

COMPANY NAME
INTEREST AND CASH FLOW COVERAGE DATA
CASE NO. PUR-----

Exhibit No.: ____
Witness: ____
Schedule 2

Coverage Ratios and
Cash Flow Profile Data

4th 3rd 2nd 1st Test
Year Prior Year Prior Year Prior Year Prior Period

A. Consolidated Company Data

Interest Coverage Ratio
Pre-Tax

Cash Flow Coverage Ratios

- a. Common Dividend Coverage
- b. Cash Flow Coverage of Construction Expenditures
- c. Cash After Dividends Coverage of Construction Expenditures

Data for Interest Coverage

- 1 Net Income
- 2 Income Taxes
- 3 Interest on Long-Term Debt
- 4 Interest on Short-Term Debt
- 5 Total Interest
- 6 Earnings Before Interest and Taxes (Lines 1+2+5)

Data for Cash Flow Coverage

- 7 Net Income
- 8 AFUDC
- 9 Amortization
- 10 Depreciation
- 11 Change in Deferred Taxes
- 12 Change in Investment Tax Credits
- 13 Preferred Dividends Paid
- 14 Cash Flow Generated (Lines 1-8+9+10+11+12-13)
- 15 Construction Expenditures
- 16 Common Dividends Paid

B. Subsidiary Data

Interest Coverage Ratio
Pre-Tax (Line 6÷Line 5)

Cash Flow Coverage Ratios

- a. Common Dividend Coverage (Line 14÷16)
- b. Cash Flow Coverage of Construction Expenditures (Line 14÷15)
- c. Cash After Dividends Coverage of Construction Expenditures ((Lines 14-16)÷15)

Data for Interest Coverage

- 1 Net Income
- 2 Income Taxes
- 3 Interest on Long-Term Debt
- 4 Interest on Short-Term Debt
- 5 Total Interest
- 6 Earnings Before Interest and Taxes

Data for Cash Flow Coverage

- 7 Net Income
- 8 AFUDC
- 9 Amortization
- 10 Depreciation
- 11 Change in Deferred Taxes
- 12 Change in Investment Tax Credits
- 13 Preferred Dividends Paid
- 14 Cash Flow Generated
- 15 Construction Expenditures
- 16 Common Dividends Paid