

1 **Q. McShane Evidence – Please name any utility(ies) in Ms. McShane’s sample whose**
2 **regulated subsidiaries are all only subject to a completely forecast test year.**

3
4 A. Three of the utilities operate only in states that use forward test years: Allele, Integrys
5 and Wisconsin Energy. Sixty-five percent of Southern Company’s regulated operations
6 are in states that formally have forward test years. The other 35% of its regulated
7 operations, in Alabama, are subject to a rate stabilization equalization mechanism that
8 functions analogously to a forward test year. Consolidated Edison and Northwest Natural
9 have approximately 95% and 90% of their regulated operations respectively in states that
10 use forecast test years.