedule the applicant shall show each of the items included in the Base Period, all adjustments thereto, the sum of each of these items at the end of the Test Year Period, and the revenue deficiency.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule A-2: Summary of the revenue increase or decrease at the proposed rates by rate classes.

(a) [Base Period]: Not required.

(b) [Test Year Period]: In this schedule the applicant shall show by rate class the gas service revenues, showing separately revenues from purchased gas, gas processing by others, product extractions and sales, transportation of gas, and other gas revenues as applicable as of the end of the Base Period. The applicant shall also show all adjustments thereto and revenues as proposed for the Test Year Period including the total revenue and the dollar amount of increase or decrease and this amount expressed as a percent.

(c) The revenue increase shall be the total revenue from the proposed rates less the total revenue from the existing rates for the Test Year Period.

(d) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule A-3: Summary of the cost of service adjustments by functional classification.

(a) [Base Period]: Not required.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the account balances for the Base Period and the adjustments made to the Base Period balances to reflect the applicant's cost of service for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule A-4: Summary of Rate Base.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an original cost basis for the Base Period on an unadjusted basis.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components on an original cost basis for the Base Period, all adjustments made thereto, and the sum of these components for the Test Year Period.

(c) [Test Year Period - - Optional]: At the option of the applicant the Rate Base components as adjusted for the Test Year Period may be adjusted further to reflect the cost of reproduction as a going concern and other elements of value. The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(d) A full explanation of each of the adjustments made to the component balances of Rate Base at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule A-5: Summary of total capitalization and the weighted average cost of capital.

(a) [Base Period]: In this schedule the applicant shall show the total claimed capitalization and the weighted average cost of capital for the Base Period on an unadjusted basis.

(b) [Test Year Period]: In this schedule the applicant shall show the total claimed capitalization and the weighted average cost of capital as of the end of the Base Period, the adjustments made thereto, and the total claimed capitalization and the weighted average cost of capital for the Test Year Period.

(c) [Test Year Period - - Optional]: At the option of the applicant the total claimed capitalization and weighted average cost of capital as adjusted for the Test Year Period may be adjusted further to reflect the cost of reproduction as a going concern and other elements of value. The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(d) A full explanation of each of the adjustments made to the claimed total capitalization and the weighted average cost of capital at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

B. Schedule B Series: Original cost of plant in service. In this series of schedules the applicant shall show the amounts of utility plant under the various classifications for the Base Period and for the Test Year Period, as appropriate, and as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule B-1: Original cost of plant in service by primary account.

(a) [Base Period]: In this schedule the applicant shall show the utility plant book balances by primary account at the beginning of the Base Period; the book balances for additions, retirements, and transfers made thereto during the Base Period; and the book balances at the end of the Base including totals for the original cost of plant in service.

(b) [Test Year Period]: In this schedule the applicant shall show each of the utility plant accounts shown for the Base Period as of the end of the Base Period; all adjustments thereto for additions, retirements, and transfers; and the balances at the end of the Test Year Period including totals for the the original cost of plant as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule B-2: Original cost of plant in service by detail account.

(a) [Base Period]: In this schedule the applicant shall show by functional classification the detailed plant account book balances at the beginning of the Base Period; the book balances for additions, retirements, and transfers made thereto during the Base Period; and the book balances at the end of the Base Period including subtotals by functional classification and totals for the original cost of plant in service.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the detailed plant account balances at the end of the Base Period; all adjustments thereto for additions, retirements, and transfers; and the balances at the end of the Test Year Period including subtotals by functional classification and totals for the original cost of plant in service.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule B-3: Original cost of plant in service by monthly balances.

(a) [Base Period]: In this schedule the applicant shall show by functional classification the detailed plant account book balances at the beginning of each month and at the end of the Base Period including subtotals by functional classification and totals for the original cost of plant in service.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification the detailed plant account book balances at the beginning of each month as adjusted for the Test Year Period and at the end of the Test Year Period including subtotals by functional classification and totals for the original cost of plant in service as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule B-4: Natural gas production and gathering plant.

(a) [Base Period]: In this schedule the applicant shall show with sufficient detail the book balances for natural gas production, including gas reserves owned and acquired, and gathering plant by producing area and type of plant for the Base Period including subtotals and totals by producing areas and type of plant.

(b) [Test Year Period]: In this schedule the applicant shall show with sufficient detail the book balances for natural gas production, including gas reserves owned and acquired, and gathering plant by producing



area and type of plant as of the end of the Base Period; all adjustments made thereto; and the balances at the end of the Test Year Period including subtotals and totals by producing area and type of plant.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule B-5: Products extraction and purification plant.

(a) [Base Period]: In this schedule the applicant shall show with sufficient detail the book balances for the product extraction and purification plant by area of location for the Base Period including subtotals and totals by area and type of plant.

(b) [Test Year Period]: In this schedule the applicant shall show with sufficient detail the book balances for the product extraction and purification plant by area of location as of the end of the Base Period; all adjustments made thereto; and the balances at the end of the Test Year Period including subtotals and totals by area and type of plant.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule B-6: Gas storage projects.

(a) [Base Period]: In this schedule the applicant shall show with sufficient detail the book balances for gas storage projects by area of location for the Base Period including subtotals and totals by storage plant and area of location.

(b) [Test Year Period]: In this schedule the applicant shall show with sufficient detail the book balances for gas storage projects by area of location as of the end of the Base Period; all adjustments made thereto; and the balances at the end of the Test Year Period including subtotals and totals by storage plant and area of location.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule B-7: Gas plant leased to others.

(a) [Base Period]: In this schedule the applicant shall show the gas plant leased to others by functional classification and detailed plant account for the Base Period including subtotals and totals by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the gas plant leased to others by functional classification and detailed plant account as of the end of the Base Period; all adjustments thereto; and the balances as of the end of the Test Year Period including subtotals and totals by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(8) Schedule B-8: Plant held for future use.

(a) [Base Period]: In this schedule the applicant shall show a list of plant held for future use as of the end of the Base Period, including a proper description, date of purchase, anticipated use, anticipated date that property will be placed in service, and the book balance of each item of plant at the end of the Base Period including a total of these balances of plant held for future use.

(b) [Test Year Period]: In this schedule the applicant shall show a list of plant held for future use as of the end of the Test Year Period, including a proper description, date of purchase, anticipated use, anticipated date that property will be placed in service, adjustments made to the Base Period balances for the Test Year Period, and the balance of each item of plant at the end of the Test Year Period including a total of these balances of plant held for future use as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(9) Schedule B-9: Construction work in progress. [Report only those items for which \$25,000 or more have been expended by the end of the Base Period.]

