

**THE INDIANA ENERGY ASSOCIATION’S MARCH 3, 2022 COMMENTS  
REGARDING IURC’S STRAWMAN MSFR RULE**

The Indiana Energy Association (“IEA”) appreciates the opportunity to review and comment on the strawman MSFR rule circulated by the Commission on January 12, 2022. Attached are IEA’s proposed edits to the draft strawman MSFR rule. Most of the proposed edits are self-explanatory – for example, modifications to definitions to make them more precise; edits to synch up the strawman rule language with the underlying statute (IC 8-1-2-42.7); edits providing further clarifying details; etc. However, we believe two areas of the proposed strawman rule merit further discussion, as noted below.

With regard to Section 8 of the strawman MSFR rule, the IEA companies continue to believe that the proposed information requirements are unduly burdensome and inconsistent with the development of future test period rate cases. As a practical matter, most (if not all) utilities do not develop future test periods by using a historical base period as the starting point. Rather, the utilities develop such future test periods using forecasts of the future test periods. Accordingly, to comply with the many historical base period information requirements in the proposed strawman MSFR rule, a utility would have to effectively prepare two rate case filings: one, its forecasted future test period filing, and second, its historical base period informational filing.

The IEA companies understand the need for some historical base period information to be used to compare and judge the forecasted data. But we believe a better and more reasonable balance can be struck than that currently envisioned by the strawman MSFR rule. The states of Minnesota and Michigan both use future test periods, and both have substantial and useful historical base period information requirements, but neither would be as burdensome to comply with as the strawman MSFR rule. (See attached examples from Minnesota and Michigan.) Note that while both Minnesota and Michigan require significant historical information, neither state requires the utility to effectively prepare a second, historical base period rate case filing by requiring adjustments to historical base period results.

The IEA companies urge the Commission to adopt a more balanced approach to historical base period information requirements, such as that used by the states of Minnesota and Michigan.

With respect to Section 1(u)(1) of the strawman rule, the IEA is concerned the language as written in the Commission's draft of the MSFR rules defining a "major project" in Section 1(u)(1) as 1% of an electing utility's plant in service could be interpreted to be exclusive of accumulated depreciation, which would be a significant change from the original language of the rule that defined a "major project" as a project estimated to cost more than 1% of an electing utility's proposed rate base.

The possible interpretation of plant in service being exclusive of accumulated depreciation would significantly increase the threshold for a project to be considered a "major project," which the IEA does not believe would be an appropriate change. Therefore, the IEA believes it is necessary to

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clarify plant in service is net of accumulated depreciation to mitigate concerns related to the potential for misinterpretation of the definition of "major project."

Again, thank you for the opportunity to comment on these important draft rules, and thank you for holding technical conferences on these rules.

Respectfully submitted,

ICE MILLER LLP

A handwritten signature in blue ink that reads "Kay E. Pashos". The signature is written in a cursive style with a large, looped initial "K".

Kay E. Pashos

**REORGANIZED AND REVISED STRAWMAN DRAFT – clean– 12-16-2021**

TITLE 170 INDIANA UTILITY REGULATORY COMMISSION

ARTICLE 1. GENERAL PROVISIONS

Rule 5. Minimum Standard Filing Requirements for an Expedited Rate Case

**170 IAC 1-5-0.5 Applicability**

**Authority:** IC 8-1-1-3

**Affected:** IC 8-1-2-1; IC 8-1-2-42; IC 8-1-2-42.7; IC 8-1-2-61.5

**Sec. 1. (a) This rule applies to rate case petitions filed with the commission under IC 8-1-2-42.7; that is, those petitions seeking to use the:**

**(1) timeframe; or**

**(2) implementation of temporary rates;**

**provided for in IC 8-1-2-42.7.**

**(b) This rule does not apply to small utility filings submitted under IC 8-1-2-61.5.**

***(Indiana Utility Regulatory Commission)***

**170 IAC 1-5-1 Definitions**

**Authority:** IC 8-1-1-3

**Affected:** IC 8-1-2-1; IC 8-1-2-42.7

**Sec. 1. (a) The definitions in this section apply throughout this rule.**

**(b) Where applicable, terms used in this rule shall have the meaning assigned to them in the following:**

**(1) IC 8-1-2-1.**

**(2) The NARUC Uniform System of Accounts, incorporated by reference at 170 IAC 4-2-2, 170 IAC 5-2-2, 170 IAC 6-2-2, and 170 IAC 8-2-1.**

**(3) The FERC Uniform System of Accounts, incorporated by reference at 170 IAC 4-2-1.1 and 170 IAC 5-2-3.**

**(c) “Accounting rate schedules” means an Excel workbook, linked with formulas intact, submitted under section 5 of this rule in support of the electing utility’s proposed revenue and rate adjustment(s).**

**(d) "Allowance for funds used during construction" or "AFUDC" has the meaning set forth in 170 IAC 4-6-1(b).**

**(e) “Base period” means the most recent twelve (12) month period of actual data available with the ending date not more than two hundred seventy (270) days from the filing of an electing utility’s petition.**

**(df) "Case-in-chief" means the filing by a utility with the commission of the information required:**

**(1) in IC 8-1-2-42.7(b) and**

**(2) under section 6 of this rule.**

**(eg) "Commission" means the Indiana utility regulatory commission.**

**(fh) "Construction work in progress" or "CWIP" has the meaning set forth in 170 IAC 4-6-1(e).**

**~~(i) “Contingency” means a percentage applied to any given project’s estimated cost for the purpose of accounting for estimating errors or market conditions~~<sup>[KPL]</sup>.**

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(i)

“Contingency” means an amount added to an estimate to allow for items, conditions, or events for which quantity or cost cannot be predicted in advance at the time of preparing the estimate.”  
[NOTE: from Association for Advancement of Cost Engineering International]

OR

“Contingency” means costs that are reasonably expected to occur but are not specifically known in a given project.” [NOTE: from Project Management Book of Knowledge]

(gj) "Cutoff" or "cutoff date" means a specific date on which a value is determined for purposes of a proceeding under this rule.

(hk) "Demand side management" or "DSM" has the meaning set forth in 170 IAC 4-8-1(e).

(il) "Electing utility" means a utility that elects to file a case for a general rate change ~~in accordance with this rule~~ under IC 8-1-2-42.7 and petitions seeking to use the:

(1) timeframe; or

(2) implementation of temporary rates;

provided for in IC 8-1-2-42.7.

(m) ~~“Estimated cost” means an itemized estimate~~ or approximation of the expected amount for labor, materials, equipment, and other related work necessary to construct a proposed project, of a specific project, typically prepared by an engineer or estimator, that is used to determine a projects scope, feasibility, and to allocate budgets.

(jn) "FERC" means the Federal Energy Regulatory Commission.

(ko) "FERC Uniform System of Accounts" means the rules and regulations governing the classification of accounts applicable to a utility as adopted by FERC and adopted by reference by the commission for Indiana utilities.

(p) **“Forward-looking test period” means a twelve (12) month period that:**

(1) is the basis of projected data, adjusted as necessary to reflect expected operations, and

(2) begins not later than twenty-four (24) months after the date on which the electing utility petitions the commission for a change in its basic rates and charges.

(q) **“Historical test period” means a twelve (12) month period that ends not more than two hundred seventy (270) days before the date on which the electing utility petitions the commission for a change to its basic rates and charges. The historical test period may be adjusted for fixed, known, and measurable changes and appropriate normalizations and annualizations.**

(r) **“Hybrid test period” means a period:**

(1) of at least twelve (12) consecutive months of combined historical and projected data, adjusted as necessary to reflect expected operations, and

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(2) ending not more than twenty-four (24) months after the date on which the electing utility files its petition.

(s) “Life cycle cost-benefit analysis” means the estimated total construction cost plus the cost of operating and maintaining for projected life of the asset.

(t) “Linking period” means the period of time between the last date of the base period to the first date of a forward-looking test period.

(~~tu~~) “Major project” means:

(1) a project that is estimated to cost:

(A) more than one percent (1%) of ~~an electing utility's proposed rate base under section 9(a)(1) of this rule~~ **plant in service** (net of accumulated depreciation); or

(B) **if one percent (1%) of an electing utility's plant in service** (net of accumulated depreciation) is \$250,000 or less, at least \$250,000; or

(2) a treatment plant project subject to IC 13-18-26-3.

(~~mv~~) "NARUC" means the National Association of Regulatory Utility Commissioners.

(~~nw~~) "NARUC Uniform System of Accounts" means the rules and regulations governing the classification of accounts applicable to a utility as developed by NARUC and adopted by reference by the commission for Indiana utilities.

(~~ox~~) "OUCC" means the Indiana office of utility consumer counselor.

(~~py~~) "Parent corporation" means a corporation that owns or controls more than fifty percent (50%) of the voting stock of an electing utility.

(~~qz~~) "Presiding officer" means one (1) or more persons assigned by the commission to preside over a case and shall include the following:

(1) One (1) or more administrative law judges.

(2) If so assigned, one (1) or more commissioners.

(~~rx~~) "~~Working~~ **Work** papers" means all **supporting** documents required to be submitted under ~~sections 7 through 16 of this rule.~~ **Work** papers may be provided in paper or electronic format but shall be organized according to the sections and subsections of this rule. Each ~~working~~ **work** paper must be:

(1) legible;

(2) **searchable, with formulas intact, to the extent possible;**

(23) paginated; and

(4) specifically identified.

**If the electing utility does not provide intact formulas and links, the electing utility must define the information not provided and provide an explanation of why the formulas and links were cut and not provided.**

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-1; filed Oct 28, 1998, 3:38 p.m.: 22 IR 719; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-2 Purpose and applicability

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42; IC 8-1-2-42.7

Sec. 2. (a) This rule is designed to:

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(1) assist the commission in thoroughly and expeditiously reviewing a petition **filed under IC 8-1-2-42.7** ~~for a general rate change by an electing utility; and~~

(2) ~~provide~~ **define a complete case-in-chief in** support ~~for~~ of the electing utility's rate petition; ~~and~~

(3) ~~reduce or avoid disputes.~~

(b) Notwithstanding any other provisions of this rule, this rule shall not:

(1) limit any rights of the commission or any party to a proceeding to obtain further information from a utility through the discovery process or otherwise;

(2) constitute a waiver of any objection by the commission or any party to the admission of information into the record of any proceeding;

(3) limit a utility's right in a proceeding to supplement the information it files under this rule as the utility deems appropriate; or

(4) be construed to require the production or disclosure of any information that is subject to or protected by any applicable privilege or found by the commission to be confidential under section 3 of this rule.

(c) ~~This rule shall apply at the option of the electing utility. A~~ **An electing utility exercising its option to file that files its general rate case under IC 8-1-2-42.7** in accordance with this rule shall **submit to the commission** a notice of its intent to do so at **least 30 days prior to the date** it files its petition.

(d) ~~This rule and its expedited time frame are intended to apply to general rate case filings that comply with this rule. After review of the documents filed by the electing utility in its petition for a general rate case, the commission may enter a finding that the:~~

(1) ~~test year proposed by the utility is reasonably representative of the electing utility's ongoing operations;~~

(2) ~~cutoff dates filed by the electing utility shall be the cutoff dates used in a proceeding filed under this rule;~~

(3) ~~accounting methodology proposed by the electing utility conforms with the guidelines set forth in section 5 of this rule; and~~

(4) ~~case in chief filed by the electing utility meets the requirements of this rule to the extent not otherwise waived. However, such a finding by the commission is not a finding as to the accuracy or reasonableness of the information.~~

(f) ~~The commission may waive the requirements of this rule, in whole or in part, under section 4(b) of this rule.~~ [HBE2](Indiana Utility Regulatory Commission; 170 IAC 1-5-2; filed Oct 28, 1998, 3:38 p.m.: 22 IR 720; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)

170 IAC 1-5-2.1 Time frame, procedural schedule, and waiver

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 2.1. (a) ~~Ten (10) months~~**300 days** is the expected amount of time to complete a proceeding under this rule.

(b) The ~~ten (10) month~~**300 day** time frame commences as of the date an electing utility has filed its:

(1) petition; **and**

(2) **complete** case-in-chief; ~~and~~

(3) ~~working papers;~~

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with the commission.

(c) Any assertion that the case-in-chief does not meet the requirement of this rule, and, therefore, is not complete, must be submitted in writing to the commission and the electing utility no later than twenty (20) days after the filing of the electing utility's petition and case-in-chief.

~~(d) Within thirty (30) days of the date an electing utility has filed its:~~

~~(1) petition; and~~

~~(2) case-in-chief;~~

~~with the commission, the commission will notify the parties to the proceeding if the filing does not meet the requirements of this rule, identifying the alleged defect or defects and the requirements necessary to cure the alleged defect or defects. The notice shall be served upon the electing utility and all other parties to the proceeding.~~

(de) With the filing of its case-in-chief, an electing utility may request a waiver of compliance with one or more, but not all, of the requirements of this rule by:

(1) submitting a written request for a waiver; and

(2) serving a copy of the request on all parties to a proceeding.

The presiding officer shall rule on a waiver request within thirty (30) days of its filing.<sup>[HBE3]</sup>

(ed) Within thirty (30) days of the date an electing utility has filed its:

(1) petition; and

(2) case-in-chief;

with the commission, the commission will notify the parties to the proceeding if the filing does not meet the requirements of this rule, identifying the alleged defect or defects and the requirements necessary to cure the alleged defect or defects. The notice shall be served upon the electing utility and all other parties to the proceeding.

(f) The granting of a waiver hereunder shall not preclude a party from seeking the information that was the subject of the waiver through discovery or otherwise.<sup>[HBE4]</sup>

(g) After review of the documents filed by the electing utility under IC 8-1-2-42.7 and this rule, the commission may enter a finding concerning whether the:

(1) test period proposed by the utility is reasonably representative of the electing utility's ongoing operations;

(2) cutoff dates filed by the electing utility shall be the cutoff dates used in a proceeding filed under this rule;

(3) accounting methodology proposed by the electing utility conforms with the guidelines set forth in section 5 of this rule; and

(4) case-in-chief filed by the electing utility meets the requirements of this rule and IC 8-1-2-42.7(b) to the extent not otherwise waived. However, such a finding by the commission is not a finding as to the accuracy or reasonableness of the information.<sup>[HBE5]</sup>

(eh) At the prehearing conference or via docket entry, the presiding officer shall:

(1) address any issues regarding the completeness of the electing utility's case-in-chief filing; and

(2) establish procedural dates that will allow completion of the case within ten (10) months ~~300~~ days in accordance with this rule, including specific dates for, but not limited to, the following:

(A) filing of testimony;

(B) cutoff dates for general rate base and for major projects;

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- (C) holding of hearings;
- (D) ~~filing of posthearing briefs;~~
- ~~(E) filing of proposed orders; and~~
- (E) filing of exceptions to any proposed order.

(di) ~~In the event the parties agree that the proceeding should not be bifurcated, then~~ The general rate base and major project cutoff date shall be determined by the presiding officer **for an investor-owned utility electing a historical test period**, with due consideration of the input of the parties.

(ej) The presiding officer may do the following:

(1) Equitably divide the time allotted to the various procedural steps based upon all relevant factors. However, in general, approximately ~~three (3) months~~ **90 days** should be allotted for the preparation and issuance of an order after the submission of any exceptions to a proposed order. **A standard procedural schedule set forth in a commission general administrative order shall be presumed to be an equitable division of time.**

(2) **Upon the request of the electing utility**, extend the procedural schedule **for the amount of time requested.**

(3) **In addition to (2), extend the procedural schedule to twelve (12) months for good cause one time not to exceed an additional sixty (60) days.** ~~Extensions beyond twelve (12) months shall only be allowed upon the concurrence of a majority of the commissioners.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-2.1; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-3 Confidential or privileged information

Authority: IC 8-1-1-3

Affected: IC 5-14-3; IC 8-1-2-29

Sec. 3. (a) If an electing utility believes that any information covered by this rule is confidential in accordance with IC 8-1-2-29 and IC 5-14-3, the electing utility may request confidential treatment under the provisions of 170 IAC 1-1.1-4.

(b) To the extent a confidentiality agreement that would cover documents provided as part of a proceeding under this rule is not already in place:

(1) the electing utility shall:

(A) proffer to; or

(B) request from;

the OUCC a proposed confidentiality agreement; and

(2) parties to a proceeding under this rule shall work together with reasonable speed to negotiate an acceptable confidentiality agreement in order to avoid delay in producing documents on which a claim of confidentiality is made.

(c) An acceptable confidentiality agreement under subsection (b) shall include procedures for the following:

(1) Requesting a determination from the commission that a document shall be considered confidential.

(2) Maintaining the confidentiality of the documents before a determination regarding confidentiality has been made by the commission.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-3; filed Oct 28, 1998, 3:38 p.m.: 22 IR 721; errata filed*



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*Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-4 Petition

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 4. (a) ~~Within twenty (20) calendar days of the date an electing utility has filed its:~~

~~(1) petition;~~

~~(2) case in chief; and~~

~~(3) working papers;~~

~~with the commission, any party to the proceeding may file with the commission a notice that the information does not comply with this rule, identifying the alleged defect or defects and the requirements necessary to cure the alleged defect or defects. The notice shall be served upon the electing utility and all other parties to the proceeding.~~

~~(b) With the filing of its case in chief, an electing utility may request a waiver of compliance with any or all of the requirements of this rule by:~~

~~(1) submitting a written request for a waiver; and~~

~~(2) serving a copy of the request on all parties to a proceeding.~~

~~The presiding officer shall rule on a waiver request within thirty (30) days of its filing.~~

~~(c) The granting of a waiver hereunder shall not preclude a party from seeking the information that was the subject of the waiver through discovery or otherwise. [HBE6]~~

~~(d) If the utility updates its rate base at any time after its initial filing, the applicable working papers shall be updated accordingly and filed within two (2) business days of the update.~~

~~(f)~~

**As part of an electing utility's petition, the following shall be included:**

**(1) a description of the test period selected;**

**(2) an estimated total dollar amount of the rate increase being requested;**

**(3) an estimate of the percentage increase in rates; and**

**(4) how the utility's proposed rate adjustment will affect its various customer classes.**

**(b) If applicable, a multiple or phased rate request shall include in the electing utility's petition the estimated dollar amount for which cost recovery is being requested for each phase and an estimate of the percentage change in rates resulting from the requested cost recovery for each phase.**

**(ec) All filings by the electing utility to the commission under this rule shall also be served on the following:**

**(1) The OUCC on the same day as filed.**

**(2) Any other party to the proceeding that has filed a written request for the information:**

**(A) on the same day as filed; or**

**(B) within five (5) business days of the filing of the written request.**

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-4; filed Oct 28, 1998, 3:38 p.m.: 22 IR 721; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

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170 IAC 1-5-5 Case-in-chief

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 5. ~~(a) All information filed by an~~ **The** electing utility under this rule **utility's case-in-chief** shall conform to **include** the following accounting guidelines:

~~(1) The test year shall be historical for a twelve (12) month period, the end of which may not be more than one hundred eighty (180) days prior to the filing of the utility's case in chief.~~

**(1) Written testimony in support of the requests made in its petition,**

**(2) An index of issues,**

**(3) Accounting rate schedules, in an Excel workbook in the level of detail presented in the commission's example schedules on the commission's website for the applicable utility type; each schedule shall contain an area specified as "Witness Responsible". The utility must fill in the name of the individual(s) anticipated to testify at the hearing as to the material contained in the schedule. Accounting rate schedules should~~under the sponsorship of one (1) witness submitting prefiled direct testimony in support of an electing utility's request for relief, including:~~**

**(A) Comparative financial statements including the following:**

**(i) Balance sheets based on actual accounting data for the following:**

**(AA) The historical test period, or**

**(BB) base period, and**

**(CC) the two (2) preceding twelve (12) month periods immediately prior to the period selected.**

**(ii) Unadjusted income statements based on period selected in section 4(a)(1) provided by account and sub-account, if applicable; and the two (2) preceding twelve (12) month periods immediately prior to the period selected.**

**(B) Phased revenue requirement calculation(s), if applicable.**

**(C) Net operating income on a jurisdictional basis as:**

**(i) set forth in the utility's operating financial statements for the period selected in (3)(A)(i); and**

**(ii) adjusted for ratemaking purposes under present and proposed rates by phase as applicable, with each proposed adjustment identified by sub-account.**

**(D) Gross revenue conversion factor by proposed phased rates, if applicable.**

**(4) A revenue proof based on billing determinants and derived rates used to produce the requested revenue requirement for each proposed charge in a rate schedule or rate group.**

**(5) A proposed tariff with additions to the prior tariff shall be shown:**

**(A) in bold type; or**

**(B) underlined; and**

**(C) Deletions from the current tariff shall be shown by striking through the text.**

**(6) All work papers supporting the electing utility's petition and case-in-chief, as required by this rule.**

**(A) Work papers required under this rule for a historical or hybrid test period shall include the historical accounting data relied upon, as well as any projected accounting data and source documents.**

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**(B) Work papers required under this rule for a forward-looking test period shall include any historical or projected accounting data and source documents relied upon for the base period, linking period, and test period.**

~~(7) A schedule by subaccount that compares the utility's actual revenues to the revenues approved in each phase of the utility's previous rate case.~~

