

- Q.5. Describe long-term debt reacquisition by issue by Company and Parent as follows:
- a) Reacquisition by issue by year.
  - b) Total gain or loss on reacquisition's by issue by year.
  - c) Accounting for gain or loss for income tax and book purposes.
  - d) Proposed treatment of gain or loss on such reacquisition for ratemaking purposes.
- A.5. Attachment III-B-5 provides the requested information.