(a) [Base Period]: In this schedule the applicant shall show the items included in construction work in progress for the Base Period by functional classification. The applicant shall include a proper description of

the project, work order number, estimated cost of the project, expenditures at the end of the Base Period, and the total book balance for construction work in progress at the end of the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the items included in construction work in progress for the Test Year Period by functional classification. The applicant shall include a proper description of the project, work order number, estimated completion date, total estimated cost of the project, adjustments made thereto for the Test Year Period expenditures, and the total balance for construction work in progress at the end of the Test Year Period as adjusted. The information required in this schedule shall be supplied when the applicant claims construction work in progress to support a rate increase adjustment.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(10) Schedule B-10: Allowance for funds used during construction generated and transferred to plant in service.

(a) [Base Period]: In this schedule the applicant shall show the amounts of allowance for funds used during construction which were generated and transferred to plant in service during the Base Period and for the four years prior thereto along with the corresponding capitalization rates used to calculate the amounts generated.

(b) In addition the applicant shall include a complete explanation of the methods, procedures, and calculations used in computing the amount of funds generated and transferred to plant in service.

(c) [Test Year Period]: In this schedule the applicant shall show the amounts of allowance for funds used during construction as adjusted from the Base Period along with an explanation of the methods, procedures, and calculations used in computing the amount of funds generated and transferred to plant in service.

(d) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

C. Schedule C Series: Accumulated provision for depreciation, depletion, amortization, and abandonment. In this series of schedules the applicant shall show information concerning the accumulated provision for depreciation, depletion, amortization, and abandonment for the Base Period and for the Test Year Period, as appropriate, and as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule C-1: Accumulated provision for depreciation, depletion, amortization, and abandonment by functional classification and detailed plant account.

(a) [Base Period]: In this schedule the applicant shall include the book balance at the beginning of the Base Period for depreciation and amortization by functional classification and detailed plant account; the book balances for accruals, retirements, abandonments, and transfers entered on the books during the Base Period; and the book balances at the end of the Base Period including subtotals by functional classification and totals for the accumulated provision for depreciation and amortization.

(b) [Test Year Period]: In this schedule the applicant shall show by functional classification and detailed plant account the balances for accumulated provision for depreciation and amortization at the end of the Base Period; all adjustments thereto for accruals, retirements, abandonments, and transfers; and the balances at the end of the Test Year Period including subtotals by functional classification and totals for the accumulated provision for depreciation and amortization as adjusted.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule C-2: Depreciation rate study.

(a) [Base Period]: In this schedule the applicant shall show by functional classification and detailed plant account all changes made during the Base Period to the approved book depreciation rates, the property service lives, or the net values of properties included in the Base Period.

(b) In addition the applicant shall include for any changes made to the book depreciation rates during the Base Period reference to the appropriate supporting study, schedules, or workpapers which shall constitute a part of the applicant's filing package. This information will be in accordance with NMPSC Rule 340 [17.3.340 NMAC].

(c) [Test Year Period]: In this schedule the applicant shall show by functional classification and detailed plant account any changes proposed to the Base Period approved book depreciation rates, the property service lives, or the net service value of properties included in the Base Period.

(d) A full explanation of each of the adjustments made to the Base Period book depreciation rates shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package. This information will be in accordance with NMPSC Rule 340 [17.3.340 NMAC].

(3) Schedule C-3: Depreciation and amortization methods: In this schedule the applicant shall show a full description of the methods, formulae, and procedures used to determine book depreciation and amortization of the applicant's utility plant in service as applicable to either the Base Period or to the Test Year Period. This schedule shall only be required of those utilities requesting a change in depreciation methods, formulae, or procedures. Otherwise reference to the utility's applicable NMPSC Rule 340 [17.3.340 NMAC] report shall constitute compliance with this schedule.

D. Schedule D Series: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value - - Optional. In this series of schedules the applicant shall show the original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value. The information required in this series shall be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support a rate increase adjustment.

(1) Schedule D-1: Original cost of plant in service adjusted to the cost of reproduction as a going concern and other elements of value - - Optional.

(a) [Base Period]: In this schedule the applicant shall show the original cost of plant in service by functional classification and detailed account at the end of the Base Period adjusted to the cost of reproduction as a going concern and other elements of value as of the end of the Base Period and shall include therein subtotals and the total for the adjusted value of the original cost of plant in service.

(b) In addition the applicant shall state herein the rationale, methods, formulae, and calculations used to adjust the original cost of plant in service.

(c) [Test Year Period]: In this schedule the applicant shall show the original cost of plant in service by functional classification and detailed account as adjusted for the Test Year Period and as adjusted to the cost of reproduction as a going concern and other elements of value and shall include therein subtotals and the total for the adjusted value of the original cost of plant in service.

(d) In addition the applicant shall state herein the rationale, methods, formulae, and calculations used to adjust the original cost of plant in service.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule D-2: Cost of reproduction as a going concern and other elements of value adjusted for age and condition - - Optional.

(a) [Base Period]: In this schedule the applicant shall show the adjustment for age and condition of the Base Period cost of reproduction as a going concern and other elements of value by functional classification and shall include therein the subtotal and the total for the cost of reproduction as a going concern value.

(b) In addition the applicant shall state therein the rationale, methods, formulae, and calculations used to arrive at the value for age and condition of the cost of reproduction as a going concern.

(c) [Test Year Period]: In this schedule the applicant shall show the adjustment for age and condition of the Test Year Period cost of reproduction as a going concern and other elements of value by functional classification and detail account and shall include therein the subtotal and the total for the cost of reproduction as a going concern value.

(d) In addition the applicant shall state therein the rationale, methods, formulae, and calculations used to arrive at the value for age and condition of the cost of reproduction as a going concern.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

E. Schedule E Series: Working capital allowance. In this series of schedules the applicant shall show the amounts claimed for working capital for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule E-1: Cash working capital allowance.

(a) [Base Period]: In this schedule the applicant shall show the computation for the allowance of cash working capital for the Base Period on an unadjusted basis. At the applicant's option a lead-lag study may be supplied to satisfy the requirements of this data request.

(b) [Test Year Period]: In this schedule the applicant shall show the computation for the allowance of cash working capital as of the end of the Base Period, the adjustments made thereto, and the total claimed cash allowance for the Test Year Period. At the applicant's option a lead-lag study may be supplied to satisfy the requirements of this data request.

(c) A full explanation of each of the adjustments made to the balance for cash working capital allowance as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule E-2: Materials and supplies, prepayments, and deferred charges.

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period the beginning monthly book balances and the end-of-period balance for materials and supplies, prepayments, and deferred charges on an unadjusted basis and shall include therein subtotals, totals, and the average of the thirteen (13) balances for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the beginning monthly balance for materials and supplies, prepayments, and deferred charges; all adjustments thereto; and the subtotals, totals, and the average of the thirteen (13) balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances for materials and supplies, prepayments, and deferred charges for the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule E-3: Purchased gas cost account.

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period and for the two (2) years immediately preceding the Base Period the monthly balances for advances made for purchased gas on an unadjusted basis and shall include therein subtotals, totals, and the average balance for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the monthly book balances for advances made for purchased gas after all adjustment thereto and shall include therein subtotals, totals, and the average balance for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule E-4: Inventories of natural gas in storage.