~~(8) For a forward-looking test period or hybrid test period, a schedule in the same level of detail as the unadjusted income statement in subsection 3(A)(iii) that compares the utility's actual O&M costs to the approved O&M costs in each phase of the utility's previous rate case.~~

**(b) [KP7] For a historical test period, accounting data shall may be adjusted for changes that:**

**(A) for ratemaking purposes, are:**

**(i) fixed;**

**(ii) known; and**

**(iii) measurable; and**

**(B) will occur within twelve (12) months following the end of the historical test year period.**

~~(3) The general rate base cutoff shall be the end of the test year for used and useful property.~~

~~(4) The cost of plant, to the extent not offset by:~~

~~(A) growth in the depreciation reserve;~~

~~(B) net contributions in aid of construction;~~

~~(C) net customer advances; or~~

~~(D) any combination of clauses (A) through (C);~~

~~may be updated to the plant cutoff date set by the presiding officer under section 2.1(e)(2)(B) of this rule.~~

~~(5) The cutoff for a major project shall be based on the latest information available at the time of the major project cutoff date set by the presiding officer under section 2.1(e)(2)(C) of this rule so long as the following tests are met:~~

~~(A) The major project is specifically identified in the utility's petition for a general rate change and should include a complete description of the project. A complete description of the project includes, among other things, the scope and location of the project.~~

~~(B) An estimate of the investment to be made by the utility in a major project is included in the utility's case in chief.~~

~~(C) The amount included in the utility's rate base with respect to the major project does not exceed the amount of the estimate referred to in clause (B).~~

~~(D) A monthly investment update is filed with the commission and served on all parties following the filing of a utility's case in chief.~~

~~(E) The major project is declared by the electing utility to be used and useful ten (10) business days before the final hearing.~~

~~(6) A utility's capital structure may be based on the latest information available at the time of the final hearing.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-5; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-6 Filing of case-in-chief

Authority: IC 8-1-1-3

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Affected: IC 8-1-2-42<sup>[HBE8]</sup>

~~Sec. 6. An electing utility shall submit the following basic accounting exhibits with its case in chief under the sponsorship of one (1) or more witnesses submitting prefiled, direct testimony in support of the utility's request for relief:~~

- ~~(1) Comparative financial statements including the following:
    - ~~(A) Balance sheets as of the last day of the following:
      - ~~(i) The test year.~~
      - ~~(ii) The twelve (12) month period immediately prior to the test year.~~~~
    - ~~(B) A statement of cash flow for the test year.~~
    - ~~(C) Income statements for the following:
      - ~~(i) The test year.~~
      - ~~(ii) The twelve (12) month period immediately prior to the test year.~~~~~~
- ~~(2) Revenue requirement calculation.~~
- ~~(3) Net operating income on a jurisdictional basis as:
  - ~~(A) set forth in the utility's operating financial statements; and~~
  - ~~(B) adjusted for ratemaking purposes under present and proposed rates.~~~~
- ~~(4) Jurisdictional rate base as:
  - ~~(A) set forth in the utility's operating financial statements; and~~
  - ~~(B) adjusted for ratemaking purposes.~~~~
- ~~(5) Capital structure and cost of capital, including supporting schedules.~~
- ~~(6) Gross revenue conversion factor.~~
- ~~(7) Effective income tax rate for the utility.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-6; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-7 Work papers and data; general information

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 7. An electing utility shall submit the following information:

- (1) A chart of accounts that:
  - (A) details the types of charges incurred in specific subaccounts; and
  - (B) describes the utility's format for:
    - (i) account numbering; and
    - (ii) coding.
- (2) For Class A utilities, or utilities that utilize FERC forms for annual reporting to the commission:**

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(A) a listing of standard monthly journal entries; and

**(B) a general ledger in Excel, that is searchable and sortable, for the historical test period or base period selected by the electing utility.**

~~(3) All annual and quarterly reports to shareowners of the utility and its ultimate parent corporation, if any, or, if public information, the web address where the reports can be viewed for the:~~

~~(A) last two (2) years; and~~

~~(B) year subsequent to the test year, as available.~~

~~(4) All reports of the utility and its parent corporation, if any, filed with the Securities and Exchange Commission for the:~~

~~(A) test year;~~

~~(B) year preceding the test year; and~~

~~(C) year following the test year;~~

~~as available. In lieu of hard copies, the utility may provide a listing of the reports filed, entity filing name, and web address where the reports may be viewed.~~

~~(5) The results of the latest FERC staff audit of the utility for compliance with the FERC Uniform System of Accounts.~~

~~(6) The utility's operating and construction budgets for the following, which shall be provided by expense or capital account and subaccount, respectively.~~

~~(A) The test year .~~

~~(B) The year following the test year.~~

~~(7) A statement of the budgeting assumptions included in the budgets listed in subdivision (63).~~

~~(8) For an electric utility, the current system interconnection or operating agreement governing system power operations between affiliates.~~

**(5) The minutes of the board of director's meetings held during the historical test period or base period**

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-7; filed Oct 28, 1998, 3:38 p.m.: 22 IR 722; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-8 Work papers and data; revenues, expenses, and taxes

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

**Sec. 8<sup>[KP9]</sup>. (a) An electing utility shall submit the following information consistent with the commission's guidelines in a general administrative order:**

**(1) Operating income statements as follows:**

~~(A) An unadjusted income statement for the test year.~~

~~(B) An income statement for the test year under the utility's present rates after adjustments for ratemaking purposes to the following:~~

~~(i) Revenues.~~

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~~(ii) Expenses.~~

~~(iii) Taxes.~~

~~(C) An income statement for the test year under the rates being proposed by the electing utility with expenses summarized by the following classifications:~~

~~(i) Operating expenses.~~

~~(ii) Depreciation.~~

~~(iii) Taxes other than income taxes.~~

~~(iv) Operating income before income taxes.~~

~~(v) Current federal income taxes.~~

~~(vi) Current state income taxes.~~

~~(vii) Deferred federal income taxes.~~

~~(viii) Deferred state income taxes.~~

~~(ix) Income tax credits.~~

~~(x) Other charges and credits.~~

~~(xi) Net utility operating income.~~

~~(2) A compilation of all supporting working papers for sorted by each pro forma adjustment listed in subdivision ~~(1)~~5(3)(C).~~

~~(2) The first work paper for each adjustment shall include, but not be limited to, including the following:~~

~~(A) Actual Test period test year revenues or expenses.~~

~~(B) Adjustments to test year test period actual revenues or expenses.~~

~~(C) A description of summary that generally describes each adjustment methodology developed from the historical test period ~~or base period~~, including, but not limited to, changes in price and in activity levels, separately detailed by elements of cost. All assumptions of changes in price inputs because of inflation or other factors or changes in activity levels due to modified work practices or other reasons should be separately developed.~~

~~(3) If not already provided under subdivision (2), the following monthly information by rate class for the historical test year period or base period:~~

~~(A) Operating revenues.~~

~~(B) Sales or deliveries.~~

~~(C) Number of customers.~~

~~(D) Unbilled revenues.~~

~~(4) If not already provided under subdivision (2), pro forma:~~

~~(A) revenues;~~

~~(B) sales or deliveries; and~~

~~(C) numbers of customers;~~

~~for the test year, including detailed calculations supporting adjustments, if any, for annualization.~~

~~(5) Pro forma Revenue adjustments and support therefor relating to the proposed change in any nonrecurring charge, including, but not limited to, the following, as applicable:~~

~~(A) Insufficient funds check charge.~~

~~(B) Reconnect charge.~~

~~(C) Disconnect charge.~~

~~(D) Records charge.~~

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- (E) Collection charge.
  - (F) Meter testing charge.
  - (G) Meter reading charge.
  - (H) Meter tampering charge.
  - (I) Connection or tap fee.
- (6) The utility's written policies and procedures, if any, related to the write-off of any customer accounts as uncollectible.
- (7) ~~The utility's actual operating expenses by account and subaccount for the test year.~~
- (8) If not already provided under subdivision (2), a schedule detailing purchases for resale of gas, electricity, and water, including costs and volumes purchased during the historical test or base period and estimated to be purchased for the test year period. Any purchase for interdepartmental sales or internal use shall be identified.**
- (8) Contracts regarding the following:**
- (A) Gas supply.**
  - (B) Gas storage.**
  - (C) Purchased electric, water, sewage treatment, and coal.**
- (9) **If not already provided under subdivision (2), the number of employees by month for the historical test-year period or base period categorized by the following:**
- (A) Bargaining unit.
  - (B) Exempt status.
  - (C) Nonexempt status.
- (10) **If not already provided under subdivision (2), actual payroll dollars charged for the historical test-year period or base period to accounts for the following:**
- (A) Construction.
  - (B) Operation.
  - (C) Maintenance.
  - (D) Other.
- (11) **If not already provided under subdivision (2), the following information by employee category identified in subdivision (9) for each payroll increase during from the historical test period or base period through the test period:**
- (A) The date.
  - (B) The percentage increase.
- Any proposed changes to, additions, or deletions of historical test period or base period compensation programs should be explained in detail with the proposed effective date identified. Any assumptions or forecasted data shall be explained in detail.**
- (12) A description of the utility's other employee compensation programs paid or granted by the utility during the **historical test-year period or base period**, including, but not limited to, the following:
- (A) Performance bonuses.
  - (B) Incentive payments.
  - (C) Stock and stock options.
- (13) Regarding benefits provided by the utility to employees **in the historical test period or base period**, the following:
- (A) A list of the categories of benefits.

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- (B) The associated cost of each category.
  - (C) The amount charged to operation and maintenance expense during the test year with respect to each category.
  - (D) The amount of payroll benefits capitalized during the test year with respect to each category.
- (14) The utility's pension expense for the **historical test-year period or base period** and an identification of any unfunded amounts.
- (15) The latest pension actuarial study used by the utility for determining pension accrual.
- (16) The latest actuarial study for other postretirement employee benefits.
- (17) Schedules of net charges by category or account for each affiliated company for services rendered during the **historical test-year period or base period, as well as pro forma adjustments**, including the following:
- (A) An explanation of the nature of services provided.
  - (B) An explanation of the basis or pricing methodology for charges.
  - (C) If charges are allocated, for each type of charge allocated, the following:
    - (i) A detailed explanation of the allocation methodology used.
    - (ii) The specific allocation factors used.
  - (D) Calculations and source documents for any affiliated transaction, including, but not limited to, the following:**
    - (i) Parent company allocations.**
    - (ii) Direct charges.**
- (18) The monthly amounts of injury and damage for the **historical test-year period or base period**, including the following:
- (A) Claims paid by the utility.
  - (B) Expense accrued.
- (19) If applicable, **historical test-year period or base period** data applicable to each DSM program of the utility, including the following:
- (A) A description of the DSM program conducted.
  - (B) Costs related to the program.
  - (C) The accounting treatment of the costs.
  - (D) Reference to the applicable commission orders, if any, regarding each DSM program.
- (20) **If not already provided under subdivision (2)**, expenditures incurred by the utility during the **historical test-year period or base period** and amounting to more than ten thousand dollars (\$10,000) to an individual payee for:
- (A) outside services;
  - (B) consulting services; or
  - (C) legal services.
- (21) **If not already provided under subdivision (2)**, a schedule of all charitable and civic contributions recorded to utility operations during the **historical test-year period or base period**.
- (22) **If not already provided under subdivision (2)**, a schedule of all research and development expenditures incurred during the **historical test-year period or base period** and recorded to utility operations.
- (23) A schedule of:
- (A) trade;



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- (B) social; and
  - (C) service;
- organization memberships paid during the **historical test-year period or base period** and recorded to utility operations.
- (24) A schedule of estimated rate case expenses, including supporting detail, for the following:
- (A) Outside services to be rendered.
  - (B) The expected costs of those services.
- (25) **If not already provided under subdivision (2)**, regarding advertising recorded to utility operations during the **historical test-year period or base period**, the following:
- (A) A schedule of expenditures by the utility.
  - (B) Representative samples of the advertising by major media category, including, but not limited to, the following:
    - (i) Television.
    - (ii) Radio.
    - (iii) Newspaper.
    - (iv) Internet.**
- (26) The schedule required by subdivision (25) shall identify expenditures by the following subject matters:
- (A) Public health and safety.
  - (B) Conservation.
  - (C) An explanation of rates, billing practices, and other administrative matters.
  - (D) Other advertising programs.
- (27) A description of the utility's methodology for capitalizing construction overheads during the **historical test-year period or base period**.
- (28) A description of the allocation methodology of multiutility common expenses that are allocated to the utility in the rate proceeding covered by this rule.
- (29) A schedule of amounts of taxes other than income taxes recorded to utility operations during the **historical test-year period or base period** for the following categories:
- (A) Social Security.
  - (B) Unemployment.
  - (C) Public utility fee.
  - (D) Property.
  - (E) Utility receipts tax.
  - (F) Other revenue related.
  - (G) Other.
- (30) A schedule of book value and taxing authority assessed value for the determination of real and personal property tax for the following:
- (A) The **historical test-year period or base period**.
  - (B) To the extent reasonably available, the latest information subsequent to the **historical test-year period or base period**.
- ~~(31) A schedule of the following:~~
- ~~(A) Deferred tax balances of the utility at the:~~
    - ~~(i) beginning; and~~

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- (ii) end;  
of the test year.
  - (B) Net provisions and paybacks during the test year.
  - ~~(32) Computations showing the deferred income taxes of the utility derived by using accelerated tax depreciation with separate computations provided for the following:
    - (A) State income taxes.
    - (B) Federal income taxes.~~
  - ~~(33) A reconciliation of any difference between:
    - (A) the deferred tax balance, as shown as:
      - (i) a reduction to rate base; or
      - (ii) cost free capital; and
    - (B) the deferred tax balance of the utility as shown on the balance sheet.~~
  - ~~(34) A schedule showing the breakdown of accumulated investment tax credits of the utility, including a description of the methodology used to write off the unamortized balances.~~
  - ~~(35) Supporting working papers for the development of the state and federal composite income tax rate used by the utility during the test year to defer income tax expense.~~
  - ~~(36) The calculation of the interest deduction used by the utility to compute income taxes.~~
  - ~~(b) In addition to the information listed in subsection (a), an electric utility shall submit the following information related to electric generating facility maintenance by station:
    - (1) Actual and budgeted maintenance costs during the test year.
    - (2) Budgeted maintenance schedule for the test year and any future period or periods as available.~~
- (Indiana Utility Regulatory Commission; 170 IAC 1-5-8; filed Oct 28, 1998, 3:38 p.m.: 22 IR 723; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-9 Working papers and data; rate base and general information

Authority: IC 8-1-1-3

Affected: IC 8-1-2-6.6; IC 8-1-2-42<sup>[HBE10]</sup>

~~Sec. 9. (a) An electing utility shall submit the following information:~~

- ~~(1) A summary schedule showing the utility's proposed rate base. The schedule shall show the following:
  - (A) Beginning balances per the utility's books.
  - (B) Proposed pro forma adjustments.~~
- ~~(2) The following data for each regulatory asset for which the utility seeks rate base treatment:
  - (A) Beginning test year balance.
  - (B) End of test year balance.
  - (C) Proposed balance to be included in rates.
  - (D) Where applicable, any:
    - (i) commission order;
    - (ii) accounting pronouncement; or
    - (iii) other authorization;establishing the asset.~~
- ~~(3) A schedule showing the fair value of the utility's proposed rate base.~~

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~~(b) If a utility proposes to add investment in qualified pollution control properties as defined in IC 8-1-2-6.6 to the value of its electric property, the utility shall also submit a filing that complies with the requirements of 170 IAC 4-6. (Indiana Utility Regulatory Commission; 170 IAC 1-5-9; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)~~

170 IAC 1-5-10 Work papers and data; utility plant in service

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 10. An electing utility shall submit the following information:

~~(1) Any valuation study performed by or for the utility, including all assumptions used in that study, that serves as the basis for the utility's proposed fair value of its utility plant in service, including any supporting working papers.~~

~~(2) A schedule showing end of **historical test-year period or base period** balances for the following:~~

~~(A) A utility's plant in service **by subaccount.**~~

~~(B) Accumulated depreciation by subaccount.~~

**If applicable, the cause number and order date of the commission's rate order authorizing the utility's current depreciation rates and the cause number approving the last depreciation study.**

~~(3) The utility's construction budget for the following:~~

~~(A) The **historical test-year period or base period.**~~

~~(B) As available, the period that ends with the plant cutoff date used to determine the plant in service rate base proposed by the utility **by phase.**~~

~~(4) An annual summary by subaccount of actual net plant additions to a utility's plant in service used to determine the plant in service rate base proposed by the utility, showing:~~

~~(A) plant additions;~~

~~(B) retirements; and~~

~~(C) other changes to plant in service;~~

~~for the test year and, as available, for the period subsequent to the test year ending with the plant cutoff date.~~

~~(5) a schedule of pro forma utility additions subsequent to the test year ending with the proposed plant cutoff date, including the following:~~

~~(A) Estimated in service date or dates.~~

~~(B) Actual costs per books at the end of the test year.~~

~~(C) Estimated cost of utility additions based on costs as defined by the applicable NARUC or FERC Uniform System of Accounts.~~

~~(D) Pro forma retirements, cost to retire, or net proceeds received from the sale of property related to the proposed addition to rate base.~~

~~(E) For those utility additions that have received CWIP ratemaking treatment, the utility shall show AFUDC as a separate component of cost and include an explanation of the allocation of AFUDC to retail customers receiving service from the utility in Indiana.~~

~~(3) A narrative statement of the criteria used to select projects included in the utility's proposed pro forma~~

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additions to the end of **historical test-year period or base period** plant in service.

(4) A narrative statement of all policies and procedures used to account for the capitalization of AFUDC.

(5) A listing of cause numbers of all commission orders that precertify projects added, **or to be added**, to the end of test ~~year~~**period** plant in service.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-10; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-11 Work papers and data; depreciation

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 11. ~~(a) An electing utility shall submit the following information:~~

~~(1) If applicable, the cause number and order date of the commission's rate order authorizing the utility's current depreciation rates and the cause number approving the last depreciation study.~~

~~(2) A description of each adjustment proposed by the utility to its book accumulated provision for depreciation and depreciation expense for the test year.~~

(b) If ~~a~~**an electing** utility is seeking a change in its depreciation accrual rates, the utility shall also submit the following information:

(1) The depreciation study performed by or for the utility that serves as the basis for the requested change in depreciation accrual rates.

(2) A copy of the dismantlement or demolition studies performed by or for the utility.

(3) Supporting working papers for the documents required in subdivisions (1) and (2).

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-11; filed Oct 28, 1998, 3:38 p.m.: 22 IR 725; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-12 Work papers and data; working capital

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 12. An electing utility shall submit the following information:

(1) If the utility is requesting an allowance for cash working capital, a copy of all studies, including working papers, supporting the request.

(2) ~~For an electric utility, the following:~~

~~(A) A complete description of the fuel inventory level policies used for planning purposes by the utility.~~

~~(B) Copies of all analyses completed within the last three (3) years by or for the utility establishing the optimal fuel inventory level for each generating station.~~

~~(C) When determining the pro forma fuel inventory level to be used for regulatory purposes based on a daily burn concept, for each generating unit or plant, or both, the following:~~

~~(i) Tons of fuel consumed for the test year or applicable adjusted period.~~

~~(ii) The daily burn in:~~

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- ~~(AA) tons;~~
- ~~(BB) gallons; or~~
- ~~(CC) cubic feet.~~

- ~~(iii) The pro forma optimal number of days supply required for each plant or unit.~~
- ~~(iv) The pro forma inventory of tons or gallons burned by the generating unit or plant.~~
- ~~(v) The fuel cost per ton or gallon.~~
- ~~(vi) The per books fuel inventory.~~

~~(D) Any request for an adjustment to the utility's proposed fuel inventory level intended to meet normal operations must include the following:~~

- ~~(i) A narrative discussion of the factors considered in determining that an adjustment is warranted.~~
- ~~(ii) A detailed exhibit demonstrating the development of the proposed adjustment.~~

~~(3) For a gas utility, the following:~~

~~(A) The leased and contract storage balances at the beginning of the first month and end of each month of the test year with the average of thirteen (13) monthly balances shown separately. If any of the balances are not representative of the utility's current operating plan, the utility shall include an explanation of the relevant circumstances.~~

~~(B) A complete description of the gas storage and supply policies used for planning purposes by the utility.~~

~~(C) Copies of all analyses conducted by or for the utility establishing the optimal storage and supply level for the utility's system.~~

~~(4) The materials and supplies balances at the beginning of the first month and end of each month of the **historical test year period or base period** with the average of thirteen (13) monthly balances shown separately. If any of the balances are not representative of the utility's current operating plan, the utility shall include an explanation of the relevant circumstances.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-12; filed Oct 28, 1998, 3:38 p.m.: 22 IR 726; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

**170 IAC 1-5-12.1 Work papers and data; other**

**Authority: IC 8-1-1-3**

**Affected: IC 8-1-2-42<sup>[HBE11]</sup>**

**Sec. 12.1. An electing utility shall provide reasonable access to the following information upon the written request of the presiding officer, OUCC, or any party to the proceeding:**

**(1) Monthly unaudited financial reports for the utility for the historical test period or base period and for each month subsequent to the historical test period or base period.**

**(2) Internal audit reports prepared during the historical test period or base period.**

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-12.1*

**170 IAC 1-5-12.2 Additional accounting and cutoff guidelines for investor-owned utilities**

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7<sup>[HBE12]</sup>

Sec. 12.2. (a) An electing investor-owned utility's rate base cutoff may be updated to the extent the cost of plant is not offset by:

- (1) growth in the depreciation reserve;
- (2) net contributions in aid of construction;
- (3) net customer advances; or
- (4) any combination of clauses (1) through (3);

to the plant cutoff date set by the presiding officer under section 2.1(h)(2)(B).

