

Q. Further to the reply to CA-NP-329, please name any utility(ies) in Ms. McShane's sample whose regulated subsidiaries are subject to a historic test year.

A. The following utilities have regulated subsidiaries subject to historic test years as follows:

AGL	Historic adjusted for known and measurable changes: VA
Alliant	Historic adjusted for known and measurable changes: IA
Atmos	Historic: LA
	Historic adjusted for known and measurable changes: CO, IA, KS, KY, MO, TX and VA
Northwest Natural	Historic adjusted for known and measurable changes: WA
Piedmont	Historic adjusted for known and measurable changes: NC
Vectren	Historic adjusted for known and measurable changes: IN
WGL Holdings	Historic adjusted for known and measurable changes: VA
Xcel	Historic adjusted for known and measurable changes: CO, NM, SD, TX

Although Piedmont (South Carolina) and Southern Company (Alabama) own subsidiaries in states that formally have historic test years, the regulated subsidiaries operate with rate stabilization tariffs that automatically adjust rates to allow the utilities to earn their allowed ROEs.