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period on an unadjusted basis the MCF quantities of natural gas in storage by storage facility, the monthly injections and withdrawals made thereto, and the total balance remaining as of the end of the Base Period.

(b) In addition the applicant shall show herein with sufficient detail by storage facility the method of pricing the MCF unit injected and withdrawn and for the quantities remaining in storage.

(c) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the MCF quantities of natural gas in storage by storage facility as of the end of the Base Period, the estimated or projected monthly injections and withdrawals anticipated thereto, and the total balance remaining as of the end of the Test Year Period.

(d) In addition the applicant shall show herein with sufficient detail the method of pricing the MCF unit injected and withdrawn and for the quantities remaining in storage by storage facility.

(e) A full explanation of each of the adjustments made to the balances as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule E-5: Amounts of working capital items charged to operating and maintenance expenses.

(a) [Base Period]: In this schedule the applicant shall show for each month of the Base Period the monthly amounts of working capital items charged to operating and maintenance expense on an unadjusted basis and shall include totals for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show for each month of the Test Year Period the monthly amounts of working capital items charged to operating and maintenance expense, all adjustments thereto, and the totals for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances of working capital items charged to operating and maintenance expense as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

F. Schedule F Series: Other property and investments. In this series of schedules the applicant shall show the information requested on investments in other-than-utility property for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package. To the extent that the information required herein has been supplied and is currently on file with the New Mexico Public Service Commission [New Mexico Public Regulation Commission] pursuant to the provisions of NMPSC Rule 450 [17.6.450 NMAC], notice herein that such filing has been made will fulfill the requirements for this series of schedules.

(1) Schedule F-1: Other property and Investments.

(a) [Base Period]: In this schedule the applicant shall show its investments in other-than-utility property as of the beginning of the Base Period and as of the end of the Base Period on an unadjusted basis. The applicant shall include therein a description of the property or investment; the amounts invested; the types of securities owned, loaned, pledged, and/or advanced; the applicable cost rates; the equity in the undistributed earnings since date of acquisition; and the interest and/or dividend income received from such property or investment.

(b) In addition, if regulatory approval was required for any security acquired or advancement made in connection with such property or investment, the applicant shall state the name of the Commission, the date authorization was granted, and the case or docket number.

(c) [Test Year Period]: In this schedule the applicant shall show its investments in other than utility property as of the end of the Base Period; all adjustments made thereto for the Test Year Period; the balance at the end of the Test Year Period including therein a description of the property or investment; the amounts invested; the types of securities owned, loaned, pledged, and/or advanced; the applicable cost rates; the equity in the undistributed earnings since date of acquisition; and the interest and/or dividend income received from such property or investment.

(d) In addition, if regulatory approval was required for any security acquired or advancement made in connection with such property or investment, the applicant shall state the name of the Commission, the date authorization was granted, and the case or docket number.

(e) A full explanation for each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

G. Schedule G Series: Capitalization, the cost of capital, and the overall rate of return. In this series of schedules the applicant shall show the total capitalization by class of capital, the claimed capital structure, the embedded cost rates including the claimed rate of return on the common stock equity component, and the resulting weighted average cost of capital for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule G-1: Capitalization, the cost of capital, and the overall rate of return in conformance with an original cost Rate Base.

(a) [Base Period]: In this schedule the applicant shall show the claimed capitalization, the cost of capital thereon, and the overall claimed rate of return as of the end of the Base Period on an actual basis; a description of the various classes of capital; the capital structure ratios; the effective embedded cost rates; and the weighted cost rate for each class of capital.

(b) [Test Year Period]: In this schedule the applicant shall show the capitalization; the cost of capital; the dollar amounts outstanding at the end of the Test Year Period; the capital and the overall claimed rate of return as of the end of the Base Period; all adjustments thereto; a description of the various classes of capital; the dollar amounts outstanding at the end of the Test Year Period; the capital structure ratios; the estimated cost rates; and the weighted cost rate for each class of capital.

(c) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule G-2: Capitalization, the cost of capital, and the overall rate of return in conformance with a cost of reproduction as a going concern and other elements of value Rate Base - - Optional.

(a) [Base Period]: In this schedule the applicant shall show the claimed capitalization, the cost of capital thereon, and the overall claimed rate of return as of the end of the Base Period on an actual basis; the adjustment thereto for the cost of reproduction as a going concern value; a description of the various classes of capital; the dollar amounts outstanding at the end of the Base Period as adjusted; the capital structure ratios; the effective embedded cost rates; and the weighted cost rate for each class of capital.

(b) The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(c) [Test Year Period]: In this schedule the applicant shall show the capitalization, the cost of capital, and the overall claimed rate of return as of the end of the Test Year Period as adjusted further to the cost of reproduction as a going concern value; a description of the various classes of capital; the dollar amounts outstanding at the end of the Test Year Period as adjusted; the capital structure ratios; the estimated cost rates; and the weighted cost rate for each class of capital.

(d) The information required in this schedule will be supplied when the applicant claims cost of reproduction as a going concern and other elements of value to support its proposed rate adjustment.

(e) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule G-3: Embedded cost of borrowed capital with term of maturity in excess of one year from date of issue.

(a) [Base Period]: In this schedule the applicant shall show the embedded cost of borrowed capital based on the actual principal amounts outstanding at the end of the Base Period.

(b) In addition the applicant shall show the following particulars for each class and series of borrowed capital outstanding:

- (i) description of issue;
- (ii) date of issuance;
- (iii) date of maturity;
- (iv) coupon or nominal interest rate;
- (v) principal amount of issue at offering;
- (vi) price at offering;
- (vii) gross proceeds;
- (viii) underwriter's commission, discount, or premium;
- (ix) expense of issue;
- (x) net proceeds: amount; per unit;
- (xi) effective yield to maturity [by reference to any generally acceptable table of bond yields or computer computation];
- (xii) principal amount outstanding at end of Base Period;
- (xiii) annual interest requirements;
- (xiv) weighted effective cost rate;
- (xv) if issue is owned by an affiliate, state name and relationship of owner to applicant; and
- (xvi) if issue is convertible, state terms of conversion.

(c) [Test Year Period]: In this schedule the applicant shall show the cost of borrowed capital [particulars a through p] [(i) through xvi)] after all adjustments to the actual balances and cost rates at the end of the Base Period.

(d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule G-4: Cost of short-term borrowed capital including revolving credit agreements and other notes payable.

(a) [Base Period]: In this schedule the applicant shall show the cost of short-term borrowed capital based on the actual principal amounts outstanding at the end of the Base Period.