(b) For a historical test period or hybrid test period:

(1) the general rate base cutoff for all projects other than major projects placed in service used and useful shall be the end of the test period ,or such other date requested by the utility and approved by the presiding officer under section 2.1(h)(2)(B).

(2) an electing utility's rate base information included in its case-in-chief for major projects placed in service, used and useful may be updated for a historical test period up to ~~within~~<sup>[KP13]</sup> ten (10) business days prior to~~of~~ the evidentiary hearing so long as the following tests are met:

(A) the major project is specifically identified in the utility's petition for a rate change and includes a complete description of the project. A complete description of the project includes, among other things, the scope and location of the project.

(B) an estimate of the investment to be made by the utility in a major project is included in the utility's case-in-chief.

(C) the amount included in the utility's rate base with respect to the major project does not exceed the rate base amount relied on in Section 4(b) to yield an estimated total dollar amount of the rate increase being requested.

(D) a monthly investment update is filed with the commission and served on all parties following the filing of a utility's case-in-chief.

(c) For a forward-looking test period:

(1) an electing utility's cutoff for projects for phase (1) one shall be projects certified placed in service used and useful by the last day of the linking period. ~~sixty (60) days before the evidentiary hearing.~~

(2) an electing utility's cutoff for remaining project(s) placed in service used and useful shall be the end of the test period or such other date requested by the utility and approved by the presiding officer under section 2.1(h)(2)(B) and can be factored into the utility's proposed phased rate schedules so long as the following tests are met:

(A) proposed major project(s) were specifically identified in the utility's case-in-chief, includes a complete description of the project, an estimate of the investment to be made by the utility and life cycle cost-benefit analysis for projects subject to IC 13-18-26-3. A complete description of the project includes, among other things, the scope and location of the project.

(B) the amount to be included in the utility's proposed phased revenue requirement(s) with respect to the remaining project(s) do not exceed the rate base amount relied on in Section 4(b) to yield an estimated total dollar amount of the rate increase being requested.

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(C) remaining projects not used and useful within sixty (60) days of the evidentiary hearing shall be certified used and useful through a compliance filing consistent with the utility's phased rate schedules approved by commission order.

(D) a monthly investment update is filed with the commission and served on all parties following the filing of a utility's case-in-chief.

(d) For a historical or hybrid test period, an electing utility's capital structure and cost of capital may be updated based on the latest information available up to ~~f~~within <sup>[KP14]</sup> fifteen (15) business days prior to the evidentiary hearing as part of the electing utility's rebuttal filing. For a forward-looking test period, an electing utility's capital structure and cost of capital may be updated based on forecasted capital structure and cost of capital, tried up to reflect actual cost of debt and capital structure as of the date(s) of the rate base cutoff date(s).

(e) An electing utility:

(1) shall file a certified schedule of utility plant in service by subaccount reflecting the beginning balance, adjustments, and ending balance ~~ten (10) business days~~ prior to or contemporaneous with the electing utility's request for approval of its commission approved phased rates.

(A) The OUCC and any other party will have sixty (60) days from the date of certification to state any objections.

(B) If objections cannot be resolved informally, a hearing will be held to determine the utility's actual net plant in service.

(C) Rates will be tried up retroactively to the date that the utility's filed its certification of utility plant in service. ~~rates became effective.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-12.2*

**170 IAC 1-5-12.3 Additional accounting rate schedules, work papers and data for investor-owned utilities**

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

Sec. 12.3. An investor-owned electing utility shall include the following additional accounting rate schedules:

(1) A summary schedule showing the utility's proposed jurisdictional rate base as:

(A) the beginning balances as set forth in the utility's operating financial statements for the period selected in (3)(1)(A); and

(B) adjusted for ratemaking purposes as applicable by proposed phased rates.

(2) An annual summary by subaccount of actual net plant additions to a utility's plant in service, showing:

(A) plant additions;

(B) retirements; and

(C) other changes to plant in service;

for the historical test period or base period and, as available, for the period subsequent to the historical test period or base period ending with the plant cutoff date for phase one (1) rates.

(3) A description of each adjustment proposed by the utility to its book accumulated provision for depreciation by sub-account shown in (10)(1)(B) and depreciation expense for the base or historical period.

(4) For historical test periods or hybrid test periods, a schedule of pro forma utility additions subsequent to the historical test period or base period, if applicable, ending with the proposed major plant cutoff date, including the following:

- (A) Estimated in service date or dates.
- (B) Actual costs per books at the end of the historical test period or base period.
- (C) Estimated cost of utility additions based on costs as defined by the applicable NARUC or FERC Uniform System of Accounts.
- (D) Pro forma retirements, cost to retire, or net proceeds received from the sale of property related to the proposed addition to utility plant in service.
- (E) Pro forma adjustment to accumulated depreciation for each plant addition, retirement or other proposed change to utility plant in service.
- (F) For those utility additions that have received CWIP ratemaking treatment, the utility shall show AFUDC as a separate component of cost and include an explanation of the allocation of AFUDC to retail customers receiving service from the utility in Indiana.

(5) For forward-looking test period, a schedule by phase of utility additions, retirements, and other changes to plant in service by subaccount subsequent to the previous phase and ending with the end of the proposed test period with the level of detail as provided in subsection 3.

(6) The following data for each regulatory asset for which the utility seeks rate base treatment:

- (A) Beginning historical test period or base period balance.
- (B) End of historical test period or base period balance.
- (C) Proposed balance to be included in rates.
- (D) Where applicable, any:
  - (i) commission order;
  - (ii) accounting pronouncement; or
  - (iii) other authorization;

establishing the asset.

(7) A schedule showing the fair value of the utility's proposed rate base, unless the utility believes that the original cost of its proposed rate base is consistent with its fair value.

- (A) Any valuation study performed by or for the utility, including all assumptions used in that study, that serves as the basis for the utility's proposed fair value of its rate base, including any supporting work papers.
- (B) If a utility proposes to add investment in qualified pollution control properties as defined in IC 8-1-2-6.6 to the value of its electric property, the utility shall also submit a filing that complies with the requirements of 170 IAC 4-6.

(8) A separate schedule for rate base information shall list at a minimum each major project added from the selected period in (3)(1)(A) by account number with an asset description, cost of materials, labor costs, non-construction costs, total costs, task order number and in-service date by phase;

(9) Capital structure and weighted average cost of capital as of the historical test period or base period, including the following information:

- (A) Common equity.
- (B) Long-term debt, including that maturing within one (1) year.
- (C) Other debt, with specificity.
- (D) Preferred or preference stock.



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(E) Customer deposits.

(F) Sources of cost free capital, including the following:

(i) Pre-1971 investment tax credit.

(ii) Deferred taxes for ratemaking.

(iii) FAS 106 nonexternally funded liabilities.

(G) Post-1970 investment tax credit and other components as appropriate.

(10) Effective income tax rate for the utility for each proposed phased rate change.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-6*

**170 IAC 1-5-12.4 Additional work papers and data; revenues, expenses, and taxes for investor-owned utilities**

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

**Sec. 12.4. In addition, for an electing investor-owned utility, the following:**

(1) Deferred tax balances of the utility at the:

(A) beginning; and

(B) end;

of the historical test period or base period.

(B) Net provisions and paybacks during the historical test period or base period.

(2) Computations showing the deferred income taxes of the utility derived by using accelerated tax depreciation with separate computations provided for the following:

(A) State income taxes.

(B) Federal income taxes.

(3) A reconciliation of any difference between:

(A) the deferred tax balance, as shown as:

(i) a reduction to rate base; or

(ii) cost-free capital; and

(B) the deferred tax balance of the utility as shown on the balance sheet.

(4) A schedule showing the breakdown of accumulated investment tax credits of the utility, including a description of the methodology used to write off the unamortized balances.

(5) Supporting work papers for the development of the state and federal composite income tax rate used by the utility during the historical test period or base period to defer income tax expense.

(6) The calculation of the interest deduction used by the utility to compute income taxes.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-12.4*

**170 IAC 1-5-13 Additional investor-owned utility work papers and data; rate of return and capital structure**

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7

**Sec. 13. (a) An investor-owned electing utility shall submit the following information:**

(1) Capitalization and capitalization ratios at the end of the **historical test yearperiod or base period** and at the end of the year beginning twelve (12) months prior to the **historical test year, respectivelyperiod**

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**or base period**, including the following information:

- (A) Year-end interest coverage ratios for the **historical test yearperiod or base period** and the year ended twelve (12) months prior to the end of the **historical test yearperiod or base period** and a pro forma interest coverage under the rates proposed by the utility.
  - (B) Year-end preferred stock dividend coverage ratios for the **historical test yearperiod or base period** and the year ended twelve (12) months prior to the end of the **historical test yearperiod or base period**.
  - (C) The supporting calculations for the information described in clauses (A) and (B).
- (2) The following financial data relating to the utility as of the end of the most recent five (5) fiscal years:
- (A) Annual price earnings ratio.
  - (B) Earnings-book value ratio on a per share basis, using average book value.
  - (C) Annual dividend yield.
  - (D) Annual earnings per share in dollars.
  - (E) Annual dividends per share in dollars.
  - (F) A book value per share yearly.
  - (G) Average annual market price per share calculated using monthly high and low share market prices.
  - (H) Pretax interest coverage ratio.
  - (I) Posttax interest coverage ratio.
  - (J) Market price-book value ratio average.
  - (K) The supporting calculations for the information described in this subdivision.
- (3) ~~The utility's capital structure and weighted average cost of capital as of the test year end, including the following information:~~
- ~~(A) Common equity.~~
  - ~~(B) Long term debt, including that maturing within one (1) year.~~
  - ~~(C) Other debt, with specificity.~~
  - ~~(D) Preferred or preference stock.~~
  - ~~(E) Customer deposits.~~
  - ~~(F) Sources of cost free capital, including the following:~~
    - ~~(i) Pre 1971 investment tax credit.~~
    - ~~(ii) Deferred taxes for ratemaking.~~
    - ~~(iii) FAS 106 nonexternally funded liabilities.~~
  - ~~(G) Post 1970 investment tax credit and other components as appropriate.~~
- (4) If an electing utility is asking for special treatment because of the provisions of any of the following documents of the utility or its parent company, or both, then copies of the document or documents with the affecting provision or provisions must also be submitted:
- (A) Articles of incorporation or a similar document.
  - (B) Indentures.
  - (C) Other loan documents.
  - (D) Other documents that describe the following:
    - (i) Coverage requirements.
    - (ii) Limits on proportions of types of capital outstanding.
    - (iii) Restrictions on dividend payouts.

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- (4) A schedule of preferred stock outstanding by series, including current maturities, for the end of the **historical test yearperiod or base period** and the latest date reasonably available.
- (5) A schedule of long-term debt outstanding by series, including current maturities, for the end of the **historical test yearperiod or base period** and the latest date reasonably available.
- (6) A schedule of the following information for the utility as of the end of the **historical test yearperiod or base period** and as of the latest date reasonably available prior to the postfiling date, respectively:
- (A) A computation of the embedded cost rate of long-term debt, including the amount maturing within twelve (12) months.
  - (B) Computation of the embedded cost rates of other debt.
  - (C) Computation of the embedded cost rates of preferred or preference stock, including amounts maturing within twelve (12) months.
- (7) Schedules required by this subsection should contain all relevant information, including, but not limited to, the following:
- (A) The date of issue.
  - (B) The maturity date.
  - (C) The dollar amount.
  - (D) The coupon or dividend rate.
  - (E) The net proceeds, including discounts and premiums.
  - (F) The annual interest or dividend paid and balance of principal.
  - (G) The calculations in this section.
- (8) The following information regarding the utility's plans regarding debt, common stock, and preferred stock during the year following the **historical test yearperiod or base period**:
- (A) Issues that are to be retired or refinanced.
  - (B) If a refinancing is planned, the following:
    - (i) The manner in which the refinancing will proceed, that is, sinking fund or refinancing.
    - (ii) The source of the capital to be used to implement the refinancing.
    - (iii) The estimated cost rate of new capital, the estimated overall cost of each refinancing operation, and any cost-benefit analyses performed relating to each refinancing.
- (9) All relevant reports in the utility's possession by rating agencies on the utility and its parent company for the **historical test yearperiod or base period**, and thereafter up to the date of the ~~final~~**evidentiary** hearing. The reports should be based on the debt:
- (A) used in calculations in the ~~electing~~ utility's filing; or
  - (B) of a parent company or proxy company whose debt is rated.
- (10) Average monthly balance of short-term debt for the **historical test yearperiod or base period** and the most recently available twelve (12) month period and the utility's current cost for short-term debt.
- (b) With respect to the electing utility's proposed cost of equity and proposed fair rate of return, ~~an~~**the** electing utility shall provide the following:
- (1) If ~~an~~**the** electing utility used a risk premium model to establish its cost of equity, all documents the ~~electing~~ utility used to estimate the risk premium.
  - (2) If ~~an~~**the** electing utility used any other cost of equity models, all documents used by the utility to derive its estimate.
  - (3) If ~~an~~**the** electing utility used a comparable earnings model and the proxy group contains more than twenty (20) companies, an electronic copy of the analysis used by the utility in whatever format or program

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was used to derive the electing utility's estimated cost of equity or fair rate of return.

(c) To the extent the electing utility is prohibited from producing copies of the documentation listed in subsection (b)(1) through (b)(3) due to the documentation being licensed or proprietary material by agreement or by copyright law, the electing utility shall provide the following:

(1) A list of which documents may not be copied and the reasons therefor.

(2) Access to the documents listed in subdivision (1) to all parties to the proceeding under this rule at a mutually convenient time and place.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-13; filed Oct 28, 1998, 3:38 p.m.: 22 IR 726; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-14 Working papers and data; other

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42[HBE15]

~~Sec. 14. An electing utility shall provide reasonable access to the following information upon the written request of the presiding officer, OUCC, or any party to the proceeding:~~

~~(1) Monthly unaudited financial reports for the utility for the test year and for each month subsequent to the test year through the date of the final hearing in the proceeding.~~

~~(2) The utility's latest FERC rate case filing, if any, and latest rate order issued by the FERC, if any, regarding wholesale or interstate rate changes.~~

~~(3) The minutes of the board of director's meetings held during the test year and for the year following the test year.~~

~~(4) Internal audit reports prepared during the test year.~~

~~(5) Contracts regarding the following:~~

~~(A) Gas supply.~~

~~(B) Gas storage—C) Purchased electric, water, and coal.~~

~~(D) Transportation and rail contracts.~~

~~(6) Accounting information documenting monthly charges applicable to the proposed post test year utility additions and related retirement projects.~~

~~(7) Calculations and source documents for any affiliated transaction, including, but not limited to, the following:~~

~~(A) Parent company allocations.~~

~~(B) Direct charges.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-14; filed Oct 28, 1998, 3:38 p.m.: 22 IR 727; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-14.1 Additional work papers and data; general information for investor-owned utilities

Authority: IC 8-1-1-3

**Affected: IC 8-1-2-42**<sup>[HBE16]</sup>

**Sec. 14.1. For an electing investor-owned utility:**

(1) All annual and quarterly reports to shareowners of the utility and its ultimate parent corporation, if any, or, if public information, the web address where the reports can be viewed for the:

- (A) last two (2) years, which may include the base period or test period; and
- (B) the year subsequent to the test period, as available, through the date of the evidentiary hearing.

(2) The utility may provide a listing of the reports filed, entity filing name, and web address where the reports may be viewed.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-14.1)*

**170 IAC 1-5-14.2 Additional accounting rate schedules and work papers, municipally-owned, not-for-profit, and cooperatively-owned utilities**

**Authority: IC 8-1-1-3**

**Affected: IC 8-1-2-42.7**

**Sec. 14.2. (a) For an electing municipally-owned, not-for-profit, or cooperatively-owned utility the following additional accounting rate schedules:**

**(1) Debt service**

(A) A schedule of long-term debt outstanding by series, including current maturities, for the end of the historical test period or base period and the latest date reasonably available.

(B) Schedules required by this subsection should contain all relevant information, including, but not limited to, the following:

- (i) The date of issue.
- (ii) The maturity date.
- (iii) The dollar amount.
- (iv) The coupon or dividend rate.
- (v) The net proceeds, including discounts and premiums.
- (vi) The annual interest or dividend paid and balance of principal.

(2) Debt service reserve for each outstanding bond based on the terms of the bonds less amount of debt service reserve already funded.

(3) If included in the revenue requirement calculations, extensions and replacements based upon a capital improvement plan:

(A) A complete description for each major project of the capital improvement plan that makes up the capital program portion of its revenue requirement, whether funded through rate revenue or debt, of the capital improvement plan shall be included in the utility's case-in-chief. A complete description of each major project shall include:

- (i) a brief description of the project~~the scope,~~
- (ii) general location or proposed location of the project,
- (iii) estimated total project cost estimate at completion (broken down between construction cost and total non-construction cost (one value)), which may be provided

- ~~(iv) cost or estimated costs of labor,~~
- ~~(v) non-construction costs,~~
- ~~(vi) total project cost or estimated cost,~~
- ~~(vii) life cycle cost-benefit analysis, if available, or explanation why the project is needed at this time,~~
- ~~(viii) task order or project number, and~~
- ~~(ix) estimated completion proposed in-service date:~~

~~by proposed phase.~~

~~Any contingency to the estimated cost shall be applied to the total cost of construction as a uniform percentage and not be rolled into individual line-item costs,~~

~~(B) the amount to be funded by revenues and the amount to be funded by proposed debt shall also be identified by proposed phase phase of the project cost included in the annual revenue requirement.~~

~~(C) phase the requirements set forth above do not apply to categories of similar projects that are repetitive in nature even though they might collectively exceed one percent (1%) of the electing utility's plant in service; nor do the foregoing requirements preclude a municipally-owned, not-for-profit, or cooperatively-owned utility from basing their extensions and replacements revenue requirement on historical test period data adjusted for fixed, known, and measurable changes and appropriate normalizations and annualizations impact on depreciation expense shall also be identified by proposed phase.~~

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-14.2)*

### 170 IAC 1-5-14.3 Additional requirements for energy utilities

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42.7 <sup>[HBE17]</sup>

Sec. 14.3. (a) For an electric utility, provide the following:

- (1) the current system interconnection or operating agreement governing system power operations between affiliates.
- (2) In addition to the information listed in sections 1-5-9(a) and (b), the following information related to electric generating facility maintenance by station:
  - (A) Actual and budgeted maintenance costs during the historical test period or base period.
  - (B) Budgeted maintenance schedule for the historical test period or base period and any future period or periods as available.
- (3) A complete description of the fuel inventory level policies used for planning purposes by the utility.
- (4) Copies of all analyses completed within the last three (3) years by or for the utility establishing the optimal fuel inventory level for each generating station.
- (5) When determining the pro forma fuel inventory level to be used for regulatory purposes based on a daily burn concept, for each generating unit or plant, or both, the following:
  - (A) Tons of fuel consumed for the test year or applicable adjusted period.
  - (B) The daily burn in:

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- (i) tons;
- (ii) gallons; or
- (iii) cubic feet.

(C) The pro forma optimal number of days supply required for each plant or unit.

(D) The pro forma inventory of tons or gallons burned by the generating unit or plant.

(E) The fuel cost per ton or gallon.

(F) The per books fuel inventory.

(6) Any request for an adjustment to the utility's proposed fuel inventory level intended to meet normal operations must include the following:

(A) A narrative discussion of the factors considered in determining that an adjustment is warranted.

(B) A detailed exhibit demonstrating the development of the proposed adjustment.

(b) For a gas utility, the following:

(A) The leased and contract storage balances at the beginning of the first month and end of each month of the test year with the average of thirteen (13) monthly balances shown separately. If any of the balances are not representative of the utility's current operating plan, the utility shall include an explanation of the relevant circumstances.

(B) A complete description of the gas storage and supply policies used for planning purposes by the utility.

(C) Copies of all analyses conducted by or for the utility establishing the optimal storage and supply level for the utility's system.

(c) The utility's latest FERC rate case filing, if any, and latest rate order issued by the FERC, if any, regarding wholesale or interstate rate changes.

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-14.3)*

170 IAC 1-5-15 Work papers; cost of service study; determination of revenue requirements by customer class

Authority: IC 8-1-1-3

Affected: IC 5-14-3-4; IC 8-1-2-29; IC 8-1-2-42.7

Sec. 15. (a) An electing utility shall submit a jurisdictional separation study, if applicable, and a class cost of service study to the commission, OUCC, and any party to the proceeding.

