

- Q.4. A schedule of comparative financial data shall be supplied for the test year, the most immediately available annual historical period, prior to the test year, and the 2 calendar years most immediately preceding the test year. Changes in Moody's/S&P ratings, noted on this schedule, shall be accompanied by the Moody's/S&P write-up of such change, if available. The following financial data and ratios shall be supplied for the utility's parent, where applicable, if not available for the utility.
- a) Times interest earned ratio - pre-tax and post-tax basis.
  - b) Preferred stock dividend coverage ratio - post-tax basis.
  - c) Times fixed charges earned ratio - pre-tax basis.
  - d) Earnings per share.
  - e) Dividend per share.
  - f) Average dividend yield (52-week high/low common stock price).
  - g) Average book value per share.
  - h) Average market price per share.
  - i) Market price-book value ratio.
  - j) Earnings-book value ratio (per share basis, average book value).
  - k) Dividend payout ratio.
  - l) AFUDC as a % of earnings available for common equity.
  - m) Construction work in progress as a % of net utility plant.
  - n) Effective income tax rate.
  - o) Internal cash generations as a % of total capital requirements.

- A.4. [Attachment III-F-4a provides the requested comparative financial data.](#)
- [Attachment III-F-4b provides the requested write-ups from Moody's.](#)
- [Attachment III-F-4c provides the requested write-ups from S&P.](#)