(b) In addition the applicant shall show the following particulars for each class and series of short-term borrowed capital outstanding:

- (i) description of issue;
- (ii) date of issuance;

- (iii) date of maturity;
  - (iv) coupon or nominal interest rate;
  - (v) principal amount of issue at offering;
  - (vi) annual interest requirements;
  - (vii) average principal balance outstanding monthly during the period;
  - (viii) average weighted interest cost rate on average principal balance outstanding monthly during the period; and
  - (ix) if issue is owned by an affiliate, state name and relationship of owner to applicant.
- (c) [Test Year Period]: In this schedule the applicant shall show the cost of short-term borrowed capital [particulars a through i] [(i) through (ix)] after all adjustments to the actual balances and cost rates at the end of the Base Period.
- (d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.
- (5) Schedule G-5: Embedded cost of preferred stock capital.
- (a) [Base Period]: In this schedule the applicant shall show the embedded cost of preferred stock capital based on the actual principal amounts outstanding at the end of the Base Period.
- (b) In addition the applicant shall show the following particulars for each class and series of preferred stock outstanding:
- (i) description of issue [including number of shares offered];
  - (ii) date of issuance;
  - (iii) dividend rate;
  - (iv) price at offering;
  - (v) gross proceeds;
  - (vi) underwriter's commission, discount, or premium;
  - (vii) issuance expense;
  - (viii) net proceeds: amount, per unit;
  - (ix) effective dividend cost rate;
  - (x) principal amount outstanding at end of period;
  - (xi) annual dividend requirements;
  - (xii) weighted effective cost rate;
  - (xiii) if issue is owned by an affiliate, state name and relationship; and
  - (xiv) if issue is convertible, state terms of conversion.
- (c) [Test Year Period]: In this schedule the applicant shall show the cost of preferred stock capital [particulars a through n] [(i) through (xiv)] after all adjustments to the actual balances and cost rates at the end of the Base Period.
- (d) A full explanation of each of the adjustments made to the balances and cost rates of capital shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.
- (6) Schedule G-6: Ratio of earnings to fixed charges.
- (a) [Base Period]: In this schedule the applicant shall show the computation of the ratio of earnings to fixed charges for the Base Period on an actual basis and for the four (4) years preceding the Base Period using the following format, where appropriate.
- (b) Fixed charges, as defined by the Securities and Exchange Commission:
- (i) Interest on Long-term Debt;
  - (ii) Amortization of Debt Premium, Discount, and Expense;
  - (iii) Interest on Short-term Debt;
  - (iv) Other Interest;
  - (v) Estimated Interest Factor of Lease Rental Charges Total Fixed Charges.
- (c) Earnings, as defined by the Securities and Exchange Commission:
- (i) Net Earnings;
  - (ii) Add Fixed Charges, as above.
- (d) Earnings Available for Fixed Charges After Provision for Income Taxes: Add Income Taxes:
- (i) Federal;

- (ii) Deferred-net;
- (iii) Investment Tax Credit Adjustment;
- (iv) Investment Tax Credit;
- (v) State.

(e) Earnings Available for Fixed Charges Before Provision for Income Taxes.

(f) Ratio of Earnings to Fixed Charges After Provision for Income Taxes.

(g) Ratio of Earnings to Fixed Charges Before Provision for Income Taxes.

(h) [Test Year Period]: In this schedule the applicant shall show the computation of the ratio of earnings to fixed charges for the Test Year Period after adjustments made to the Base Period balances using the same format as prescribed for the Base Period.

(i) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule G-7: Issuance restrictions on borrowed and preferred stock capital. In this schedule the applicant will show a brief summary of the most current restrictions imposed on the applicant in the issuance of borrowed and preferred stock capital.

(8) Schedule G-8: Common stock equity capital.

(a) [Base Period]: In this schedule the applicant shall show the common stock activity as of the end of the Base Period and for five (5) years preceding the Base Period on an actual basis and shall show therein the following particulars:

- (i) year-end number of shares outstanding;
- (ii) year-end book value per share;
- (iii) annual earning per share;
- (iv) year-end market-to-book value ratio;
- (v) annual cash dividend per share;
- (vi) annual stock dividends per share;
- (vii) dividend yield per share;
- (viii) average monthly high/low market price;
- (ix) stock splits and/or changes in par value;
- (x) sales of common stock;
- (xi) date of sale;
- (xii) number of shares sold;
- (xiii) gross proceeds;
- (xiv) underwriter's commission, discount, or premium;
- (xv) issuance expense; and
- (xvi) type of offering.

(b) [Test Year Period]: In this schedule the applicant shall show the common stock activity as of the end of the Base Period, all adjustments made to the particulars a through p [(i) through (xvi)] prescribed for the Base Period, and the results as of the end of the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(9) Schedule G-9: Historical activity in common stock, paid-in capital, and retained earnings.

(a) [Base Period]: In this schedule the applicant shall show the historical activity in common stock, paid-in capital, and retained earnings for the last ten (10) years as of the end of each year on an actual basis and shall include therein the beginning balance, additions, reductions, and the ending balance concluding with the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the actual balances for the Base Period, all adjustments to the Base Period balances, and the ending balance for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown as of the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.



(10) Schedule G-10: Summary of applicant's support for the claimed rate of return on common stock equity capital. In this schedule the applicant shall state briefly the analyses, methods, and conclusions on which the applicant depends for its support of the claimed rate of return on common stock equity capital.

H. Schedule H Series: Expenses of operation. In this series of schedules the applicant shall show information concerning its expenses of operation by each account of the Uniform System of Accounts prescribed by the New Mexico Public Service Commission [New Mexico Public Regulation Commission] for the Base Period and for the Test Year Period as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule H-1: Operation and maintenance expenses.

(a) [Base Period]: In this schedule the applicant shall show operation and maintenance expenses by functional classification and detailed account on an unadjusted basis by month for the Base Period and shall include therein subtotals and totals by functional classification and detailed account. Amounts included in Account 920, Administrative & General Salaries; Account 923, Outside Services Employed; and Account 928, Regulatory Commission Expenses, shall be further separated to identify those amounts which are litigation expenses as defined by NMSA 1978, Section 62-13-3 and those amounts which are not litigation expenses. Amounts included in any other detailed account which are litigation expenses as defined by Section 62-13-3 shall also be separately identified.

(b) [Test Year Period]: In this schedule the applicant shall show operation and maintenance expenses by functional classification and detailed account by month for the Base Period, all adjustments made thereto for the Test Year Period, and the balances as of the end of the Test Year Period and shall include therein subtotals and totals by functional classification and detailed account. Test year period litigation expenses should be handled in the same manner as described above for the base period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule H-2: Cost of purchased gas.

(a) [Base Period]: In this schedule the applicant shall show the cost of purchased gas and related MCF volumes by supplier and by month for each month of the Base Period on an unadjusted basis and shall include therein subtotals, totals, and the total system weighted average unit cost.

(b) If the applicant purchases and sells gas under an exchange agreement, sufficient detail shall be shown regarding the total gross MCF volumes exchanged, the related dollar amounts, the parties involved, and the applicant's method for accounting for such transactions.