(b) For an **investor-owned** electing utility, the class cost of service study shall include the following information:

(1) Allocation of rate base by rate class.

(2) Pro forma sales revenues at present rates by rate class.

(3) Allocation of other operating revenues (or miscellaneous revenue or other income) by rate class.

(4) Allocation of pro forma operating expenses by:

(A) category or function; and

(B) rate class.

(5) Rate of return by rate class at present rates.

(6) Revenues at equal rates of return by rate class at present rates.

(7) Subsidy or excess at present rates by rate class.

(8) Revenues at equal rates of return by rate class at proposed rates.

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(9) The proposed dollar and percent subsidy or excess reduction by rate class.

(10) Revenues at proposed rates by rate class.

(c) For an electing utility that is a water utility, the class cost of service study shall follow the guidelines established in the American Water Works Association M-1 Manual, Fifth Edition[HBE18].

**(d) For an electing utility that is a wastewater utility, the class cost of service study shall follow the guideline established in the Water Environment Federation Manual of Practice No. 27.[HBE19]**

(e) The requirements of this section shall not apply to

~~(1) an electing utility that is described in IC 8-1-2-61.5; or~~

~~(2) any electing utility that is seeking an equal percentage change to its basic rates and charges for all customer classes.~~

~~(ef) Information submitted under this section shall:~~

~~(1) be provided to the commission electronically or through any other medium agreed to by the commission; and~~

~~(2) include all formulas used in completing the jurisdictional study and the class cost of service study, which shall be confidential and protected from disclosure to the public under IC 5-14-3-4 and IC 8-1-2-29.~~

**(fg) If impossible or impractical for an electing utility to provide information in the form described in subsection ~~(e)~~(b), (c), or (d), the electing utility shall make available to the commission during normal business hours, on the electing utility's premises, a computer and all software used to create and store the information, subject to a protective order if necessary.[HBE20][KP21]**

**(gh) The electing utility shall provide the information submitted to the commission under this section, in the form described in subsection ~~(e)~~(b), (c), or (d), to any other party to the proceeding if the other party and the electing utility enter into a mutually acceptable confidentiality agreement covering the information.**

**(hi) If any party receiving information under subsection (h) wishes to propose data and methodologies for use in the electing utility's jurisdictional separation study or cost of service study, the party shall provide the information to the following:**

**(1) The commission in the form described in subsection ~~(e)~~(b), (c), or (d).**

**(2) Any other party to the proceeding that enters into a mutually acceptable confidentiality agreement covering the information among the following:**

**(A) The party.**

**(B) The electing utility.**

**(C) The recipient of the information.**

*(Indiana Utility Regulatory Commission; 170 IAC 1-5-15; filed Oct 28, 1998, 3:38 p.m.: 22 IR 728; errata filed Nov 22, 1999, 3:32 p.m.: 23 IR 812; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA)*

170 IAC 1-5-16 Work papers; written testimony; rate design and tariff filing requirements

Authority: IC 8-1-1-3

Affected: IC 8-1-2-42

Sec. 16. (a) An electing utility that proposes to modify the underlying structure of its rates shall submit the following to the commission, OUCC, and any party to the proceeding:

(1) Direct written testimony:



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- (A) detailing the reason for; and
- (B) indicating the methods used in developing;

the proposed rate structure.

(2) The billing determinants and derived rates used to produce the requested revenue requirement for each proposed charge in a rate schedule or rate group.

(3) Cost justification for the establishment of or a change to any nonrecurring charges, including, but not limited to, the following:

- (A) Insufficient funds check charge.
- (B) Reconnect charge.
- (C) Disconnect charge.
- (D) Recharge (establish or change account).
- (E) Collection charge.
- (F) Testing charge.
- (G) Meter reading charge.
- (H) Meter tampering charge.
- (I) Connection or tap fee.

(b) An electing utility that proposes to modify its:

- (1) terms and conditions of service;
- (2) rules;
- (3) regulations;
- (4) rates;
- (5) charges; or
- (6) other tariff provisions;

shall submit a complete set of tariffs to the commission.

(c) Additions to the prior tariff shall be shown:

- (1) in bold type; or
- (2) underlined;

Deletions from the current tariff shall be shown by striking through the text.

(d) An electing utility shall submit bill comparisons to the commission showing monetary and percentage changes for a typical residential bill that would result from a requested change in rates and charges. (*Indiana Utility Regulatory Commission; 170 IAC 1-5-16; filed Oct 28, 1998, 3:38 p.m.: 22 IR 728; readopted filed Nov 23, 2004, 2:30 p.m.: 28 IR 1315; filed Jul 31, 2009, 8:28 a.m.: 20090826-IR-170080670FRA; readopted filed Jun 9, 2015, 3:18 p.m.: 20150708-IR-170150103RFA*)

MICHIGAN



# RATE CASE FILING REQUIREMENTS

Pursuant to order dated July 31, 2017 in Case No. U-18238

**PART I FILING INSTRUCTIONS ACCOMPANYING STANDARD EXHIBITS  
AND SCHEDULES FOR RATE CASE FILINGS**

**General Instructions**

Pursuant to MCL 460.6a, utility applicants may use projected costs and revenues for a future consecutive 12-month period in developing its requested rates and charges. If a utility elects to do so, it must identify the future consecutive 12-month period used to develop the projected costs and revenues, and reflect in its filing the costs and revenues expected to be experienced during that period. Projected costs and revenues for the future consecutive 12-month period which deviate from actual costs and revenues in the most recent historical 12-month period shall be identified, and any such deviations shall be described and explained. Where these instructions specify that a particular set of information or ratemaking approach should be used, the utility shall provide that information and use that approach, but may propose that alternative information and ratemaking approaches be used to establish rates for the projected period. Such alternative information and approaches may be explained and justified.

A utility shall satisfy all Pre-Filing Requirements (see Attachment 1).

Where the utility prepares its filing in a manner that differs from a policy or practice adopted by the Commission in the preceding general rate case for the utility, it shall identify such difference, and shall quantify, to the extent practicable, the impact on the utility's revenue requirement calculation of that difference.

With the exception of Schedule F-5 Proposed Tariff Sheets, the standard exhibits shall be provided electronically in native Microsoft Excel format with all formulas and links active. The Schedule F-5 Proposed Tariff Sheets shall be supplied in Microsoft Word format. Information included on the schedules shall be sourced to workpapers and other supporting documents that are included in the case filing. Any workpapers and other supporting documents that are Microsoft Excel based shall also be provided electronically in native Microsoft Excel format with all formulas and links active.

The standard exhibit titles listed below must specify the projected future 12-month period upon which the filing is based. The utility shall also provide the historic test year information in the same manner and format as the projected test year information outlined below (see Exhibits and Schedules).

The exhibits shall include the formulas that explain the relationship among the exhibit rows and columns.

At the time of filing, the utility shall provide notice of the filing to all parties to the preceding general rate case of the applicant, and shall promptly provide a copy of the filing upon request.

**Part I**

**Schedule A-1 and A-2**

**A-1 Projected Revenue Deficiency**

A-2 Projected Financial Metrics

The projected revenue deficiency (sufficiency) is determined based on information supplied in Schedules B, C, D and E. Utilities providing service in more than one jurisdiction shall identify the MPSC jurisdictional amounts on schedules A, B and C based on the jurisdictional separation determined in Schedule F-1.

Schedules B-1, B-2, B-3, B-4, and B-5

B-1 Projected Rate Base

B-2 Projected Utility Plant

B-3 Projected Accumulated Provision for Depreciation

B-4 Projected Working Capital

B-5 Projected Capital Expenditure Summary and Supporting Exhibits

The amounts included for plant in service, plant held for future use, construction work in progress, and accumulated depreciation reserve must reflect all retirements, all capital expenditures, and book depreciation expense expected to occur by the end of the projected future 12-month period.

Schedules C-1 through C-11

C-1 Projected Net Operating Income

C-2 Revenue Conversion Factor

C-3 Projected Sales Revenue

C-4 Projected Fuel and Purchased Power (or Cost of Gas Sold)

C-5 Projected Operating and Maintenance Expenses

C-6 Projected Depreciation and Amortization Expenses

C-7 Projected General Taxes

C-8 Projected Federal Income Taxes

C-9 Projected State Income Taxes

C-10 Projected Other (or Local) Taxes

C-11 Projected Allowance for Funds Used During Construction

Operating revenues and expenses must reflect the revenues and expenses that the utility expects to experience during the projected future 12-month period.

Significant changes in individual operating revenue or expense items for the projected future period from those included in the historical information provided in Part III must be identified and explained in testimony by the utility, and supporting data and justification must be supplied with respect to each revenue and expense item.

The depreciation and amortization expense included in these schedules must reflect the depreciation rates approved at the time the utility makes its filing, and those rates must be applied to the plant included in its filing. If a utility files a concurrent depreciation case, or has a pending depreciation case at the time of rate case filing, then the utility shall provide a statement within its rate case filing describing the revenue requirement impact of its full depreciation case request.

The tax rates used in preparing these schedules must reflect the tax rates that the utility anticipates will be in effect during the projected future 12-month period. If the utility uses tax rates different from those specified in the tax laws in effect at the time of the filing, the utility shall provide an explanation of and justification for all such differences.

Schedules D-1, D-2, D-3, D-4 and D-5

D-1 Projected Rate of Return Summary

D-2 Cost of Long-Term Debt

D-3 Cost of Short-Term Debt

D-4 Cost of Preferred Stock

D-5 Cost of Common Shareholders' Equity

The utility must reflect all issuances of securities, equity infusions, retirements, redemptions, conversions, etc., that the utility expects to occur by the end of the projected future period.

Schedule E-1

E-1 Sales, Load and Customer Data

Sales levels for the projected future 12-month period must reflect reasonably anticipated market and economic conditions the utility expects to influence sales during that period. Such sales levels must also reflect the impact of reasonably anticipated energy conservation and efficiency programs for the projected future period. The projected sales levels must be weather-normalized utilizing the weather-normalization method adopted by the Commission in the most recent general rate case for the utility; however, the utility may, in addition, propose the use of any other weather-normalization method for which the utility presents information supporting the conclusion that such alternative method is more likely to predict actual sales during the future period.

Schedules F-1, F-2, F-3, F-4 and F-5

F-1 Projected Cost of Service Allocation Study

F-2 Summary of Present and Proposed Revenues

F-3 Detail of Present and Proposed Revenues

F-4 Comparison of Present and Proposed Monthly Bills

F-5 Proposed Tariff Sheets

For utilities with more than 1,000,000 retail customers in Michigan, the electric cost of service allocation study must be prepared in conformance with MCL 460.11. The study must reflect the allocation of (i) production-related and transmission costs using the method of allocation described in MCL 460.11, (ii) energy-related costs based on energy consumption, (iii) customer-related costs based on the number of customers, (iv) demand-related costs (other than production-related and transmission) based on the relative demands of customer classes.

Summary of present and proposed revenue summarizes the effect on revenues of proposed rate changes including the percentage of increase/decrease by rate class. Detail of present and proposed rates will reflect revenues by rate class based on present and proposed rates. Each rate class will require a separate page.

Comparison of present and proposed monthly bills will reflect revenues by rate class based on present and proposed rates at various usage increments. Each rate class will require a separate page.

## **Part II**

Each general rate case filing shall include:

- Annual Reports to the MPSC P-521 (electric) P-522 (gas) for the most recent 2 years
- Annual Report to the SEC Form 10-K
- Quarterly Report to Shareholders (most recent 4 quarters)
- Bond and other financial prospectuses for issuances during the past 2 years

Paper copies of the documents in Part II are not required if the documents are available free of charge online as part of the case filing on the e-docket. For documents available free of charge online outside of the e-docket, the utility may provide a reference link and citation to the full and complete version of such documents in lieu of providing the full and complete version within its e-docket filing. The utility shall not utilize a Michigan Public Service Commission website reference in lieu of a full and complete version of such documents on the e-docket.

## **Part III**

Supplemental Data (see Part III – Forms and Instructions)

## **Other Instructions**

A rate case filing shall include:

- An application describing the relief that is being sought by the applicant
- A draft notice of hearing in current prescribed MPSC format
- Testimony in support of the utilities filed request
- A draft Protective Order. Utilities are encouraged to use the attached protective order as a template (see Attachment 13). Parties may seek to add other terms to a utility's draft protective order.
- Information as defined in these Filing Instructions, Part I, Part II and Part III, including workpapers in support of Part I, Part II and Part III as described in these filing instructions

## **Process Guidelines**

- For cross-examination transcripts, the utility shall secure and pay for transcript turnaround service of three-days or faster. If not available on the e-docket, the utility shall provide non-confidential transcripts to all parties. If not available on the e-docket, the utility shall provide confidential transcripts to the parties pursuant to applicable protective orders.
- For documents whereby the utility is the author or creator, such documents provided to the docket or in response to audit/discovery shall be key word searchable.

- Upon Staff's request, the utility shall make available to Staff any proprietary information, analyses, modeling, or similar that the utility uses to support its rate filing or that the utility uses to facilitate its internal planning, budgeting, decision-making, risk assessment, or similar processes. If a utility is unable to provide the requested proprietary information due to license/contractual/legal restrictions, the utility shall provide staff with verification of such restrictions.
- Once a petition to intervene is filed, the potential intervening person may begin issuing discovery. If the utility receives a discovery request from a person which filed a petition to intervene, but that person has yet to be granted intervenor status, then the utility shall respond to said discovery (within 8 business days) in one of two ways:
  - a) Indicate, in writing, to that person that the utility intends to object to their intervention at the prehearing, OR
  - b) Respond to said discovery in the same manner the utility would respond as if the potential intervener was already granted intervening status (ie, a normal discovery response)

### **Schedule Guidelines**

The prehearing conference should occur no sooner than 18 calendar days after a rate case is filed, and also not later than 28 calendar days after the rate case is filed. The Administrative Law Judge (ALJ) shall adopt a schedule that initially requires Intervenors and Staff to file their direct cases in sufficient time to allow the Commission to reach a final decision within 10 months from the date of the filing of the rate case. The ALJ shall establish a 10-month schedule without respect to Commission meeting dates, thus utilizing the entire 10-month period.

The ALJ shall attempt to follow these calendar-day milestones in an effort to ensure the following minimum number of days:

- 120 calendar days between the date of the utility rate case application and the date of the Staff/Intervenor Testimony.
- 21 calendar days between the date of Staff/Intervenor Testimony and the date of Rebuttal Testimony.
- 12 calendar days between the date of Rebuttal Testimony and the first day of Cross Examination.
- 33 calendar days between the date of Replies to Exceptions to the PFD and the date of the Statutory Deadline.

In the ALJ's discretion, the ALJ may increase the number of calendar days between these dates. In addition, the administrative law judges are directed to take appropriate actions to ensure that evidentiary hearings proceed in an organized and effective fashion. In addition to other actions the administrative law judge believes will achieve that goal, the administrative law judge may require the parties to identify prior to commencement of cross-examination the issues that the party intends to pursue during cross-examination. The Commission concludes

that doing so in advance of cross-examination will allow a more meaningful and useful evidentiary record to be created.

**Discovery Guidelines**

The Administrative Law Judge shall adopt discovery practices that will promote the expeditious processing of a filing. Unless the ALJ determines that a different discovery turnaround time is more appropriate, discovery responses shall be provided within 8 business days, best efforts prior to Staff/Intervenor filing and 5 business days, best efforts after Staff/Intervenor filing.



**Company Name**  
**Exhibits and Schedules for Rate Case Filing Requirements**

<u>Exhibit</u>	<u>Schedule</u>	<u>Title</u>
Part I		
<b>HISTORICAL YEAR EXHIBITS</b>		
A-1	A1	Revenue Deficiency (Sufficiency)
A-1	A2	Historical Financial Metrics
A-2	B1	Rate Base
A-2	B2	Utility Plant
A-2	B3	Depreciation Reserve and Other Deductions
A-2	B4	Working Capital
A-3	C1	Adjusted Net Operating Income
A-3	C2	Revenue Conversion Factor
A-3	C3	Historical Operating Revenue
A-3	C4	Historical Fuel and Purchased Power/Cost of Gas Sold
A-3	C5	Historical Operation and Maintenance Expenses
A-3	C6	Depreciation and Amortization Expenses
A-3	C7	General Taxes
A-3	C8	Federal Income Taxes
A-3	C9	State Income Taxes
A-3	C10	Other (or Local) Taxes
A-3	C11	Allowance for Funds Used During Construction
A-4	D1	Rate of Return Summary
A-4	D2	Cost of Long-Term Debt
A-4	D3	Cost of Short-Term Debt
A-4	D4	Cost of Preferred Stock
A-4	D5	Cost of Common Shareholders' Equity
A-5	E1 - E?	Sales, Load and Customer Data
<b>PROJECTED TEST YEAR EXHIBITS</b>		
A-11	A1	Projected Revenue Deficiency (Sufficiency)
A-11	A2	Projected Financial Metrics
A-12	B1	Projected Rate Base
A-12	B2	Projected Utility Plant
A-12	B3	Projected Accumulated Provision for Depreciation
A-12	B4	Projected Working Capital
A-12	B5	Projected Capital Expenditure Summary and Supporting Exhibits
A-13	C1	Projected Net Operating Income
A-13	C2	Revenue Conversion Factor
A-13	C3	Projected Sales Revenue
A-13	C4	Projected Fuel and Purchased Power/Cost of Gas Sold
A-13	C5	Projected Operation and Maintenance Expenses
A-13	C6	Projected Depreciation and Amortization Expenses
A-13	C7	Projected General Taxes
A-13	C8	Projected Federal Income Taxes
A-13	C9	Projected State Income Taxes
A-13	C10	Projected Other (or Local) Taxes
A-13	C11	Projected Allowance for Funds Used During Construction
A-14	D1	Projected Rate of Return Summary
A-14	D2	Cost of Long-Term Debt
A-14	D3	Cost of Short-Term Debt
A-14	D4	Cost of Preferred Stock
A-14	D5	Cost of Common Shareholders' Equity
A-15	E1 - E?	Sales, Load and Customer Data
A-16	F1	Projected Cost of Service Allocation Study
A-16	F2	Summary of Present and Proposed Revenues
A-16	F3	Detail of Present and Proposed Revenues
A-16	F4	Comparison of Present and Proposed Monthly Bills
A-16	F5	Proposed Tariff Sheets
Part II		Supporting Data (MPSC Annual Report, 10-K, Parent Annual Report etc)
Part III		Supplemental Data

## Schedule A-1

Michigan Public Service Commission  
 Company Name  
 Revenue Deficiency (Sufficiency)  
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
 Exhibit No.: A-1  
 Schedule: A-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Total (\$000)
1			
2	Rate Base	Exh. A-2, Sch.B1	
3			
4	Adjusted Net Operating Income	Exh. A-3), Sch. C1	
5			
6	Overall Rate of Return	Line 4 ÷ Line 2	
7			
8	Required Rate of Return	Exh. A-4, Sch. D1	
9			
10	Income Requirements	Line 2 x Line 8	
11			
12	Income Deficiency (Sufficiency)	Line 10 - Line 4	
13			
14	Revenue Conversion Factor	Exh. A-3, Sch. C2	_____
15			
16	Revenue Deficiency (Sufficiency)	Line 12 x Line 14	\$ _____

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Financial Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 1 of 6  
 Witness:

Line No.	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20xx	20xx	20xx	20xx	20xx
1	Operating Revenue	\$	\$	\$	\$	\$
2	Operating Expenses					
3	Pre-Tax Operating Income					
4	Income Taxes					
5	Net Operating Income					
6	Other Income and Deductions					
7	AFUDC					
8	Interest Charges					
9	Preferred Stock Dividends					
10	Net Income Available for Common					
11	Average Common Equity					
12	Earned Rate of Return on Common Equity					
13	Authorized Rate of Return on Common Equity					

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Financial Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 2 of 6  
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<b><u>EBIT Interest Coverage Ratio</u></b>					
14	Pre-Tax Operating Income	\$	\$	\$	\$	\$
15	Other Income and Deductions					
16	AFUDC					
17	Total EBIT					
18	Interest Charges					
19	EBIT Interest Coverage Ratio					
	<b><u>EBITDA Interest Coverage Ratio</u></b>					
20	Total EBIT					
21	Depreciation and Amortization					
22	Total EBIDTA					
23	Interest Charges					
24	EBIDTA Interest Coverage Ratio					
	<b><u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u></b>					
25	Net Operating Income					
26	Depreciation and Amortization					
27	Deferred Income Tax					
28	AFUDC					
29	Other Major Recurring Non-Cash Items					
30	Interest Paid					
31	Less:					
32	Operating Lease Adjustment to Depreciation					
33	Subtotal					
34	Interest Charges					
35	FFO Interest coverage Ratio					

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Financial Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 3 of 6  
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<b><u>Overall Fixed Charge Coverage Ratio</u></b>	\$	\$	\$	\$	\$
36	Net Income Available for Common					
37	Interest Charges					
38	Subtotal Numerator					
39	Interest Charges					
40	Preferred Stock Dividends					
41	Subtotal Denominator					
42	Overall Fixed Charge and Coverage Ratio					
	<b><u>Cash Flow Coverage of Dividends Ratio</u></b>					
43	Net Income Available for Common					
44	Depreciation and Amortization					
45	Deferred Taxes					
46	Subtotal					
47	Common Dividends					
48	Cash Flow Coverage of Dividends Ratio					
	<b><u>Common Dividend Payout Ratio</u></b>					
49	Common Dividends					
50	Net Income Available for Common					
51	Common Dividend Payout Ratio					
	<b><u>Permanent Capitalization</u></b>					
52	Long Term Debt					
53	Preferred Stock					
54	Common Equity					
55	Total Permanent Capital					
56	Long Term Debt					
57	Preferred Stock					
58	Common Equity					
59	Total Permanent Capital	%	%	%	%	%

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 4 of 6  
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
60	Operating Revenue	\$	\$	\$	\$	\$
61	Operating Expense					
62	Pre-Tax Operating Income					
63	Income Taxes					
64	Net Operating Income					
65	Tax Impact of Pro-Forma Interst on NOI					
66	AFUDC					
67	Interest Charges					
68	Preferred Stock Dividends					
69	Net Income Available for Common and JDITC					
70	Return Assignable to JDITC					
71	Net Income Availiable for Common					
72	Average Common Equity					
73	Earned Rate of Return on Common Equity					
74	Authorized Return on Equity		%	%	%	%

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Rate-making Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 5 of 6  
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<b><u>EBIT Interest Coverage Ratio</u></b>					
75	Pre-Tax Operating Income	\$	\$	\$	\$	\$
76	AFUDC					
77	Total EBIT					
78	Interest Charges					
79	EBIT Interest Coverage Ratio					
	<b><u>EBITDA Interest Coverage Ratio</u></b>					
80	Total EBIT					
81	Depreciation and Amortization					
82	Total EBIDTA					
83	Interest Charges					
84	EBITDA Interest Coverage Ratio					
	<b><u>Funds Flow from Operations (FFO)</u></b>					
	<b><u>Interest Coverage Ratio</u></b>					
85	Net Operating Income					
86	Depreciation and Amortization					
87	Deferred Income Tax					
88	AFUDC					
89	Other Major Recurring Non-Cash Items					
90	Interest Paid					
91	Less:					
92	Operating Lease Adjustment					
93	Subtotal					
94	Interest Charges					
95	FFO Interest Coverage Ratio					
	<b><u>Overall Fixed Charge Coverage Ratio</u></b>					
96	Net Income Available for Common					
97	Interest Charges					
98	Subtotal Numerator					
99	Interest Charges					
100	Preferred Stock Dividends					
101	Subtotal Denominator					
102	Overall Fixed Charge Coverage Ratio					

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX  
 Exhibit No. A-1  
 Schedule: A-2  
 Page: 6 of 6  
 Witness:

Line	(a) Description	(b) (c) (d) (e) (f) Calendar Year				
		20XX	20XX	20XX	20XX	20XX
	<b><u>Cash Flow Coverage of Dividends Ratio</u></b>	\$	\$	\$	\$	\$
103	Net Income Available for Common					
104	Depreciation and Amortization					
105	Deferred Taxes					
106	Subtotal					
107	Common Dividends					
108	Cash Flow Coverage of Dividends Ratio					
	<b><u>Common Dividend Payout Ratio</u></b>					
109	Common Dividends					
110	Net Income Available for Common					
111	Common Dividend Payout Ratio					
	<b><u>Permanent Capitalization</u></b>					
112	Long Term Debt (Excluding Securitization)					
113	Preferred Stock					
114	Common Equity					
115	Total Permanent Capital					
116	Long Term Debt (Excluding Securitization)					
117	Preferred Stock					
118	Common Equity					
119	Total Permanent Capital	%	%	%	%	%



## Schedule B-1

Michigan Public Service Commission  
 Company Name  
 Historical Rate Base  
 For the Historical Year Ended

Case No.: U-XXXXX  
 Exhibit No.: A-2  
 Schedule: B-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Rate Base (\$000)
1			
2	Plant in Service	Exh A-2, Sch B2	
3	Plant Held for Future Use	Exh A-2, Sch B2	
4	Construction Work in Progress	Exh A-2, Sch B2	
5	Total Utility Plant		\$
6			
7	Less: Depreciation Reserve	Exh A-2, Sch B3	
8			
9	Net Utility Plant		\$
10			
11	Net Capital Lease Property		
12			
13	Total Utility Property and Plant		\$
14			
15	Less: Capital Lease Obligations		
16			
17	Net Plant		\$
18			
19	Allowance for Working Capital	Exh A-2, Sch B4	
20			
21	Total Historical Period Rate Base		\$

## Schedule B-2

Michigan Public Service Commission  
 Company Name  
 Total Utility Plant  
 For the Historical Year Ended

Case No.: U-XXXXX  
 Exhibit No.: A-2  
 Schedule: B-2  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) MPSC Account Number	(c) Utility Plant (\$000)
1			
2	Plant in Service	101	
3	Plant purchased or sold	102	
4	Experimental plant unclassified	103	
5	Plant leased to others	104	
6	Completed Construction not classified	106	
7	Plant in Service		\$
8			
9	Plant held for future use	105	
10			
11	Construction work in progress	107	
12			
13	Total Historical Period Utility Plant		\$

# Schedule B-3

Michigan Public Service Commission  
Company Name  
Depreciation Reserve and Other Deductions  
For the Historical Year Ended

Case No.: U-XXXXX  
Exhibit No.: A-2  
Schedule: B-3  
Page: 1 of 1  
Witness:

(a)

(b)

Line  
No.

**Description**

**Historical  
Accumulated  
Provision for  
Depreciation  
(\$000)**

Total Historical Period Accumulated Provision for Depreciation

\$

## Schedule B-4

Michigan Public Service Commission  
 Company Name  
 Working Capital  
 For the Historical Year Ended

Case No.: U-XXXXX  
 Exhibit No.: A-2  
 Schedule: B-4  
 Page: 1 of 1  
 Witness:

	(a)	(b)
Line No.	Description	Working Capital (\$000)
1		
2	<u>Assets</u>	
	Total Assets	\$
	<u>Liabilities</u>	
	Total Liabilities	\$
	Working Capital	\$

## Schedule C-1

Michigan Public Service Commission  
 Company Name  
 Adjusted Net Operating Income  
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
 Exhibit No.: A-3  
 Schedule: C-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Net Operating Income (\$000)
1			
2	<b>Operating Revenues</b>		
3			
4	<b><u>Operating Expenses</u></b>		
5	Fuel and Purchased Power (Electric Only)		
6	Operations and Maintenance Expenses		
7	Depreciation and Amortization		
8	General Taxes		
9	Income Taxes		
10	Total Operating Expenses		\$
11			
12	<b>Operating Income</b>		
13			
14	<b><u>Operating Income Adjustments</u></b>		
15	Allowances for Funds Used During Construction		
16	Loss on Reacquired Securities		
17	Income Tax Effect of Interest		
18	Interest Synchronization Adjustments		
19	Total Operating Income Adjustments		\$
20			
21	<b>Adjusted Net Operating Income</b>		\$

## Schedule C-2

Michigan Public Service Commission  
Company Name  
Revenue Conversion Factor  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-2  
Page: 1 of 1  
Witness:

<u>Line</u> <u>No.</u>	<u>(a)</u> <u>Description</u>	<u>(b)</u> <u>Calc. Logic/Source</u>	<u>(c)</u> <u>Amount</u>
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## Schedule C-3

Michigan Public Service Commission  
Company Name  
Historical Operating Revenue  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-3  
Page: 1 of 1  
Witness:

<u>Line No.</u>	<u>(a) Description</u>	<u>(b) Source</u>	<u>(c) Sales Revenue (\$000)</u>
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## Schedule C-4

Michigan Public Service Commission  
Company Name  
Historical Fuel and Purchased Power/Cost of Gas Sold  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-4  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Fuel and Purchased Power (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	



## Schedule C-5

Michigan Public Service Commission  
Company Name  
Historical Operation and Maintenance Expenses  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-5  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Operation and Maintenance Expenses (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

# Schedule C-6

Michigan Public Service Commission  
Company Name  
Depreciation and Amortization Expenses  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-6  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Depreciation &amp; Amortization Expense (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

## Schedule C-7

Michigan Public Service Commission  
Company Name  
General Taxes  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-7  
Page: 1 of 1  
Witness:

Line No.	(a) Description	(b) Source	(c) General Taxes (\$000)
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## Schedule C-8

Michigan Public Service Commission  
Company Name  
Federal Income Taxes  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-8  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Federal</b>
			<b>Income</b>
			<b>Taxes</b>
Line			<b>(\$000)</b>
No.	<b>Description</b>	<b>Source</b>	

## Schedule C-9

Michigan Public Service Commission  
Company Name  
State Income Taxes  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-9  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>State Income Taxes (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

# Schedule C-10

Michigan Public Service Commission  
Company Name  
Other (or Local) Taxes  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-10  
Page: 1 of 1  
Witness:

<u>Line No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <b>Other (or Local) Taxes (\$000)</b>
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# Schedule C-11

Michigan Public Service Commission  
Company Name  
Allowance for Funds Used During Construction  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-3  
Schedule: C-11  
Page: 1 of 1  
Witness:

<u>Line</u> <u>No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <u>AFUDC</u> <u>(\$000)</u>
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## Schedule D-1

Michigan Public Service Commission  
 Company Name  
 Overall Rate of Return Summary  
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
 Exhibit No.: A-4  
 Schedule: D-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) (c) (d) Capital Structure			(e) Cost Rate %	(f) (g) (h) (i) Weighted Cost			
		(b) Amount (\$000) (1)	(c) Permanent Capital (2)	(d) Percent of Total Capital		(f) Permanent Capital (2)	(g) Total Cost %	(h) Conversion Factor	(i) Pre-Tax Return
1									
2	Long-Term Debt				(3)				
3									
4	Preferred Stock				(4)				
5									
6	Common Shareholders' Equity				(5)				
7									
8	Total Permanent Capital								
9									
10	Short-Term Debt				(6)				
11									
12	Job Development- ITC-Debt								
13	Job Development- ITC Equity								
14	Total Job Development- ITC								
15									
16	Deferred Income Taxes (Net)- MBT								
17									
18	Deferred Income Taxes (Net)- Federal								
19									
20	Total								

- (1) see Exh. A-2, Sch. B2
- (2) Excludes Short-Term Debt, Deferred Job Development Investment Tax Credit, Deferred Investment Tax Credit, and Deferred Income Taxes to calculate the rate of return for Job Development Investment Tax Credit purposes in accordance with Internal Revenue Service Income Tax Regulation Section 1.46-6
- (3) See Exh. A-4, Sch. D2
- (4) See Exh, A-4, Sch. D4
- (5) See Exh, A-4, Sch. D5
- (6) See Exh, A-4, Sch. D3



## Schedule D-2

Michigan Public Service Commission  
 Company Name  
 Cost of Long-Term Debt  
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
 Exhibit No.: A-4  
 Schedule: D-2  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Original Issue Date	(c) Stated Maturity Date	(d) Interest Rate (%)	(e) Amount of Offering (\$000)	(f) Price to Public (%)	(g) Underwriting & Financing Expenses (%)	(h) Net Proceeds to the Company (%)	(i) Cost Based on Net Proceeds (%)	(j) Amount Outstanding (\$000)	(k) Annual Cost (\$000)
1											
2	<b>Mortgage Bonds</b>									\$	
3											
4											
5											
6											
7											
8	Total Mortgage Bonds									\$ _____	
9											
10	<b>Other Long-Term Debt</b>									\$	
11											
12											
13											
14	Total Other Long-Term Debt									\$ _____	
15											
16	Total Long-Term Debt									\$	
17											
18	Unamortized Debt Discount, Premium, and Expense									_____	
19											
20	Total Long-Term Debt Balance									\$ _____	

### Schedule D-3

Michigan Public Service Commission  
 Company Name  
 Cost of Short-Term Debt  
 for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
 Exhibit No.: A-4  
 Schedule: D-3  
 Page: 1 of 1  
 Witness:

Line No.	(a) Month	(b) Balance Outstanding (\$000)	(c) Total Cost (\$000)
1			
2	Commercial Paper	\$	\$
3			
4	Inter-Company Loans		
5			
6	Letter of Credit		
7			
8	Other	_____	_____
9			
10	Total	\$ =====	\$ =====
11			
12	Average Cost of Short-Term Debt		\$ =====



## Schedule D-5

Michigan Public Service Commission  
Company Name  
Cost of Common Shareholders' Equity  
for the Historical Year Ended December 31, 20XX

Case No.: U-XXXXX  
Exhibit No.: A-4  
Schedule: D-5  
Page: 1 of 1  
Witness:



## Schedule A-1

Michigan Public Service Commission  
 Company Name  
 Revenue Deficiency (Sufficiency)  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-11  
 Schedule: A-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Total (\$000)
1			
2	Rate Base	Exh. A-12, Sch.B1	
3			
4	Adjusted Net Operating Income	Exh. A-13, Sch. C1	
5			
6	Overall Rate of Return	Line 4 ÷ Line 2	
7			
8	Required Rate of Return	Exh. A-14, Sch. D1	
9			
10	Income Requirements	Line 2 x Line 8	
11			
12	Income Deficiency (Sufficiency)	Line 10 - Line 4	
13			
14	Revenue Conversion Factor	Exh. A-13, Sch. C2	_____
15			
16	Revenue Deficiency (Sufficiency)	Line 12 x Line 14	=====

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX  
 Exhibit No.: A-11  
 Schedule: A-2  
 Page: 1 of 3  
 Witness:

Line No.	(a) Description	(b) Fiscal Year		(c)
		No Rate Relief Month/Year	Full Rate Relief Month/Year	
1	Operating Revenue	\$	\$	
2	Operating Expense			
3	Pre-Tax Operating Income			
4	Income Taxes			
5	Net Operating Income			
6	Tax Impact of Pro-Forma Interest on NOI			
7	AFUDC			
8	Interest Charges			
9	Preferred Stock Dividends			
10	Net Income Available for Common and JDITC			
11	Return Assignable to JDITC			
12	Net Income Available for Common			
13	Average Common Equity			
14	Earned Rate of Return on Common Equity			
15	Authorized Return on Common Equity		%	%

## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX  
 Exhibit No.: A-11  
 Schedule: A-2  
 Page: 2 of 3  
 Witness:

Line No.	(a) Description	(b) Fiscal Year		(c)
		No Rate Relief Month/Year	Full Rate Relief Month/Year	
	<b><u>EBIT Interest Coverage Ratio</u></b>			
16	Pre-Tax Operating Income	\$	\$	
17	AFUDC			
18	Total EBIT			
19	Interest Charges, Net of Tax Benefit			
20	EBIT Interest Coverage Ratio			
	<b><u>EBITDA Interest Coverage Ratio</u></b>			
21	Total EBIT			
22	Depreciation and Amortization			
23	Total EBITDA			
24	Interest Charges, Net of Tax Benefit			
25	EBITDA Interest Coverage Ratio			
	<b><u>Funds Flow from Operations (FFO) Interest Coverage Ratio</u></b>			
26	Net Operating Income			
27	Depreciation and Amortization			
28	Deferred Income Tax			
29	AFUDC			
30	Other Major Recurring Non-Cash Items			
31	Interest Paid			
	Less:			
32	Operating Lease Adjustment to Depreciation			
33	Subtotal			
34	Interest Charges, Net of Tax Benefit			
35	FFO Interest Coverage Ratio			
	<b><u>Overall Fixed Charge Coverage Ratio</u></b>			
36	Net Income Available for Common			
37	Interest Charges, Net of Tax Benefit			
38	Subtotal Numerator			
39	Interest Charges			
40	Preferred Stock Dividends			
41	Subtotal Denominator			
42	Overall Fixed Charge Coverage Ratio			



## Schedule A-2

Michigan Public Service Commission  
 Company Name  
 Financial Metrics- Ratemaking Basis

Case No.: U-XXXXX  
 Exhibit No.: A-11  
 Schedule: A-2  
 Page: 3 of 3  
 Witness:

	(a)	(b)	(c)
		<u>Fiscal Year</u>	
Line No.	<u>Description</u>	<u>No Rate Relief</u> <u>Month/Year</u>	<u>Full Rate Relief</u> <u>Month/Year</u>
	<b><u>Cash Flow Coverage of Dividend Ratio</u></b>		
43	Net Income Available for Common	\$	\$
44	Depreciation and Amortization		
45	Deferred Taxes		
46	Subtotal		
47	Common Dividends		
48	Cash Flow Coverage of Dividends Ratio		
	<b><u>Common Dividend Payout Ratio</u></b>		
49	Common Dividends		
50	Net Income Available for Common		
51	Common Dividend Payout Ratio		
	<b><u>Permanent Capitalization</u></b>		
52	Long Term Debt (Excluding Securitization)		
53	Preferred Stock		
54	Common Equity		
55	Total Permanent Capital		
56	Long Term Debt		
57	Preferred Stock		
58	Common Equity		
59	Total Permanent Capital	%	%

## Schedule B-1

Michigan Public Service Commission  
 Company Name  
 Projected Rate Base  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-12  
 Schedule: B-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Rate Base (\$000)
1			
2	Plant in Service	Ex A-12, Sch B2	
3	Plant Held for Future Use	Ex A-12, Sch B2	
4	Construction Work in Progress	Exh A-12, Sch B2	
5	Total Utility Plant		
6			
7	Less: Depreciation Reserve	Exh A-12, Sch B3	
8			
9	Net Utility Plant		
10			
11	Net Capital Lease Property		
12			
13	Total Utility Property and Plant		
14			
15	Less: Capital Lease Obligations		
16			
17	Net Plant		
18			
19	Allowance for Working Capital	Exh A-12, Sch B4	
20			
21	Total Projected Test Period Rate Base		\$

## Schedule B-2

Michigan Public Service Commission  
 Company Name  
 Total Utility Plant  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-12  
 Schedule: B-2  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) MPSC Account Number	(c) Projected Utility Plant (\$000)
1			
2	Plant in Service	101	
3	Plant purchased or sold	102	
4	Experimental plant unclassified	103	
5	Plant leased to others	104	
6	Completed Construction not classified	106	
7	Plant in Service		\$
8			
9	Plant held for future use	105	
10			
11	Construction work in progress	107	
12			
13	Total Projected Period Utility Plant		\$

## Schedule B-3

Michigan Public Service Commission  
Company Name  
Depreciation Reserve and Other Deductions  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-12  
Schedule: B-3  
Page: 1 of 1  
Witness:

	(a)	(b)
Line No.	Description	<b>Projected Accumulated Provision for Depreciation (\$000)</b>
Total Projected Period Accumulated Provision for Depreciation		\$ <u>                    </u>

# Schedule B-4

Michigan Public Service Commission  
Company Name  
Working Capital  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-12  
Schedule: B-4  
Page: 1 of 1  
Witness:

	(a)	(b)
Line No.	Description	Projected Working Capital (\$000)
1		
2	<u>Assets</u>	
	Total Assets	\$ _____
	<u>Liabilities</u>	
	Total Liabilities	\$ _____
	Total Projected Working Capital	\$ _____

# Schedule B-5

Miscellaneous Utility  
Case No. U-xxxx

## Capital Expenditures Exhibit Index

<i>hyperlinked</i>	Title	Witness
<b>Test Period Capital Expenditures</b>		
<a href="#">A-12 B5</a>	Summary	xxxxx
<a href="#">A-12 B5.1 p.1</a>	Power Generation Summary	xxxxx
<a href="#">A-12 B5.1 p.2</a>	Routine and Big	xxxxx
<a href="#">A-12 B5.2</a>	Capital Expenditures - Ship and Train	xxxxx
<a href="#">A-12 B5.3 p.1</a>	Nuclear Production Plant & Nuclear Fuel	xxxxx
<a href="#">A-12 B5.4 p.1</a>	Distribution Plant	xxxxx
<a href="#">A-12 B5.5</a>	Advanced Metering Infrastructure (AMI)	xxxxx
<a href="#">A-12 B5.6</a>	Corporate Staff Summary	xxxxx

## Schedule B-5

Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Summary  
 (\$000)

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5  
 Witness: xxxxx  
 Page: 1 of 1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
<b>Capital Expenditures</b>							<b>Last Rate Case Approved Spending Plan U-xxxxx</b>	<b>Actual Spending Test Year U-xxxxx</b>	
Line No.	Description	Historical 12 mos. ended 12/31/20ww	Projected Bridge Year		Projected Test Year	Reference	12 mos. Ended 12/31/20xx	12 mos. Ended 12/31/20xx	
		12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz				
				<i>col. (c)+(d)</i>					
1	Production Plant:								
2	Steam	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
3	Hydraulic	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
4	Other	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.1	xxxxx	xxxxx
5	Ship / Train	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.2	xxxxx	xxxxx
6	Nuclear (including Nuclear Fuel)	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.3	xxxxx	xxxxx
7	Distribution	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.4	xxxxx	xxxxx
8	Automated Metering Infrastructure (AMI)	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.5	xxxxx	xxxxx
9	Corporate Staff	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, Sch B5.6	xxxxx	xxxxx
10	Total Capital Expenditures	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx	xxxxx

## Schedule B-5.1

**Michigan Public Service Commission  
Miscellaneous Utility  
Projected Capital Expenditures  
Steam, Hydraulic and  
Other Power Generation  
(\$000)**