(c) [Test Year Period]: In this schedule the applicant shall show the cost of purchased gas and related MCF volumes by supplier and by month for each month of the Test Year Period regarding estimates and projections of the total gross MCF volumes exchanged, the related dollar amounts, the parties involved, and the applicant's method for accounting for such transactions.

(d) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule H-3: Reconciliation of revenues generated through the purchased gas adjustment clause with purchased gas cost.

(a) [Base Period]: In this schedule the applicant shall show an analysis of the reconciliation of the cost of purchased gas expense with the revenues generated from the purchased gas adjustment clause in effect based on the book balances for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show an analysis of the reconciliation of the cost of purchased gas expense with the revenues generated from the purchased gas adjustment clause reflecting all adjustments made to the Base Period balances.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule H-4: Payroll distribution, associated payroll taxes, employee benefits and pensions, and other compensations.

(a) [Base Period]: In this schedule the applicant shall show the payroll distribution, associated payroll taxes, employee benefits and pensions, and other compensation separately included in operating expenses on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the payroll distribution, associated payroll taxes, employee benefits and pensions, and other compensation separately included in operating expenses after all adjustments thereto and the balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule H-5: Expenses associated with advertising, contributions, donations, lobbying and political activities, memberships, and outside services.

(a) [Base Period]: In this schedule the applicant shall show the expenses incurred as a result of advertising, contributions, donations, lobbying and political activities, memberships, and outside services by month on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the expenses associated with advertising, contributions, donations, lobbying and political activities, memberships, and outside services for the Base Period; all adjustments made thereto; and the balances for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule H-6: Other administrative and general expenses.

(a) [Base Period]: In this schedule the applicant shall show other administrative and general expenses such as transfer credits, regulatory commission expenses, duplicate charges, and other miscellaneous general expenses not shown elsewhere, separately by month for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show other administrative and general expenses such as transfer credits, regulatory commission expenses, duplicate charges, and other miscellaneous general expenses not shown elsewhere, separately by month for the Base Period; all adjustments thereto; and the balances for these items for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule H-7: Depreciation, depletion, amortization, and abandonment expense.

(a) [Base Period]: In this schedule the applicant shall show the depreciation, depletion, amortization, and abandonment expense by functional classification and detailed plant account on an unadjusted basis for the Base Period; the book depreciation rate; and the annual expense accrual. The applicant shall include therein subtotals and totals by functional classification and detailed plant account.

(b) [Test Year Period]: In this schedule the applicant shall show the depreciation, depletion, amortization, and abandonment expense by functional classification and detailed plant account for the Base Period; all adjustments thereto; and the annual expense accrual for the Test Year Period. The applicant shall include therein subtotals and totals by functional classification and detailed plant account.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(8) Schedule H-8: Taxes other than income taxes.

(a) [Base Period]: In this schedule the applicant shall show the taxes, excluding federal and state income taxes, by type of tax accrued, prepaid, and charged on an actual basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the taxes, excluding federal and state income taxes, by type of tax for the Base Period, all adjustments made thereto, and the balances for the Test Year period.

(c) A full explanation of each of the adjustments made to the balances shown for the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(9) Schedule H-9: Federal and state income taxes.

(a) [Base Period]: In this schedule the applicant shall show the computation for federal and state income taxes on an unadjusted basis for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the computation for federal and state income taxes reflecting all adjustments made for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(10) Schedule H-10: Reconciliation of net income per books to net income for income tax purposes.

(a) [Base Period]: In this schedule the applicant shall show the reconciliation of the net income per books to the net income as reported to the Federal Internal Revenue Service for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the reconciliation of the net income as adjusted for the Test Year Period to the net income as would be reported to the Federal Internal Revenue Service for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(11) Schedule H-11: Income tax effect as a result of applicant joining in a consolidated federal income tax return.

(a) [Base Period]: In this schedule the applicant shall show a detailed analysis for the Base Period of the applicant's tax effect as a result of joining in the filing of a consolidated federal income tax return.

(b) [Test Year Period]: In this schedule the applicant shall show a detailed analysis for the Test Year Period of the applicant's tax effect at the proposed revenue as a result of joining in the filing of a consolidated federal income tax return.

(12) Schedule H-12: Accumulated tax deferrals.

(a) [Base Period]: In this schedule the applicant shall show the accumulated tax deferrals by month on an unadjusted basis for the Base Period and shall include therein the actual balances for additions and reductions and the balances as of the end of the Base Period.

(b) In addition the applicant shall show the item giving rise to the tax deferral separately, such as accelerated amortization, liberalized depreciation, asset depreciation range, investment tax credit, job development credit, etc.

(c) [Test Year Period]: In this schedule the applicant shall show the accumulated tax deferrals as of the end of the Base Period, all adjustments thereto for the Test Year Period, and the balances at the end of the Test Year Period.

(d) In addition the applicant shall show the item giving rise to the tax deferral separately, such as accelerated amortization, liberalized depreciation, asset depreciation range, investment tax credit, job development credit, etc.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(13) Schedule H-13: Investment tax credits.

(a) [Base Period]: In this schedule the applicant shall show an analysis of the investment tax credits earned, utilized, and amortized during the Base Period on an unadjusted basis.

(b) In addition the applicant shall show herein the particulars concerning any sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto, such as the investor/lessor, amount of property, cash payment, term of lease, discount, and tax rate.

(c) [Test Year Period]: In this schedule the applicant shall show an analysis of the investment tax credit for the Base Period, all adjustments made thereto for the Test Year Period, and the balances at the end of the Test Year Period.

(d) In addition the applicant shall show herein the particulars concerning any sale/leaseback transactions under the safe-harbor lease provisions of the Accelerated Cost Recovery System established by the Economic Recovery Tax Act of 1981 and amendments thereto, such as the investor/lessor, amount of property, cash payment, term of lease, discount, and tax rate.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(14) Schedule H-14: Expenses associated with affiliated interests.

(a) [Base Period]: In this schedule the applicant shall show the charges or credits on an unadjusted basis for the Base Period between applicant and any other affiliated or associated company, or for corporate organizations of applicant operating as departments or divisions, including therein the proper account classification; a description of the service performed; and the basis for the determination of the charge or credit. For reporting purposes herein items of \$10,000 or more shall be shown individually; items of \$10,000 or less may be aggregated by type of item.

(b) [Test Year Period]: In this schedule the applicant shall show the charges or credits for the Base Period, all adjustments made thereto, and the balances for the Test Year Period between applicant and any other affiliated or associated company, or for corporate organizations of applicant operating as departments or divisions, including therein the proper account classification; a description of the service performed; and the basis for the determination of the charge or credit. For reporting purposes herein items of \$10,000 or more shall be shown individually; items of \$10,000 or less may be aggregated by type of item.

(c) A full explanation of each of the adjustments made to the balances shown for the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(15) Schedule H-15: Expenses associated with nonutility services.

(a) [Base Period]: In this schedule the applicant shall show the investments, revenues, and expenses pertaining to the applicant's nonutility services on an unadjusted basis for the Base Period. The applicant shall include a full explanation of the rationale, methods, formulae, and calculations used in the allocation of these expenses to the nonutility service.

(b) [Test Year Period]: In this schedule the applicant shall show the investments, revenues, and expenses pertaining to the applicant's nonutility services for the Base Period; all adjustments made thereto; and the balances as of the end of the Test Year Period. The applicant shall include a full explanation of the rationale, methods, formulae, and calculations used in the allocation of these expenses to the nonutility service.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(16) Schedule H-16: Explanation of the adjustments to expenses of operation. In this schedule the applicant shall state in a brief narrative explanation the nature of each adjustment made to the book balances of expenses of operation.

I. Schedule I Series: Balance sheet, income statement, and changes in financial position. In this series of schedules the applicant shall submit copies of the financial forms, as required herein.

(1) Schedule I-1: Balance sheet.

(a) [Base Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its balance sheet which conforms with the end of the Base Period of operations reported herein and shall include all notes pertaining thereto.

(b) [Test Year Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its balance sheet which conforms with the end of the Test Year Period of operations reported herein and shall include all notes pertaining thereto.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule I-2: Income statement.

(a) [Base Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its income statement which conforms with the end of the Base Period of operations reported herein and shall include all notes pertaining thereto.

(b) [Test Year Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its income statement which conforms with the end of the Test Year Period of operations reported herein and shall include all notes pertaining thereto.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule I-3: Statement of changes in financial position.

(a) [Base Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its statement of changes in financial position which conforms with the end of the Base Period of operations reported herein and shall include all notes pertaining thereto.

(b) [Test Year Period]: To satisfy the requirements of this schedule the applicant shall submit a copy of its statement of changes in financial position which conforms with the end of the Test Year Period of operations reported herein and shall include all notes pertaining thereto.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

J. Schedule J Series: Construction program and sources of construction funds. In this series of schedules the applicant shall show its proposed construction program and the sources of construction funds as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule J-1: Construction program.

(a) In this schedule the applicant shall show by functional classification the capital requirements and shall include allowance for funds used during construction, related to its construction underway during the Base Period, and for construction planned for the next two (2) succeeding years.

(b) A full explanation of all assumptions and estimates used to arrive at the projections shown shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule J-2: Sources of construction funds.

(a) In this schedule the applicant shall show the planned sources of construction funds by years to conform with the planned construction program and shall include therein the amounts by class of capital and the anticipated cost rates on the proposed financing.

(b) A full explanation of all assumptions and estimates used to arrive at the projections shown shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

K. Schedule K Series: Gas operating revenues and sales volumes. In this series of schedules the applicant shall show the operating revenue from sales of natural gas, natural gas products, and services classified in accordance with the Commission's prescribed Uniform System of Accounts and as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule K-1: Gas operating revenue and sales volumes.

(a) [Base Period]: In this schedule the applicant shall show the book balances by month of the operating revenues from sales of natural gas, natural gas products, and services on an unadjusted basis for the Base Period including totals thereof classified in accordance with the Commission's prescribed Uniform System of Accounts (Account 400) along with the related sales volume of natural gas and natural gas product sales and services.

(b) [Test Year Period]: In this schedule the applicant shall show operating revenues from sales of natural gas, natural gas products, and services by month for the Base Period; all adjustments thereto for the Test Year Period including totals thereof; and be classified in accordance with the Commission's prescribed Uniform System of Accounts (Account 400) along with the related estimated or projected volumes of natural gas and natural gas product sales and services.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule K-2: Revenues from sales of products extracted from natural gas and from gas processed by others.

(a) [Base Period]: In this schedule the applicant shall show for the Base Period the sales of products extracted from natural gas [such as gasoline, butane, propane, and other salable products] processed through:

- (i) facilities owned by the applicant,
- (ii) as designated by an asterisk through facilities owned by an affiliated company, or
- (iii) through facilities owned by others.

(b) The applicant shall state the name of the gas processor in each of the aforementioned cases.

(c) The applicant shall also show separately for each such processing plant the following particulars:

- (i) the volume of natural gas processed,
- (ii) the volume of natural gas consumed as fuel,
- (iii) the volume of natural gas consumed by shrinkage,
- (iv) the wellhead price of the natural gas processed,
- (v) the name of each product extracted,
- (vi) the quantity of each product extracted in gallons,
- (vii) sales revenue received for each product extracted and sold, and
- (viii) sales revenue per gallon of each product extracted and sold.

(d) [Test Year Period]: In this schedule the applicant shall show the information requested for the Base Period as of the end of the Base Period, all adjustments made to the Base Period balances, and the balances for the Test Year Period.

(e) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

L. Schedule L Series: Fully allocated cost of service study. In this series of schedules the applicant shall show the total cost of service for the Base Period and for the Test Year Period separated by jurisdiction and, where applicable, by corporate department or division; functional classification; classified to demand, commodity, and customer; and by rate classification as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule L-1: Allocation of Rate Base -- jurisdictional.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated by jurisdiction and, where applicable, by corporate department or division.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by jurisdiction and, where applicable, by corporate department or division.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule L-2: Allocation of Rate Base -- functional classification.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule L-3: Allocation of Rate Base -- demand, commodity, and customer.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated as to demand, commodity, and customer.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by demand, commodity, and customer.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(4) Schedule L-4: Allocation of Rate Base to rate classes.

(a) [Base Period]: In this schedule the applicant shall show the Rate Base components on an unadjusted basis for the Base Period separated by rate classification.

(b) [Test Year Period]: In this schedule the applicant shall show the Rate Base components after adjustments to the Base Period balances separated by rate classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(5) Schedule L-5: Allocation of total expenses -- jurisdictional.

(a) [Base Period]: In this schedule the applicant shall show the total expenses on an unadjusted basis for the Base Period separated by jurisdiction and, where applicable, by corporate department or division.

(b) [Test Year Period]: In this schedule the applicant shall show the total expenses after adjustments to the Base Period balances separated by jurisdiction and, where applicable, by corporate department or division.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(6) Schedule L-6: Allocation of total expenses -- functional classification.

(a) [Base Period]: In this schedule the applicant shall show the total expenses on an unadjusted basis for the Base Period separated by functional classification.

(b) [Test Year Period]: In this schedule the applicant shall show the total expenses after adjustments to the Base Period balances separated by functional classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(7) Schedule L-7: Allocation of total expenses -- demand, commodity, and customer.

(a) [Base Period]: In this schedule the applicant shall show total expenses on an unadjusted basis for the Base Period separated as to demand, commodity, and customer.

(b) [Test Year Period]: In this schedule the applicant shall show total expenses after adjustments to the Base Period balances separated as to demand, commodity, and customer.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(8) Schedule L-8: Allocation of total expenses to rate classes.