Case No.: U-xxxx  
Exhibit: A-12  
Schedule: B5.1  
Witness: xxxxx  
Page: 1 of 2

Line No.	(a) Description	(b) Capital Expenditures					(f) Projected Test Year	(g) Reference
		Historical 12 mos. ended 12/31/20ww	Projected Bridge Year			12 mos. ending 10/31/20zz		
			12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy			
		<i>col. (c)+(d)</i>						
1	<b>Steam Power Generation</b>							
2	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
3	Non-Routine Steam Power	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
4	Non-Routine Environmental	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
5	Total Steam Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
6	<b>Hydraulic Production Plant</b>							
7	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
8	Non-Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
9	Total Hydraulic Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
10	<b>Other Production Plant</b>							
11	Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	Exh A-12, B5.1 page 2	
12	Non-Routine	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
13	Total Other Production	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		
14	Grand Total	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx		



## Schedule B-5.1

Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Steam, Hydraulic, and  
 Other Power Generation  
 (\$000)

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5.1  
 Witness: xxxxx  
 Page: 2 of 2

Line No.	(a)	(b)	(c)	(d)	(e)	(f)					
							Capital Expenditures				Projected Test
							Historical	Projected Bridge Year			Year
12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz							
	<b>Total Capital - Routine</b>				<i>col. (c)+(d)</i>						
1	Unit 1	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
2	Unit 2	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
3	Unit 3	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
4	Unit 4	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
5	Unit 5	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
6	Unit 6	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
7	Unit 7	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
8	Subtotal Steam Power Generation	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
9	Hydro	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
10	Peakers	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
11	Total by Plant	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
	<b>Total Capital - Big</b>										
12	Big Project 1	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
13	Big Project 2	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
14	Big Project 3	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
15	Big Project 4	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
16	Big Project 5	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
17	Big Project 6	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					
18	Total by Major Project	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx					

## Schedule B-5.2

Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Ship Co.  
 (\$000)

Case No.: U-xxxx  
 Exhibit No.: A-12  
 Schedule: B5.2  
 Witness: xxxxx  
 Page: 1 of 1

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		Capital Expenditures					Projected Test
		Historical	Projected Bridge Year				Year
	12 mos. ended 12/31/20ww	12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy	22 mos. ending 10/31/20yy	<i>col. (c)+(d)</i>		12 mos. ending 10/31/20zz
1	<u>Ship Co.:</u>						
2	Small Project 1	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
3	Small Project 2	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
4	Small Project 3	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
5	Small Project 4	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
6	Small Project 5	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
7	Small Project 6	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
8	Small Project 7	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
9	Small Project 8	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
10	Small Project 9	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
11	Small Project 10	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
12	Small Project 11	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
13	Small Project 12	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
14	Small Project 13	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
15	Small Project 14	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
16	Small Project 15	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
17	Small Project 16	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
18	Small Project 17	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
19	Total Ship Co.	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
20	<u>Train Co.</u>						
21	Railcar truck rebuilds	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
22	Total Train Co.	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx
23	<b>Total Ship Co. and Train Co.</b>	xxxxx	xxxxx	xxxxx	xxxxx		xxxxx

## Schedule B-5.3

Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Nuclear Production Plant & Nuclear Fuel  
 (\$000)

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5.3  
 Witness: xxxxx  
 Page: 1 of 1

Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)
		<b>Capital Expenditures</b>				<b>Projected Test Year</b>
		<b>Historical</b>	<b>Projected Bridge Year</b>			
	<b>12 mos. ended 12/31/20ww</b>	<b>12 mos. ending 12/31/20xx</b>	<b>10 mos. ending 10/31/20yy</b>	<b>22 mos. ending 10/31/20yy</b>	<b>12 mos. ending 10/31/20zz</b>	
					<i>col. (c)+(d)</i>	
<b>1</b>	<b>Nuclear Production Plant</b>					
2	Routine and Small Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Non-Routine and Large Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Total Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>5</b>	<b>Nuclear Fuel</b>					
6	Uranium	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	Conversion	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	Enrichment	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	Fabrication	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	Total Nuclear Fuel	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>11</b>	<b>Total Capital Expenditures</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

Schedule B-5.4

Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Distribution Plant  
 (\$000)

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5.4  
 Witness: xxxxx  
 Page: 1 of 1

Line No.	(a) Description	(b)-(e) Capital Expenditures				(f) Projected Test
		Historical 12 mos. ended 12/31/20ww	Projected Bridge Year		22 mos. ending 10/31/20yy	12 mos. ending 10/31/20zz
			12 mos. ending 12/31/20xx	10 mos. ending 10/31/20yy		
<b>Capital Expenditures</b>						
1	<u>New Business:</u>					
2	Customer Connections	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Meters	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Transformers	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
5	Customer Advances for Construction	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	Total New Business	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>System Strengthening and Reliability:</b>						
7	<u>System Strengthening and Reliability:</u>					
8	Reliability	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	General Load Growth	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	New Business Specific Projects	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
11	Major Equipment	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
12	Substation/Station Improvement	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
13	Customer Advances for Construction	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
14	Subtotal System Strengthening and Reliability	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>System Strengthening Blankets:</b>						
15	<u>System Strengthening Blankets:</u>					
16	Increased Loads	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
17	System Improvements	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
18	Relocations	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
19	Normal Retirement Unit Changeouts	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
20	Emergency Retirement Unit Changeouts and Storm	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
21	Subtotal System Strengthening Blankets	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
22	Total System Strengthening, Reliability and Blankets	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
<b>Miscellaneous</b>						
23	<u>Miscellaneous</u>					
24	Other Miscellaneous	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
25	<b>Total Capital</b>	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

by FERC  
 USoA  
 Bucket if  
 possible

col. (c)+(d)

**Schedule B-5.4**

**Michigan Public Service Commission**  
**Miscellaneous Utility**  
**Projected Capital Expenditures**  
**WORKPAPER SYSTEM STRENGTH/RELIABILITY**  
**(\$000)**

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5.4  
 Witness: xxxxx  
 Page: 1 of 1

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)
		<b>Capital Expenditures</b>					<b>Projected Test</b>
		<b>Historical</b>	<b>Projected Bridge Year</b>			<b>Year</b>	
		<b>12 mos. ended</b>	<b>12 mos. ending</b>	<b>10 mos. ending</b>	<b>22 mos. ending</b>	<b>12 mos. ending</b>	
		<b>12/31/20ww</b>	<b>12/31/20xx</b>	<b>10/31/20yy</b>	<b>10/31/20yy</b>	<b>10/31/20zz</b>	

*col. (c)+(d)*

**Capital Expenditures**

- 1 System Strengthening and Reliability:

Projects Over \$5 million dollars (with spend in test year)

Project #1					
Project #2					

Projects Under \$5 Million

Bucket 1					
Bucket 2					
Bucket 3					
Bucket 4					
Bucket 5					
Bucket 6					

**Schedule B-5.5**

**Michigan Public Service Commission  
 Miscellaneous Utility  
 Projected Capital Expenditures  
 Advanced Metering Infrastructure (AMI)  
 (\$000)**

Case No.: U-xxxx  
 Exhibit: A-12  
 Schedule: B5.5  
 Witness: xxxxx  
 Page: 1 of 1

Line No.	(a) Description	(b)	(c)	(d)	(e)	(f)	
		<b>Capital Expenditures</b>					<b>Projected Test</b>
		<b>Historical</b>	<b>Projected Bridge Year</b>			<b>Year</b>	
	<b>12 mos. ended 12/31/20ww</b>	<b>12 mos. ending 12/31/20xx</b>	<b>10 mos. ending 10/31/20yy</b>	<b>22 mos. ending 10/31/20yy</b>	<b>12 mos. ending 10/31/20zz</b>		
1	Advanced Metering Infrastructure				<i>col. (c)+(d)</i>		
2	Meters	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
3	Network	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
4	Project Management Office	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
5	Information Technology	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
6	Corporate Overheads/Other	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	
7	Total AMI Capital Expenditures	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx	

**Schedule B-5.6**

**Michigan Public Service Commission  
Miscellaneous Utility  
Projected Capital Expenditures  
Corporate Staff  
(\$000)**

Case No.: U-xxxx  
Exhibit: A-12  
Schedule: B5.6  
Witness: xxxxx  
Page: 1 of 1

	(a)	(b)	(c)	(d)	(e)	(f)
	<b>Capital Expenditures</b>					
		<b>Projected Bridge Year</b>			<b>Projected Test Year</b>	
<b>Line No.</b>	<b>Description</b>	<b>Historical 12 mos. ended 12/31/20ww</b>	<b>12 mos. ending 12/31/20xx</b>	<b>10 mos. ending 10/31/20yy</b>	<b>22 mos. ending 10/31/20yy</b>	<b>12 mos. ending 10/31/20zz</b>
				<i>col. (c)+(d)</i>		
1	Information Technology:					
2	Corporate Applications	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
3	Customer Service	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
4	Plant & Field	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
5	Shared Infrastructure	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
6	Subtotal Information Technology	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
7	NERC-Critical Infrastructure Program	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
8	Facilities Renovation	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
9	Service Center Optimization	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
10	Facilities-Construction & Upgrade	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
11	Electric Vehicle Fleet	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
12	Other Miscellaneous	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx
13	Total Corporate Staff	xxxxx	xxxxx	xxxxx	xxxxx	xxxxx

## Schedule C-1

Michigan Public Service Commission  
 Company Name  
 Adjusted Net Operating Income  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-13  
 Schedule: C-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Source	(c) Net Operating Income (\$000)
1			
2	<b>Operating Revenues</b>		
3			
4	<b><u>Operating Expenses</u></b>		
5	Fuel and Purchased Power (Electric Only)		
6	Operations and Maintenance Expenses		
7	Depreciation and Amortization		
8	General Taxes		
9	Income Taxes		
10	Total Operating Expenses		\$
11			
12	<b>Operating Income</b>		
13			
14	<b><u>Operating Income Adjustments</u></b>		
15	Allowances for Funds Used During Construction		
16	Loss on Reacquired Securities		
17	Income Tax Effect of Interest		
18	Interest Synchronization Adjustments		
19	Total Operating Income Adjustments		\$
20			
21	<b>Adjusted Net Operating Income</b>		\$



## Schedule C-2

Michigan Public Service Commission  
Company Name  
Projected Revenue Conversion Factor

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-2  
Page: 1 of 1  
Witness:

<u>Line</u> <u>No.</u>	<u>(a)</u> <u>Description</u>	<u>(b)</u> <u>Calc. Logic/Source</u>	<u>(c)</u> <u>Amount</u>
---------------------------	----------------------------------	---	-----------------------------

## Schedule C-3

Michigan Public Service Commission  
Company Name  
Projected Operating Revenue  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-3  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected Sales Revenue (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

# Schedule C-4

Michigan Public Service Commission  
Company Name  
Projected Fuel and Purchased Power/Cost of Gas Sold  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-4  
Page: 1 of 1  
Witness:

<u>Line No.</u>	(a) <u>Description</u>	(b) <u>Source</u>	(c) <b>Projected Fuel and Purchased Power (\$000)</b>
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## Schedule C-5

Michigan Public Service Commission  
 Company Name  
 Projected Operation and Maintenance Expenses  
 Projected 12 Month Period Ending xxxx

Case No.:  
 Exhibit No.:  
 Schedule:  
 Page:  
 Witness:

U-XXXXX  
 A-13  
 C-5  
 1 of 1

Line No.	(a) Description	(b) Source	(c) Historical Operation and Maintenance Expenses (\$000)	(d) Change in Operation and Maintenance Expenses (\$000)	(e) Projected Operation and Maintenance Expenses (\$000)

## Schedule C-6

Michigan Public Service Commission  
Company Name  
Projected Depreciation and Amortization Expenses  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-6  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected Depreciation &amp; Amortization Expense (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

## Schedule C-7

Michigan Public Service Commission  
Company Name  
Projected General Taxes  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-7  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected General Taxes (\$000)</b>
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

## Schedule C-8

Michigan Public Service Commission  
Company Name  
Projected Federal Income Taxes  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-8  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected Federal Income Taxes (\$000)</b>
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	

## Schedule C-9

Michigan Public Service Commission  
Company Name  
Projected State Income Taxes  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-9  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected State Income Taxes (\$000)</b>
<u>Line No.</u>	<u>Description</u>	<u>Source</u>	



# Schedule C-10

Michigan Public Service Commission  
Company Name  
Projected Other (or Local) Taxes  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-10  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)
			<b>Projected Other (or Local) Taxes (\$000)</b>
<b>Line No.</b>	<b>Description</b>	<b>Source</b>	

# Schedule C-11

Michigan Public Service Commission  
Company Name  
Projected Allowance for Funds Used During Construction  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-13  
Schedule: C-11  
Page: 1 of 1  
Witness:

<u>Line No.</u>	<u>(a) Description</u>	<u>(b) Source</u>	<u>(c) Projected AFUDC (\$000)</u>
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## Schedule D-1

Michigan Public Service Commission  
 Company Name  
 Projected Rate of Return Summary

Case No.: U-XXXXX  
 Exhibit No.: A-14  
 Schedule: D-1  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) (c) (d) Capital Structure			(e) Cost Rate %	(f) (g) (h) (i) Weighted Cost			
		(b) Amount (\$000) (1)	(c) Permanent Capital (2)	(d) Percent of Total Capital		(f) Permanent Capital (2)	(g) Total Cost %	(h) Conversion Factor	(i) Pre-Tax Return
1									
2	Long-Term Debt				(3)				
3									
4	Preferred Stock				(4)				
5									
6	Common Shareholders' Equity				(5)				
7									
8	Total Permanent Capital								
9									
10	Short-Term Debt				(6)				
11									
12	Job Development- ITC-Debt								
13	Job Development- ITC Equity								
14	Total Job Development- ITC								
15									
16	Deferred Income Taxes (Net)- MBT								
17									
18	Deferred Income Taxes (Net)- Federal								
19									
20	Total								

- (1) see Exh. A-12, Sch. B2
- (2) Excludes Short-Term Debt, Deferred Job Development Investment Tax Credit, Deferred Investment Tax Credit, and Deferred Income Taxes to calculate the rate of return for Job Development Investment Tax Credit purposes in accordance with Internal Revenue Service Income Tax Regulation Section 1.46-6
- (3) See Exh. A-14, Sch. D2
- (4) See Exh, A-14, Sch. D4
- (5) See Exh, A-14, Sch. D5
- (6) See Exh, A-14, Sch. D3

## Schedule D-2

Michigan Public Service Commission  
 Company Name  
 Cost of Long-Term Debt  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-14  
 Schedule: D-2  
 Page: 1 of 1  
 Witness:

Line No.	(a) Description	(b) Original Issue Date	(c) Stated Maturity Date	(d) Interest Rate (%)	(e) Amount of Offering (\$000)	(f) Price to Public (%)	(g) Underwriting & Financing Expenses (%)	(h) Net Proceeds to the Company (%)	(i) Cost Based on Net Proceeds (%)	(j) Amount Outstanding (\$000)	(k) Annual Cost (\$000)
1											
2	<b>Mortgage Bonds</b>									\$	
3											
4											
5											
6											
7											
8	Total Mortgage Bonds									<u>\$</u>	
9											
10	<b>Other Long-Term Debt</b>										
11										\$	
12											
13											
14	Total Other Long-Term Debt									<u>\$</u>	
15											
16	Total Long-Term Debt									\$	
17											
18	Unamortized Debt Discount, Premium, and Expense									<u>                    </u>	
19											
20	Total Long-Term Debt Balance									<u><u>\$</u></u>	

# Schedule D-3

Michigan Public Service Commission  
 Company Name  
 Cost of Short-Term Debt  
 Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
 Exhibit No.: A-14  
 Schedule: D-3  
 Page: 1 of 1  
 Witness:

Line No.	(a) Month	(b) Projected Balance Outstanding (\$000)	(c) Total Cost (\$000)
1			
2	Commercial Paper	\$	\$
3			
4	Inter-Company Loans		
5			
6	Letter of Credit		
7			
8	Other	_____	_____
9			
10	Total	\$ =====	\$ =====
11			
12	Average Cost of Short-Term Debt		\$ =====



## Schedule D-5

Michigan Public Service Commission  
Company Name  
Cost of Common Shareholders' Equity  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-14  
Schedule: D-5  
Page: 1 of 1  
Witness:





## Schedule F-1

Michigan Public Service Commission  
 Company Name  
 Annual Service Area Sales by Major Customer Classes and System Output  
 5-Year Projected

Case No.: U-XXXXX  
 Exhibit No.: A-16  
 Schedule: F-1  
 Page: 1 of 1  
 Witness:

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line					Total	Total	Total	Total	Total
No.	Description	Alloc	Total	Alloc Juris	Residential	Commerical Secondary	Primary	Government	Wholesale

## Schedule F-2

Michigan Public Service Commission  
Company Name  
Summary of Present and Proposed Revenue by Rate Schedule

Case No.: U-XXXXX  
Exhibit No.: A-16  
Schedule: F-2  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)	(d)	(e)
		<b>Total</b>	<b>Total</b>	<b>Total Net</b>	<b>Total Net</b>
Line		<b>Present</b>	<b>Proposed</b>	<b>Increase/(Decrease)</b>	<b>Increase/(Decrease)</b>
No.	<b>Description</b>	<b>Revenue</b>	<b>Revenue</b>	<b>(\$000)</b>	<b>(%)</b>
		<b>(\$000)</b>	<b>(\$000)</b>		

# Schedule F-3

Michigan Public Service Commission  
Company Name  
Present and Proposed Revenue Detail  
(\$000)

Case No.: U-XXXXX  
Exhibit No.: A-16  
Schedule: F-3  
Page: 1 of 1  
Witness:

(a)	(b)		(c)	(d)	(e)	(f)	(g)
	<u>Billing Determinants</u>			<u>Present</u>		<u>Proposed</u>	
<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Quantity</u>	<u>Units</u>	<u>Rate</u>	<u>Revenue</u>	<u>Rate</u>	<u>Revenue</u>

## Schedule F-4

Michigan Public Service Commission  
Company Name  
Comparison of Present and Proposed Monthly Bills  
  
Residential Service Rate

Case No.: U-XXXXX  
Exhibit No.: A-16  
Schedule: F-4  
Page: 1 of 1  
Witness:

	(a)	(b)	(c)	(d)	(e)	(f)
				<u>Increase</u>		
<u>Line</u> <u>No.</u>	<u>Monthly kWh Use</u>	<u>Present Net</u> <u>Monthly Bill</u>	<u>Proposed Net</u> <u>Monthly Bill</u>	<u>Amount</u>	<u>Percent</u>	<u>Proposed</u> <u>Unit Cost</u>

**Schedule F-5**

Michigan Public Service Commission  
Company Name  
Proposed Tariff Sheets  
Projected 12 Month Period Ending xxxx

Case No.: U-XXXXX  
Exhibit No.: A-16  
Schedule: F-5  
Page: 1 of 1  
Witness:

**MICHIGAN PUBLIC SERVICE COMMISSION**  
**PART III – STANDARD FILING REQUIREMENTS**  
**SUPPLEMENTAL DATA**

The following data is to be provided to Commission Staff at the time of filing of a general rate application and is to be treated as the initial data request meant to facilitate the Commission Staff's audit of historical, bridge, and projected data covering the 12-month historical period ending \_\_\_\_\_, the bridge period, and the 12-month projected period ending \_\_\_\_\_. At the time of filing, the utility shall also provide this data to all intervening parties in the utility's preceding general rate case, utilizing the most recent "Service List" from the preceding general rate case to provide such data,<sup>1</sup> along with supplying the same to all other intervening parties in this case promptly upon request, all or a portion thereof capable of being subject to a protective order, if so requested and approved. This information should be used in conjunction with the annual reports filed by the utility with the MPSC (i.e., P-521 and P-522 reports, etc.). The utilities' filed projected rate case amounts should be fully supported within PART I of the MPSC's STANDARD RATE CASE FILING REQUIREMENTS.

Unless stated otherwise, the following data should be provided for all electric, gas and steam utilities. If a particular requirement does not apply to electric, gas or steam, simply indicate as such.

**Accounting Data and Records**

- Historical period balance sheet and income statement with supporting monthly detailed general ledgers.
- Listing of all internal audit reports completed during and since the historical period.
- Listing of ongoing internal audits.
- Most recent calendar year External Auditor Audit Report and Audit Report of Differences.
- Current corporate structure and organizational chart for utility.
- See Attachment 2 for additional requirements

**Sales and Purchased Power**

- Historical period actual sales data, both by volumes and customers by rate schedule.
- Historical period weather normalized sales by customer class/rate schedule.
- An explanation of any significant customer usage changes in the historical period.
- Historical period company use and losses (including unaccounted for gas).
- Historical period on-peak/off-peak sales data.

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<sup>1</sup> If a prior intervenor's contact information has changed since the last "Service List" in the preceding general rate case was issued, it is that prior intervenor's responsibility to update its contact information on record with the Commission by sending an email to the Commission's Executive Secretary at [mpscdoctors@michigan.gov](mailto:mpscdoctors@michigan.gov).

- Historical period actual heating degree day and cooling degree day information.
- See Attachment 3 for additional requirements

### **Other Operating Revenues**

- Summary schedule that shows actual Other Operating Revenues by account, for the historical period.
- See Attachment 4 for additional requirements

### **Rates, Tariffs, and Cost of Service**

- See Attachment 5 for additional requirements (including Attachment 5a)

### **Operation and Maintenance Expenses**

- Actual O&M expenses by account for the historical period as detailed in same format as the utility supplies in its annual P-521/P-522 reports.
- Description of methodology and calculations underlying billings from parent company.
- Provide annual uncollectible write-offs and collections, by rate schedule, for the most recent 5 years. If the information is unavailable by rate schedule, provide by rate class. If this is not possible, explain in detail why it is not. Include 3 and 5 year averages and 3 and 5 year rolling averages.

### **Compensation & Benefits**

- Historical period payroll and number of employees.
- Executive payroll (all compensation) for the historical period. Show allocations of executive payroll to all utility and non-utility entities and the basis for the allocations.
- Description and support for benefits included in Account 926 for the historical period.
- Provide a copy of the most recent actuarial report for all retirement plans and other post-employment benefits.
- Provide copies of employee informational booklets describing all executive and non-executive benefit and incentive plans in effect during historical period.
- See Attachment 6 for additional requirements
- See Attachment 7 for additional requirements

### **Taxes Other than Income Taxes**

- Calculations for the following items in the historical period: All payroll related taxes, Property Taxes, Other

### **Income Taxes**

- Calculation of state and federal income tax expenses for the historical period. Include components such as net income before taxes, synchronized interest expense and Schedule M adjustments.
- Calculations supporting the adjustments to the operating income that have been assumed for the projected period. Include the supporting calculation for synchronized interest expense.
- Copies of most recent calendar years Federal and State Income Tax Returns for Utility must be made available to review.

### **Plant, CWIP and Working Capital**

- Plant in service actual balances by MPSC plant account at end of the historical period. Show annual additions, retirements, and sales of plant.
- Reserve for depreciation balances by plant account from the historical period. Show accruals, retirements, salvage, cost of removal and amortizations separately. Explain any significant items.
- Details of CWIP balance for historical period.
- Details of non-utility plant amounts and investments in subsidiaries.
- Depreciation and amortization expense accrual included for historical period by plant account.
- Schedule of depreciation rates during the historical period.
- Historical end of period balances for individual working capital balances (assets and liabilities) corresponding to the projected working capital.
- Deferred tax balances for historical period and summary of their calculation.
- Derivation of historical period AFUDC.
- List any changes in accounting for plant during and since the historical period.
- List any changes in the method used to calculate depreciation on plant balances and an explanation of the change/reason.

### **Capitalization**

- End of historical period actual capital components include: long-term debt, short-term debt, common equity, deferred income taxes, and JDITC.
- Calculation of long-term debt for the historical period, separating interest from amortization of debt discount, premium and expense. Show debt issuances, principal repayments, and retirement of debt.
- Capitalization Ratios- Permanent Capital (LTD and Common Equity).
- See Attachment 8 for additional requirements



**Generation/Production Related**

- See Attachment 9 for additional requirements
- See Attachment 10 for additional requirements

**Distribution Related**

- See Attachment 11 for additional requirements. The information required in Attachment 11 applies only to regulated utilities serving one-million or more electric or gas customers within the State of Michigan.

**Financial Metrics**

- See Attachment 12 for additional requirements

## **PRE-FILING REQUIREMENTS**

### **Filing Announcement:**

In order to facilitate the scheduling and preparation of rate case proceedings, any utility intending to file a general rate case shall file a Filing Announcement (FA), in a new public docket, at least 30 calendar days prior to the proposed filing of the case. The FA, along with a proof of service, shall be served on the Michigan Public Service Commission (Commission) and all parties granted intervention in the utility's last two general rate cases. If the general rate case described in the FA is not filed within 120 days after filing of the FA, the FA will be considered withdrawn.

The Filing Announcement shall include:

- Statement of intent to file for an increase in rates
- Dates of the historical and proposed test periods
- Estimated date of filing
- The service area to be included in the application for an increase in rates

The Filing Announcement is informational only. The FA does not replace, or impact in any way, the Initial Notice of Hearing required by Section 71 of the Administrative Procedures Act and Rule 417 of the Rules of Practice and Procedure before the Commission.

The Filing Announcement satisfies the utility's obligation under MCL 460.6a(1) to "coordinate with the [C]ommission staff in advance of filing its general rate case . . ."

### **Rate Case Summary:**

The utility shall file a summary of the intended rate case in the same docket as the Filing Announcement. This summary shall be filed at least 3 calendar days prior to the actual filing date. The summary shall include:

- Summary of the most recent rate case filed with the Commission
  - Case number and test year of most recent rate case
  - The dollar amount requested and the dollar amount granted with the date implemented
  - ROE approved in the most recent rate case
- Overview of current key rate case issues and drivers. At minimum,
  - The requested revenue increase (aka requested revenue deficiency)
  - Percentage increase overall, and the rate increase/decrease by rate class and also by rate schedule
  - Proposed changes to rate design
  - Proposed changes to cost of service
  - Inflation rates
  - Requested ROE

- o Unique or special requests
- o Include a breakdown of the key drivers in the request and quantify the revenue requirement impact of each driver, with the sum equaling the revenue requirement increase requested in the format below:

Key Drivers • Revenue Requirements		
	Drivers	Revenue Requirement Impact
a.	xxxx	\$\$\$
b.	xxxx	\$\$\$
c.	xxxx	\$\$\$
d.	xxxx	\$\$\$
e.	xxxx	\$\$\$
f.		
g.		
h.		
i.		
j.		
k.	<b>Total Revenue Requirement Impact</b>	<b>\$\$\$</b>

- o Identify the revenue requirement associated with rate base. In the format below, Include a breakdown of the rate base key drivers by rate base item from the most recent rate case to the requested rate base in this case.

Key Drivers • Rate Base			
	Drivers	Rate Base Impact (rate base 13-month average)	Revenue Requirement Impact (Return on, Return of, and Property Tax)
a.	Last Rate Base Order	\$\$\$	\$\$\$
b.	xxxx	\$\$\$	\$\$\$
c.	xxxx	\$\$\$	\$\$\$
d.	xxxx	\$\$\$	\$\$\$
e.	xxxx	\$\$\$	\$\$\$
f.			
g.			
h.			
i.			
j.			
k.	<b>Requested Rate Base</b>	<b>\$\$\$</b>	<b>\$\$\$</b>

- Intended filing date if it has changed since the Filing Announcement was filed, along with proposed effective date of new rates.

The Rate Case Summary is informational only and shall not be considered final or binding. Modifications to the actual rate case filing that are not reflected in the Rate Case Summary shall not require a new 3 calendar day spacing, and shall not impact the timing of the actual rate case filing in any way. In addition, such modifications shall not require a new Rate Case Summary to be filed.

**Accounting Data and Records**

1. Provide the most recent cost allocation manual (CAM) or detailed summary for any cost allocations included in the rate case filing.
  - a. Provide an explanation of any changes in cost allocation procedures or calculation methods within the last 3 years as well as deviations from FERC Accounting Instructions.
  
2. Provide overview of utility accounting procedures that describe the accounting process from the time a cost is incurred, or revenue is received, until the item is ultimately assigned to a FERC Account.
  - a. Provide a cross-walk from Internal Account to FERC Accounting

**Sales and Purchased Power**

1. Provide actual sales, use per customer, and number of customers by month by the rate schedules as proposed in this case for the most recent 60 months. Provide in Excel spreadsheet format with working formulas.
2. Provide weather normalized sales by month by rate class (provide by rate schedule if available) for the most recent 60 months provided in Item 1. Provide in Excel spreadsheet format with working formulas.
3. Provide forecasted sales, use per customer, and number of customers by month by rate class (provide by rate schedule if available) for 60 months beyond the actual sales provided in Item 1, including the forecasted test period and beyond as available. Provide in Excel spreadsheet format with working formulas.
4. Weather Normalization:
  - a. Provide, in electronic spreadsheet format, a table containing monthly values of peak usage / demand by jurisdiction and by total system (if different) for the most recent calendar year for which actual values for each month are available.
  - b. Identify by name, location ID, and jurisdiction the applicable weather station(s) used to normalize the Test Year's sales volumes.
  - c. Provide, in electronic spreadsheet format, the actual number of Heating Degree Days (HDD) and Cooling Degree Days (CDD) for each of the most recently completed 30 calendar years for each weather station used by the Company in determining Test Year weather normalization adjustments.
  - d. Provide, in electronic spreadsheet format, the HDD and CDD data used to normalize Test Year sales volumes. Indicate if these values are on a calendar basis or a billing cycle basis.
  - e. Provide by rate class for each of the most recently completed 20 calendar years, in electronic spreadsheet format:
    1. Number of customers on a year-end basis;
    2. Number of customers on an annual average basis; and
    3. Class annual sales volumes.
  - f. Provide, in electronic spreadsheet format, projected customers and sales volumes by rate class for the Test Year.
5. Provide purchased power from MISO Market and PJM Market by month for the previous 5 years.
6. Provide SSR Payments and Revenues for the previous 5 years.
7. Provide Planned Generator Outages for the projected test year.
8. Provide Unplanned Generator Outages for previous 5 years.

9. Provide Most Recent Line Loss Study.
  - a. Methodology
  - b. Loss Mitigation Efforts
  - c. Forecasted Line Loss 3 years
  
10. Provide Summary of Uncollectible Expenses.
  - a. Methodology of Calculation
  - b. 5 Year Historical
  - c. Mitigation Strategies
  - d. Forecast 3 years
  - e. 5 Year Historical gross write-offs by year
  - f. 5 Year Historical net write-offs by year
  
11. Provide comparison of Last Rate Case Sales Projections, Customer Counts, Sales Per Customer, Revenues, and ROE to actuals in the operation of the test year.

**Other Operating Revenue**

1. Provide a historical five year breakdown of all Other Operating Revenue accounts- and any other sub-accounts or other subdivisions associated- in a format (with adjustment necessary for rate case purposes) similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
2. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in an account exceeding 5% or \$500,000, explain in detail the reason for the change.
3. Provide Late Fees Collected by customer class.

## **Rates, Tariffs, and Cost of Service**

### **General**

1. Provide a copy of all exhibits, including all workpapers and models relied on in their preparation, in native working electronic format. For any hard input, provide and explain the provenance and source of said input in detail
2. Provide a separate copy of all exhibits, including workpapers and models relied on in their preparation, relating to cost of service, and rate design conforming to the most recent Commission decisions on all issues.
3. Provide a list of adjustments (with explanations and where the adjustments would fit in the revenue requirement model) to the revenue requirement that would result if all revenue requirement items conformed to most recent Commission decisions.
4. Provide a legend showing which inputs in the cost of service model correspond to each output of the revenue requirement model (or other model utilized in the Company's filing). If an output corresponds to multiple inputs or vice-versa, explain how those amounts are distributed in detail.
5. Provide a summary, including an explanation and testimony, exhibit, model, and workpaper references, of all differences between the Company's proposed exhibits and those conforming to the Commissions most recent decisions.

### **Determinants**

6. Provide bill frequency distributions for all rate schedules for the most recent 5 years.
7. Provide a thorough description of the methodology necessary to adjust the cost of service inputs and allocators and rate design determinants to account for customers moving between rate schedules if breakevens were to be changed.
8. For any customer/load/usage movement assumed between rates, rate schedules, credits, or provisions, provide all determinants involved in the change, their source, and their ultimate destination.

### **Credits and Special Provisions**

9. Provide a historical five year breakdown of participation in all credits and special provisions (including but not limited to Residential Income Assistance, Senior Citizen, Load Management, and opt-out programs), both monthly and summed to annually, with data on customer count, average monthly bill, average and total volumetric usage,



average and total dollar amount provided by the RIA program; on a monthly basis. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.

10. For any year-to-year or month-to-month historical changes and changes from the most recent historical year to the Company's projection exceeding 5%, explain in detail the reason for the change.

### **Value-Added Services**

11. Separately provide a detailed historical five year breakdown of all Value-Added Services revenues and expenses (separately showing all subdivisions of same) in a format similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
12. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in a program exceeding 5%, explain in detail the reason for the change.
13. Provide a complete copy of the most recent annual report prepared for the value added programs provided to Staff pursuant to MCL460.
14. Provide an explanation for variances in the projected test year value added programs revenues and expenses that don't conform to allocations and calculations provided in the annual report.

### **Jobwork**

15. Separately provide a detailed historical five year breakdown of all Jobwork revenues and expenses (separately showing all subdivisions of same) in a format similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
16. For any year-to-year historical changes and changes from the most recent historical year to the Company's projection in an account exceeding 5%, explain in detail the reason for the change.

## **GAS UTILITY SPECIFIC REQUIREMENTS**

### **Test Year Design Peak Day Volume**

17. Provide the mathematical model used by the Company for forecasting projected peak day volumes.
  - a. Identify the specific variables used in the design peak day forecast model.
  - b. Indicate if this model was used by the Company in previous design peak day forecasts.
18. If the design peak day calculation relies on an assumption for HDDs, explain why the value utilized was chosen.
19. If the design peak day calculation relies on an actual historical peak day, identify the date, throughput volume, and HDDs of the actual historical peak day.
20. Provide the actual, annual peak day volumes for the last 15 years.
21. Provide projections for annual peak day volume for the last 15 years made by the Company.

### **Other Gas-in-Kind**

22. Identify any non-rate schedule fuel/GIK credits in the Company's filing, including workpaper and exhibit references.
23. Explain how the non-rate schedule fuel/GIK credits are calculated.
24. Provide a historical five year breakdown of all non-rate schedule fuel/GIK credits in a format (with any adjustments necessary for rate case purposes) similar to that found on work-papers supporting the Company's projections of same. Include, separately show, and explain in detail all adjustments and normalizations that would be made for rate case purposes. Include 3 and 5 year calendar averages and 3 and 5 year rolling averages.
25. Explain any differences between the historical and forecasted non-rate schedule fuel/GIK credit amounts.

**Electric Utility Specific Requirements**

26. Provide Hourly unit/plant specific production/generation (gross kWh) for the last five years, for all generation facilities.

<b>Michigan Public Service Commission</b>						
<b>Case:</b> U-XXXXX						
<b>Company Name:</b>						
<b>Date:</b>						
<b>Generation 8760</b>						
<b>Unit</b>	<b>Plant</b>	<b>Month</b>	<b>Day</b>	<b>Hour</b>	<b>Year</b>	<b>KWH</b>

27. Provide Hourly Dispatch data for peak day (both MISO and Company peak) for the last 5 years.

<b>Michigan Public Service Commission</b>			
<b>Case:</b> U-XXXXX			
<b>Company Name:</b>			
<b>Date:</b>			
<b>Peak Day Generation</b>			
<b>YEAR</b> 20XX			
<b>MISO Peak Load Day:</b> MM/DD/YYYY		<b>Company Peak Load Day:</b> MM/DD/YYYY	
<b>Unit</b>	<b>Generation (000s kWh)</b>	<b>Unit</b>	<b>Generation (000s kWh)</b>

28. Provide 8760 hourly load data for the most recent 10 years (or as many as are available), broken out by schedule and those schedules combined to class.

Michigan Public Service Commission					
Case:		U-XXXXX			
Company Name:					
Date:					
Load 8760					
Class	Rate	Month	Hour	Year	KWH

29. Identify the monthly coincident peaks, and the lowest system hour. Also provide each rate schedule/class Non-Coincident peak, and lowest hours.

Michigan Public Service Commission																					
Case:		U-XXXXX																			
Company Name:																					
Date:																					
Monthly Coincident Peaks					Monthly Lowest Hour					Monthly Lowest Hour by Class						Monthly Class Peaks					
Y	M		H	K	Y	M		H	K	C	Y	M		H	K	C	Y	m		H	K
a	o	D	o	W	a	o	D	o	W	s	a	e	n	a	W	s	a	a	e	a	W
r	n	a	u	H	r	n	y	r	H	s	r	h	y	r	H	s	r	h	y	r	H

30. Provide Historical 5 years of Generation (kwh), Load (kwh), and real-time LMP, MCC, and MLC (\$) at each of the companies MISO nodes, or for whichever nodes that are used by company owned generation assets. Also provide 5 year projected LMP's for all applicable nodes. A paper copy of this information is not required if this information is provided in electronic model form (Excel) at the time of the filing.

Michigan Public Service Commission													
Case:		U-XXXXX											
Company Name:													
Date:													
		Nodal Data											
Date	Node	Value: Generation (KWH), Load (KWY), LMP (\$), MCC (\$), MLC	0:00	1:00	2:00	3:00	4:00	5:00	6:00	7:00	8:00	9:00	10:00
mm/mm/yyyy	ABC.123	Generation	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	Load	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	LMP	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	MCC	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
mm/mm/yyyy	ABC.123	MLC	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx

31. Provide replacement costs for each plant (if available).
32. Provide five year plant specific data for the following accounts: "Plant in service", "Accumulated Depreciation", "Depreciation Expense" and, "Construction Work In Progress" in the excel format provided (see attached PDF's for spreadsheet format).
33. For the most recent 5 years provide electric account and generation plant data, of plants under MPSC jurisdiction.

Electric Energy Account Summary		
Line No.	Item	MWH's
1	<b>SOURCES OF ENERGY</b>	
2	Generation (Excluding Station Use):	
3	Steam	
4	Nuclear	
5	Hydro-Conventional	
6	Hydro-Pumped Storage	
7	LESS Energy for Pumping	
8	Other	
9	<b>Net Generation (Total of lines 3 thru 8)</b>	

MONTHLY PEAKS AND OUTPUT			
Line No.	Month	Total Monthly Energy	Monthly Non-Requirements Sales for Resale & Associated Losses
10	January		
11	February		
12	March		
13	April		
14	May		
15	June		
16	July		
17	August		
18	September		
19	October		
20	November		
21	December		
22	TOTAL		

Year	Plant Name	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Kind of plant (steam, int. combustion. Gas turbine or nuclear	Year originally constructed	Year last unit was installed	Installed cpcty. (max. generator

Annual Report Data

- 34. For all generation plant and units in above requests, provide the following:
  - a. Provide an index for the full names of the plants and their associated units.
  - b. Supply a breakdown of “renewables” between solar, wind, and others.