(a) [Base Period]: In this schedule the applicant shall show total expenses on an unadjusted basis for the Base Period separated by rate classification.

(b) [Test Year Period]: In this schedule the applicant shall show total expenses after adjustments to the Base Period balances separated by rate classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(9) Schedule L-9: Allocation of total revenue -- jurisdictional.

(a) [Base Period]: In this schedule the applicant shall show total annual revenue on an unadjusted basis for the Base Period separated by jurisdiction and, where applicable, by corporate department or division.

(b) [Test Year Period]: In this schedule the applicant shall show total annual revenue for the Test Year Period after adjustments to the Base Period balances separated by jurisdiction and, where applicable, by corporate department or division.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(10) Schedule L-10: Allocation of total revenue -- demand, commodity, and customer.

(a) [Base Period]: In this schedule the applicant shall show total annual revenue on an unadjusted basis for the Base Period classified to demand, commodity, and customer class.

(b) [Test Year Period]: In this schedule the applicant shall show total annual revenue for the Test Year Period after adjustments to the Base Period balances classified to demand, commodity, and customer class.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(11) Schedule L-11: Allocation of total revenue to rate classes.

(a) [Base Period]: In this schedule the applicant shall show total annual revenue on an unadjusted basis for the Base Period separated by rate classification.

(b) [Test Year Period]: In this schedule the applicant shall show total annual revenue for the Test Year Period after adjustments to the Base Period balances separated by rate classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

M. Schedule M Series: Allocated cost of service per billing unit of demand, commodity, and customer by rate classification. In this series of schedules the applicant shall show the allocated cost of service by rate classification per billing unit of demand, commodity, and customer as requested in each schedule and developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule M-1: Allocated cost per billing unit of demand, commodity, and customer.

(a) [Base Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of demand, commodity, and customer on an unadjusted basis for the Base Period existing rate schedules.

(b) [Test Year Period]: In this schedule the applicant shall show the total allocated cost of service and the total allocated cost of service per billing unit of demand, commodity, and customer for the proposed rate schedules after adjustments to the Base Period balances.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpaper which shall constitute a part of the applicant's filing package.

(2) [Reserved]

N. Schedule N Series: Allocation Factors. In this series of schedules the applicant shall provide a list of the allocation factors used to assign items of plant and expenses to the various rate classes as well as a brief summary of the derivation of the allocation factors used.

(1) Schedule N-1: Allocation factors used to assign items of plant and expenses to the various rate classes.

(a) [Base Period]: In this schedule the applicant shall provide a list of the allocation factors used to assign items of plant and expenses on an unadjusted basis to the rate classes for the Base Period. In addition the applicant shall provide a brief explanation of the derivation of the allocation factors used.

(b) [Test Year Period]: In this schedule the applicant shall provide a list of the allocation factors used to assign items of plant and expenses to the rate classes after adjustments to the Base Period balances. In addition the applicant shall provide a brief explanation of the derivation of the allocation factors used.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule N-2 Classification factors used to assign items of plant and expenses to demand, commodity, and customer components.

(a) [Base Period]: In this schedule the applicant shall provide a tabulation of the classification factors used to assign items of plant and expenses to the appropriate demand, commodity, and customer components on an unadjusted basis for the Base Period showing the classification and providing a brief rationale for the classification.

(b) [Test Year Period]: In this schedule the applicant shall provide a tabulation of the classification factors used to assign items of plant and expenses to the appropriate demand, commodity, and customer components after adjustments to the Base Period balances showing the classification and a brief rationale for the classification.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule N-3: Demand and commodity loss factors.

(a) [Base Period]: In this schedule the applicant shall provide the demand and commodity loss factors used to assign the cost of service responsibility on an unadjusted basis to the Base Period. In addition the applicant shall supply a brief explanation of the methods, procedures, and formulae used to determine the loss factors and demand and commodity losses.



(b) [Test Year Period]: In this schedule the applicant shall provide the demand and commodity loss factors used to assign the cost of service responsibility after adjustments to the Base Period balances. In addition the applicant shall supply a brief explanation of the methods, procedures, and formulae used to determine the loss factors and demand and commodity losses.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

O. Schedule O Series: Rate of return by rate classification. In this series of schedules the applicant shall show the rate of return and the relative rates of return by rate classification as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule O-1: Rate of return by rate classification.

(a) [Base Period]: In this schedule the applicant shall show the rate of return and the relative rates of return by rate classification for the Base Period.

(b) [Test Year Period]: In this schedule the applicant shall show the rate of return and the relative rates of return by rate classification under the proposed rate schedules for the Test Year Period.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) [Reserved]

P. Schedule P Series: Rate design. In this series of schedules the applicant shall show the total revenue requirement by rate classification as developed from the supporting schedules and workpapers included elsewhere in the applicant's filing package.

(1) Schedule P-1: Total revenue requirements by rate classification.

(a) [Base Period]: In this schedule the applicant shall show the total revenue requirements on an unadjusted basis by rate classification for the Base Period, showing on a separate basis: base revenues, revenues derived from cost of purchased gas, and other revenue.

(b) [Test Year Period]: In this schedule the applicant shall show by rate classification:

(i) the total revenue requirements under existing rate schedules after adjustments to the Base Period balances, showing on a separate basis: base revenues, revenues derived from cost of purchased gas, and other revenue;

(ii) the total revenue requirements under the proposed rates after adjustments to the Base Period balances showing on a separate basis: base revenues, revenues derived from cost of purchased gas, and other revenue; and

(iii) the difference between the total revenue under existing rates and the total revenue under the proposed rates expressed in both dollars and as a percent.

(c) A full explanation of each of the adjustments made to the balances shown at the end of the Base Period shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(2) Schedule P-2: Proof of revenue analysis.

(a) [Base Period]: Not required.

(b) [Test Year Period]: To satisfy the requirements of this request the applicant shall include a proof of revenue by rate class utilizing the proposed rate schedules.

(c) A full explanation of each of the adjustments made to the Base Period information shall be referenced to the appropriate supporting schedules or workpapers which shall constitute a part of the applicant's filing package.

(3) Schedule P-3: Comparison of rates for service under the present and proposed schedules. To satisfy the requirements of this request the applicant shall include herein a tabulation showing a comparison of the rates for each rate classification for the present and proposed schedules.

(4) Schedule P-4: Explanation of proposed changes to existing rate schedules. In this schedule the applicant shall provide a brief explanation for the proposed change to the Base Period existing rate schedules and shall include therein the justification and support for the proposed change.

Q. Schedule Q Series: Key operating statistics. In this series of schedules the applicant shall provide the statistical data as requested in the following series of schedules and shall include an explanation or reference to the appropriate supporting schedules or workpapers for any adjustments made to the historical data requested or to

the data for the Base Period. In addition, detailed explanations of all estimates and assumptions used to arrive at future values of data shall be provided.

(1) Schedule Q-1: Peak demand Information. In this schedule the applicant shall provide the following peak demand data:

- (a) for total system;
- (b) for the New Mexico jurisdiction;
- (c) by functional classification;
- (d) by customer classification and load factor;
- (e) for four (4) years prior to the Test Year Period by month;
- (f) for twelve (12) months of the Test Year Period, and
- (g) for five (5) years beyond Test Year Period by month.

(2) Schedule Q-2: Plant in service information. In this schedule the applicant shall provide the following plant in service data, as requested:

- (a) for total system;
- (b) by New Mexico jurisdiction;
- (c) by functional classification;
- (d) for four (4) years prior to Test Year Period;
- (e) for twelve (12) months of the Test Year, and
- (f) for five (5) years beyond the Test Year Period.

(3) Schedule Q-3: Property retirements and property investments information. In this schedule the applicant shall provide the following property retirements and property investments data, as requested:

- (a) for total system;
- (b) for New Mexico jurisdiction;
- (c) by functional classification;
- (d) for four (4) years prior to the Test Year Period;
- (e) for twelve (12) months of the Test Year Period, and
- (f) for five (5) years beyond Test Year Period.

(4) Schedule Q-4: Operation and maintenance expense information. In this schedule the applicant shall provide the following operation and maintenance expense data, as requested:

- (a) for total system;
- (b) for New Mexico jurisdiction;
- (c) by functional classification excluding purchased gas expense;
- (d) by demand, commodity, and customer;
- (e) by customer classification;
- (f) for four (4) years prior to the Test Year Period;
- (g) for twelve (12) months of the Test Year Period; and
- (h) for five (5) years beyond the Test Year Period.

(5) Schedule Q-5: Customer Information. In this schedule the applicant shall provide the following customer information for the New Mexico jurisdiction and by service area:

(a) year-end number of customers and average number of customers for the year by customer classification;

- (b) therm or MCF sales per customer by customer classification;
- (c) revenue generated by the above sales per customer class;
- (d) for four (4) years prior to the Test Year Period;
- (e) for the Test Year Period, and
- (f) for five (5) years beyond the Test Year Period.

(6) Schedule Q-6: Weather Data. In this schedule the applicant shall provide weather data, including cooling and heating degree days by service area, used by the applicant to support any adjustments to sales due to weather.

(7) Schedule Q-7: Scheduled maintenance information. In this schedule the applicant shall provide the following scheduled system maintenance data:

- (a) for New Mexico jurisdiction;
- (b) by operating unit;
- (c) for four (4) years prior to the Test Year Period by month;

- (d) for twelve (12) months of the Test Year Period, and
- (e) for five (5) years beyond Test Year Period by month.

(8) Schedule Q-8: Customer service interruption information. In this schedule the applicant shall provide the following customer service interruption data:

- (a) for total system and for the New Mexico jurisdiction by:
  - (i) occurrence,
  - (ii) duration, and
  - (iii) geographical location;
- (b) for four (4) years prior to the Base Period; and
- (c) for twelve (12) months of the Base Period.

R. Schedule R Series: Required reports. In this series of schedules the applicant shall submit a copy of the most current reports as requested.

(1) Schedule R-1: Natural gas receipts and deliveries. To satisfy the requirements of this schedule the applicant shall submit copies of its natural gas account conforming with the Base Period and the Test Year Period of operations.

(2) Schedule R-2: Load research program and conservation plan. To satisfy the requirements of this schedule the applicant shall submit a copy of its latest load research program. The applicant shall also submit its latest conservation plan pursuant to the provisions of NMPSC Rules 420.24 through 420.28 [17.7.420 NMAC] and shall file studies, testimony, and exhibits as required by NMPSC Rule 420 [17.7.420 NMAC].

(3) Schedule R-3: Description of Company. To satisfy the requirements of this schedule the applicant shall submit a statement describing the company and its scope of operations by service area and shall include an organizational chart.

(4) Schedule R-4: Annual Report to stockholders. To satisfy the requirements of this schedule the applicant shall submit a copy of its latest Annual Report to stockholders. If the applicant is a wholly-owned subsidiary, the Annual Report to stockholders of its parent company shall be submitted.

(5) Schedule R-5: Reports to the Securities and Exchange Commission. To satisfy the requirements of this schedule the applicant shall submit copies of its latest SEC Form 10K and SEC Form 10Q and shall include copies of the Form 10Q conforming to the latest Form 10K accounting period. If the applicant is a wholly-owned subsidiary, division, or department, the applicable SEC Forms of its parent company shall be submitted.

(6) Schedule R-6: Form 2 reports. To satisfy the requirements of this schedule the applicant shall submit a copy of the latest Form 2 report required to be on file at the New Mexico Public Service Commission [New Mexico Public Regulation Commission]. Where the applicant has duly filed such report with the New Mexico Public Service Commission [New Mexico Public Regulation Commission], notice herein of the fact will satisfy the requirements of this schedule. In addition, if the applicant is required to file Form 2 with the Federal Energy Regulatory Commission, the latest Form 2 report filed at the Federal Energy Regulatory Commission shall be submitted herein.

(7) Schedule R-7: Opinion of independent public accountants. To satisfy the requirements of this schedule the applicant shall submit a copy of the opinion of its independent certified public accountant stating that an independent examination of the book amounts and accounting adjustments thereto of the applicant utility company's books and records has been made for the Base Period, as defined herein, and that the results thereof are in all material respects in compliance with the Uniform System of Accounts prescribed by the New Mexico Public Service Commission [New Mexico Public Regulation Commission].

S. Schedule S Series: Testimony and exhibits. To the extent that testimony and exhibits are required in support of the materials submitted in compliance with the filing requirements herein, the applicant shall submit testimony and exhibits of such composition, scope, and format so as to serve as the applicant's case-in-chief in the event the matter is set for hearing. Further, any utility seeking recovery of litigation expenses as defined in Section 62-13-3 NMSA 1978 shall file sufficient testimony to enable the Commission to find those expenses were prudently incurred.

[Recompiled 12/30/01]

**17.10.630.14** [HISTORY: Codified by NMPUC Case No. 2086, Order dated June 30, 1988; amended by NMPUC Case No. 2232, Order dated December 19, 1988; amended by NMPUC Case No. 2561, Order dated April 4, 1994. Formerly NMPUC General Order No. 41, superseded for purposes of rule reorganization and codification.]

[Recompiled 12/30/01]

**HISTORY OF 17.10.630 NMAC:**

Pre-NMAC History: The material in this part was derived from that previously filed with the Commission of Public Records-State Records Center and Archives.

General Order No. 41, Minimum Data Standard Filing Requirements For Investor-Owned Natural Gas Utilities, 1/5/84.  
NMPSC Rule 630, Filing Requirements in Support of Rate Schedules For Investor-Owned Natural Gas Utilities, 6/30/88.

History of Repealed Material: [RESERVED]