## Depreciation Reserve (108)

Description	FERC/MPSC Account No.	Depreciation Reserve Balance December 31, 2011	Depreciation Reserve Balance December 31, 2012	Depreciation Reserve Balance December 31, 2013	Depreciation Reserve Balance December 31, 2014	Depreciation Reserve Balance December 31, 2015
<b>Intangible Plant</b>						
Miscellaneous Intangible Plant	303					
<b>TOTAL INTANGIBLE</b>						
<b>Production Plant</b>						
<b>Steam Production Plant</b>						
Structures and Improvements	311					
Boiler Plant Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
<b>Nuclear Production Plant</b>						
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
<b>Hydraulic Production Plant</b>						
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generator	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
<b>Other Production Plant</b>						
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
<b>Total Production Plant</b>						
<b>Transmission Plant</b>						
Structures & Improvements	352					
Station Equipment	353					
<b>Total Transmission Plant</b>						
<b>Distribution Plant</b>						
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Cust Meters-Conventional	370A					
Cust Meters-AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
<b>Total Distribution Plant</b>						
<b>General Plant</b>						
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop & Garage Equip	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
RWIP						
<b>Total General Plant</b>						
<b>Grand Total</b>	<b>P-521, p. 219</b>					

**Michigan Public Service Commission  
Company  
U-xxxxxx  
Construction Work In Progress (Account 107)**

Description	FERC/MPSC Account No.	CWIP				
		December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
<b>Intangible Plant</b>						
Miscellaneous Intangible Plant	303					
Total Intangible Plant						
<b>Production Plant</b>						
<b>Steam Production Plant</b>						
Land and Land Rights	310					
Structures & Improvements	311					
Boiler and Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
<b>Nuclear Production Plant</b>						
Land and Land Rights	320					
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
<b>Hydraulic Production Plant</b>						
Land and Land Rights	330					
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
<b>Other Production Plant</b>						
Land and Land Rights	340					
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
<b>Total Production Plant</b>						
<b>Transmission Plant</b>						
Land and Land Rights	350					
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
<b>Distribution Plant</b>						
Land and Land Rights	360					
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Meters	370					
Installations on Customer Premises	371					
Leased Property on Customer Premises	372					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
Total Distribution Plant						
<b>General Plant</b>						
Land and Land Rights	389					
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop and Garage Equipment	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
Total General Plant						
<b>Total DTE Electric</b>	<b>P-521, p. 216</b>					



**Company  
U-xxxxxx  
Depreciation Expense (403 - 405)**

Description	FERC/MPSC Account No.	Depreciation & Amortization Expense Total 2011	Depreciation & Amortization Expense Total 2012	Depreciation & Amortization Expense Total 2013	Depreciation & Amortization Expense Total 2014	Depreciation & Amortization Expense Total 2015
<b>Intangible Plant</b>						
Miscellaneous Intangible Plant	303					
<b>TOTAL INTANGIBLE</b>						
<b>Production Plant</b>						
<b>Steam Production Plant</b>						
Structures and Improvements	311					
Boiler Plant Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
<b>Nuclear Production Plant</b>						
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
<b>Hydraulic Production Plant</b>						
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
<b>Other Production Plant</b>						
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
<b>Total Production Plant</b>						
<b>Transmission Plant</b>						
Structures & Improvements	352					
Station Equipment	353					
<b>Total Transmission Plant</b>						
<b>Distribution Plant</b>						
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Cust Meters-Conventional	370A					
Cust Meters-AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374					
<b>Total Distribution Plant</b>						
<b>General Plant</b>						
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop & Garage Equip	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
<b>Total General Plant</b>						
<b>Grand Total</b>						

**Company**  
**U-xxxxxx**  
**Plant in Service (Account 101)**

Description	FERC/MPSC Account No.	Plant in Service	Plant in Service	Plant in Service	Plant in Service	Plant in Service
		December 31, 2011	December 31, 2012	December 31, 2013	December 31, 2014	December 31, 2015
<b>Intangible Plant</b>						
Miscellaneous Intangible Plant	303					
Total Intangible Plant						
<b>Production Plant</b>						
<b>Steam Production Plant</b>						
Land and Land Rights	310					
Structures & Improvements	311					
Boiler and Equipment	312					
Turbogenerator Units	314					
Accessory Electric Equipment	315					
Misc. Power Plant Equipment	316					
ARC-Steam Production	317					
Total Steam Production						
<b>Nuclear Production Plant</b>						
Land and Land Rights	320					
Structures & Improvements	321					
Reactor Plant Equipment	322					
Turbogenerator Units	323					
Accessory Electric Equipment	324					
Misc. Power Plant Equipment	325					
ARC-Nuclear Production	326					
Total Nuclear Production						
<b>Hydraulic Production Plant</b>						
Land and Land Rights	330					
Structures & Improvements	331					
Reservoirs, Dams and Waterways	332					
Water Wheels, Turbines and Generators	333					
Accessory Electric Equipment	334					
Misc. Power Plant Equipment	335					
Roads, Railroads and Bridges	336					
Total Hydraulic Production						
<b>Other Production Plant</b>						
Land and Land Rights	340					
Structures & Improvements	341					
Fuel Holders, Products and Accessories	342					
Prime Movers	343					
Generators	344					
Accessory Electric Equipment	345					
Misc. Power Plant Equipment	346					
ARC-Other Production	347					
Total Other Production						
<b>Total Production Plant</b>						
<b>Transmission Plant</b>						
Land	350					
Structures & Improvements	352					
Station Equipment	353					
Total Transmission Plant						
<b>Distribution Plant</b>						
Land and Land Rights	360					
Structures & Improvements	361					
Station Equipment	362					
Storage Battery Equipment	363					
Poles, Towers and Fixtures	364					
Overhead Conductors and Devices	365					
Underground Conduit	366					
Underground Conductors and Devices	367					
Line Transformers	368					
Services	369					
Meters	370A					
Meters- AMI	370B					
Installations on Customer Premises	371					
Street Lighting & Signal Systems	373					
ARC-Distribution Plant	374A					
Total Distribution Plant						
<b>General Plant</b>						
Land and Land Rights	389					
Structures & Improvements	390					
Office Furniture	391A					
Computer Equipment	391B					
Office Equipment	391C					
Transportation Equipment	392					
Stores Equipment	393					
Tools, Shop and Garage Equipment	394					
Laboratory Equipment	395					
Power Operated Equipment	396					
Communication Equipment	397					
Miscellaneous Equipment	398					
ARC-General Plant	399					
Total General Plant						
Total Electric	P-521, p. 207					

**Payroll and Incentive Compensation**

Provide the following information relating to payroll expenses:

1. Provide a schedule, similar to the format below, by pay period or month, which details the regular pay and the overtime pay and the regular hours worked and paid overtime hours worked for the historical test year and preceding 5 years.

	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
<b>Year: 20xx</b>												
Head Count												
Regular Pay												
Overtime Pay												
Regular Hours Worked												
Paid Overtime Hours Worked												
<b>Year: 20xx</b>												
Head Count												
Regular Pay												
Overtime Pay												
Regular Hours Worked												
Paid Overtime Hours Worked												
***												
---												
---												
---												

2. For the 12-month historical test year, 12-month projected test year, and bridge year, provide (on a total Gas or Electric or Steam basis) a separate summary table for each year (using categories and format shown below) that includes the number of full time employees (FTE's/Headcount) (exclude FTE's created by overtime hours) and the actual paid cash compensation broken down between base wages or salaries, overtime, and incentives or bonuses. For any calendar year included in this request for which actual data is not available for the entire calendar year, create a calendar year using the available actual data combined with the forecast applicable to the rest of the year. Identify which months and figures are associated with both the actual and forecast data.

Year: 2XXX		Actual (Unadjusted) Paid Cash Compensation					
Category	Total Gas or Electric or Steam FTE*	Base Wages or Salaries	Overtime	Incentive or Bonus		Other Compensation (Explain)	Total
				Short-Term	Long-Term		
Officers							
Exempt							
Nonexempt							
Union							
Sub Total							
Contracted Services							
<b>Total</b>							

\*Please Exclude Full-Time Equivalent (FTE) Created by Overtime

3. For the Historic Test Year through the Projected Test Year, describe all salary increases that could apply to union employees, as well as non-union employees, e.g. Cost of living, step, etc. Specify when each type of salary increase could apply, e.g. monthly, quarterly, annually, etc.
4. Provide the total headcount and the total aggregated fees and compensation paid to directors and executives during the test year. Include all benefits including, but not

limited to, dues and/or memberships paid, automobiles, insurance premiums and stock options.

5. Provide the historic test year payroll and projected test year payroll by operating group (i.e. generation, distribution, etc.). If unable to split the data between gas and electric divisions, use the same allocators that have been used in the company's 10K reporting. Additionally, provide details for:
  - a. Changes in payroll from the historic test year to the projected test year for each operating group.
  - b. For each operating group, provide total material, total labor, total contracted, total overhead, total other, and overall total cost for the 12-month historic test year and 12-month projected test year.
6. For any incentive compensation cost included in the current rate case, provide the level of performance achieved and plan payout for the related plan(s) in the most recent 5 years.

**Pension, OPEB, and Active Healthcare****Pension**

1. Provide the pension expense included in the projected test year
2. Provide the pension expense for the projected test year based upon the most recent year-end actuarial remeasurement.
3. If the pension expense included in the rate case is different than the pension expense included in part 2 above, provide support from the actuary that documents and justifies any deviation in expense included in the rate case filing which differs from the year-end actuarial remeasurement amounts. If an interim projection is submitted by the Company as the rate case expense, documentation from the actuary that provides a basis and rationale for the interim projection's deviation from the year-end remeasurement should be included. Changes in assumptions (specifically the discount rate) should be explained by the actuary.
4. Provide all actuary communications that relate to pensions for the projected period. For each communication, provide who requested the changes in the discount rate, assumed rate of return on assets, etc. on all components of expense. Provide the purpose of each of these changes. For example, were the changes for rate case purposes, internal management, GAAP reporting, or other purposes?

**OPEB**

5. Provide the OPEB expense included in the projected test year
6. Provide the OPEB expense for the projected test year based upon the most recent year-end actuarial remeasurement.
7. If the OPEB expense included in the rate case is different than the OPEB expense included in part 6 above, provide support from the actuary that documents and justifies any deviation in expense included in the rate case filing which differs from the year-end actuarial remeasurement amounts. If an interim projection is submitted by the Company as the rate case expense, documentation from the actuary that provides a basis and rationale for the interim projection's deviation from the year-end remeasurement should be included. Changes in assumptions (specifically the discount rate) should be explained by the actuary.
8. Provide all actuary communications that relate to OPEB for the projected period. For each communication, provide who requested the changes in the discount rate, assumed rate of return on assets, etc. on all components of expense. Provide the purpose of each of these changes. For example, were the changes for rate case purposes, internal management, GAAP reporting, or other purposes?

**ACTIVE HEALTHCARE**

9. Provide the actual healthcare costs incurred for the historical test year and each of the preceding five years.

## **Capitalization**

1. Describe the utility's current dividend policy to its parent company and any planned changes to the current policy. Provide the dividend amount and percentage of total net income from the utility to its parent over the last 3 years.
2. If the Company has engaged in any interest rate hedging activities or interest rate derivative contracts since January 1 of the third year preceding the test year:
  - a. Explain the nature and general conditions of each activity or contract and provide a copy of each agreement or contract;
  - b. Provide each analysis, in electronic spreadsheet format, the Company performed prior to engaging in each of these transactions, including the date each such analysis was performed;
  - c. Provide for each transaction any ex post analysis of transaction gains or losses, in electronic spreadsheet format, including the date each such analysis was performed; and
  - d. Provide a copy of the Company's policies and guidelines related to hedging activities and to derivative contracts that were in effect as of the date the Company commenced each activity or executed one or more contracts involving each activity.
3. For each individual *pro forma* LT Debt security of the utility included in this filing, explain the assumptions used to calculate the coupon rate and the spread to benchmark Treasury in relation to the utility's credit rating. Please explain all issuance expenses and provide the calculations of the coupon rate and issuance expenses in electronic spreadsheet format. If the information was derived or obtained from other sources, identify each such specific source and provide a copy of each such specific source document in portable document format (PDF) files, MS Word files, or electronic spreadsheet files.
4. Provide copies of all presentations and other materials provided by the utility (or by a parent company specific to the regulated utility) to any credit rating agency in the previous 24-months. Include any historical and projected financial metrics and information provided by the utility (or by a parent company specific to the regulated utility) to any credit rating agency.
5. For utilities that have credit ratings from the major credit rating agencies listed below, provide *pro forma* financial ratios for the year preceding the Test Year and the Test Year including but not restricted to the ratios listed below. Calculate each ratio using the methodology used by each credit rating agency. Include the actual, *pro forma*, or actual plus *pro forma* financial statement or statements from which each ratio was calculated, in electronic spreadsheet format:

### ***Standard & Poor's:***

- a. Cash Flow (Funds from Operations / Debt %);
- b. Debt leverage (Total debt / Capital %); and
- c. Debt / EBITDA.

### ***Moody's:***

- d. CFO Pre-W/C to Interest;
- e. CFO Pre-W/C to Debt %;

- f. CFO Pre-W/C - Dividends to Debt %; and
- g. Total Debt to Book Capitalization %.

***Fitch:***

- h. EBITDA to Interest;
- i. FFO plus interest to interest;
- j. Debt to EBITDA;
- k. FFO to Debt %; and
- l. Debt to Capitalization %.

## **Generation/Production Related**

### **Operation and Maintenance (Electric)**

1. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide the following information by month, or next most detailed breakdown available, for each fossil, nuclear, and hydro operation and maintenance project over \$1,000,000, broken down by plant and unit. If a unit breakdown is not available, then provide the information separated by plant or the next available breakdown. Provide in Excel spreadsheet format with working formulas.
  - a) When planning began for the project.
  - b) The costs for each project broken into specific components as available (including, but not limited to engineering, materials, labor, contingency, etc.).
  - c) The actual/estimated project start and completion dates.
  - d) Reason(s) for the work to be performed (for example insurance, aging equipment, warranty, federal/state regulation, etc.).
  - e) Specific detail of the work that was/will be performed.
  - f) Provide an anticipated/actual project timeline for all the work to be performed, such as a GANTT chart.
  - g) Standards of the work to be performed (for example IEEE, ASME, etc.), if applicable.
  - h) Identify who will be performing the work. If the work was/will be contracted out, identify if the Company has used the vendors previously.
  - i) The approximate number of people performing the work.
  - j) For routine projects (i.e., work that the utility performs regularly), identify how often the work is performed.
  - k) The last time similar work was performed.
  - l) Identify when the budget was drafted for the project.
  - m) Identify when the budget was submitted for the project.
  - n) Identify when the budget was approved (internally and by the Board of Directors) and what amount was approved for the project.
  - o) Identify who at the Company approved the budget for the project.
2. Provide the annual spending and the percent of the project that has been/will be completed by year/partial year for every fossil, nuclear, and hydro operation and maintenance project over \$1,000,000 identified in Item 1. Provide in Excel spreadsheet format with working formulas.
  - a) Identify what amount of the annual spending for each operation and maintenance project is currently included in the Company's authorized rates.
3. For the fossil/steam plants identified on page 402 in the utility's annual report as "STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)", provide the actual operation and maintenance expenses by unit, or the next most detailed



breakdown available, for the most recent five years consistent with the MPSC Annual Report Form P-521 page 320-323 for Steam Power Generation. Provide in digital Excel spreadsheet format with working formulas.

4. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide a list of all fossil, nuclear, and hydro plant outages over seven days in length by plant by unit. Include the outage start and end dates, the outage duration, the reason for the outage, and a detailed explanation of the work that was or will be performed. For planned outages that have already occurred, provide the planned as well as the actual details of the outage. Provide in digital Excel spreadsheet format with working formulas.
5. Provide the following actual information for each generating unit including peakers by year for the most recent five years: 1) capacity factor; 2) equivalent availability factor; 3) planned outage factor; 4) random outage factor; 5) heat rate; and 6) net generation. Provide in digital Excel spreadsheet format with working formulas.
6. For the forecasted test period, provide the following forecasted information for each generating unit including peakers: 1) capacity factor; 2) equivalent availability factor; 3) planned outage factor; 4) random outage factor; 5) heat rate; and 6) net generation. Provide in digital Excel spreadsheet format with working formulas.

#### **Capital Expenditures (Electric)**

7. Beginning with the first month of the historical test period through the last month of the forecasted test period, provide the following information by month for each fossil, nuclear, and hydro capital project over \$1,000,000, broken down by plant and unit. If a unit breakdown and/or monthly breakdown is not available, then provide the expenses in the next most detailed breakdown available. Provide in Excel spreadsheet format with working formulas.
  - a) When the planning began for the project.
  - b) The costs for each project broken into specific components (including, but not limited to engineering, materials, labor, contingency, etc.) and specify which amounts are construction work in progress (CWIP) or plant-in-service. For capital projects that span multiple rate cases, the Company should maintain consistent cost component nomenclature in its exhibits and workpapers. If a category name has changed since the previous case but is part of the same project, the Company shall indicate the change, provide a rationale for the change, and include a financial crosswalk between the last case's category or categories and the current case's equivalent category or categories.
  - c) The actual/estimated project start and completion dates.
  - d) Reason(s) for the work to be performed (for example insurance, aging equipment, warranty, federal/state regulation, etc.).
  - e) Specific detail of the work that was/will be performed.
  - f) Provide an anticipated/actual timeline for all the work to be performed, such as a GANTT chart.
  - g) Standards of the work to be performed (for example IEEE, ASME, etc.).

- h) Identify who will be performing the work. If the work was/will be contracted out, identify if the Company has used the vendors previously.
  - i) The approximate number of people working on the project.
  - j) For routine projects (i.e., work that the utility performs regularly), identify how often the work is performed.
  - k) The last time similar work was performed.
  - l) Identify when the budget was drafted for the project.
  - m) Identify when the budget was submitted for the project.
  - n) Identify when the budget was approved (internally and by the Board of Directors) and what amount was approved for the project.
  - o) Identify who at the Company approved the budget.
  - p) If the project received a Certificate of Necessity per MCL 460.6s:
    - i) Identify the CON case number
    - ii) Indicate how much was approved for the project.
8. Provide the annual spending and the percent of the project that has been/will be completed for every fossil, nuclear, and hydro capital project over \$1,000,000 identified in Item 1. Provide in Excel spreadsheet format with working formulas.
- a) Identify what amount of the annual spending for each capital project was requested for recovery in the Company's previous rate case.
  - b) For capital projects that span multiple rate cases, explain why capital expenditures in past cases were underspent or overspent compared to previous Company projections and the amounts approved by the Commission in previous Orders.
9. For capital projects that were included in an approved integrated resource plan per MCL 460.6t (11):
- a) Identify the approved integrated resource plan and case number.
  - b) Indicate how much was approved for the project or projects.
  - c) Indicate when the Company began incurring costs for the project(s), or intends to commence incurring costs for the project(s).

## **Generation/Production Related**

### Definitions:

An **electric generating facility** is one or more electric generating units grouped together at a plant site.

**Non-routine projects** are not routine and do not recur annually. Non-Routine capital projects are typically undertaken only once in an electric generating facility's remaining lifetime or only once every ten years or longer. Examples of non-routine capital projects include environmental retrofits, major equipment overhauls, and lifecycle management.

A **Substantial Plant Investment (SPI)** is a cumulative capital investment on non-routine projects over a five-year period at an electric generating facility. The capital investment threshold for a project or a cumulative capital investment to qualify as an SPI is the lesser of: 1) \$50 million, or 2) 2% of the annual revenue requirement. The five-year period begins with the filing of the utility's first rate case that is filed after the final order in Case No. U-18238 that establishes rate case filing requirements is issued.

1. For any electric generating facility where SPI will occur, the initial request for recovery of capital expenditures related to the SPI should include a net present value (NPV) analysis. This analysis will compare two sets of costs, one set belonging to a "SPI" scenario, the other belonging to a "retirement/decommission" scenario which may or may not include replacement generation. The analysis should include the best available depreciation schedule for the actual expected life of the capital equipment associated with the SPI and the electric generating facility it is associated with. For example, if an SPI is expected to last 30 years, but the facility will only be operational for 10 years, the SPI should be depreciated in accordance with the actual expected operation of the SPI.
  - a. The "SPI" scenario will include all of the electric generating facility's projected capital and O&M expenses (including SPI capital and O&M costs) from the present through the expected retirement and decommissioning of the facility or 20 years from now, whichever comes first.
  - b. The "retirement/decommission" scenario will consist of the costs of retiring and decommissioning the facility or applicable electric generating units associated with the facility prior to the need for the SPI, and thus will not include the costs of the SPI.

In the NPV analysis, the capital and O&M costs of the projects associated with the SPI should be broken out and not lumped into larger, more general categories, in order to allow Staff and other interested parties to see the impact of the SPI on the facility's cost-effectiveness.

2. Provide a workpaper or exhibit that shows all capital and O&M projected test year amounts from the previous case with actual expenditures (to date) for all Routine and Non-Routine large capital projects. Provide a detailed explanation of any variance.

- For each SPI, as defined in #1 above, provide a separate exhibit or work paper. The work paper or exhibit shall include all projected amounts of the cumulative projects that collectively represent the total SPI from the start of the capital project through the end of the capital project. Provide actual amounts that align with the original projected amounts through the most recent full year. Also, provide the projected amount approved in the last rate case and the corresponding actual amount. This exhibit or work paper should be updated and included in every subsequent rate case until project completion. Identify variances on an absolute basis and provide a detailed explanation for any significant variances including why the variances were unavoidable and are reasonable. See example workpaper below:

Production Capital																			
Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
		Current Rate Case	Historic Test Year	Last Rate Case	Variance	SPI Yr-1	Variance	SPI Yr-2	Variance	SPI Yr-3	Variance	SPI Yr-4	Variance	Projected	Actual	Projected	Actual	Projected	Actual
		Projected 12 months	Actual	Approved	Actual		Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	
1	Routine Capital																		
2	SPI Facility Name																		
3	Project 1																		
4	Project 2																		
5	Project 3																		
6	Subtotal																		
7	Non-Routine Capital																		
8	SPI Facility Name																		
9	Project 1																		
10	Project 2																		
11	Project 3																		
12	Total																		

\*Insert additional years as needed to provide a complete SPI spending plan from start to finish  
\*Insert actual project amounts that correspond with projected amounts as available

- Identify any large contracts with third parties (EPCs, for example) that contain contingency funds, and the dollar amount of said contingency. Demonstrate that any large contracts with third parties (EPCs, for example) do not contain contingency funds.
- Provide all supporting information for items such as large supplier contracts (project contracted labor, EPC, etc.), plant purchase contracts, environmental quality or other large capital project budget/contracts. If support is confidential, provide said support (within three business days) once appropriate protective orders are in place.
- Provide the final reports of all environmental compliance studies that were undertaken for electric generating units or for projects at electric generating units. Reports more than five years old, or those that were provided in previous rate cases, do not need to be submitted. All supporting spreadsheets and calculations must be provided.

**Distribution Related**

The information required in Attachment 11 applies only to regulated utilities serving one-million or more electric or gas customers within the State of Michigan.

**Exhibit Presentation**

Distribution Capital Programs-	Historic Test Year (\$)	Last Rate Case Approved (\$) (If Contested)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation (>10%)	Current Case Projection (\$)
Reliability						
Asset Relocation						
Modernization						
TOTAL						

**Electric Utility Distribution System Capital Investments Filing Requirements**

1. Description of all capitalization policy changes occurring since last rate case that have a material effect on Distribution Capital investments.
2. Provide five year historic spending in all Distribution Capital Programs and explanation in program scope that would materially affect the use of averages over the 5 year period. (i.e. known and measurable, project relocation to another program, etc.)

***(SEE NOTE AT END ABOUT ALTERNATIVES TO #2)***

3. Provide project level data which supports the requested test year spending plan.
  - a. For the highest cost top 25 projects provide:
    - i. Purpose and Necessity of the Project with Supporting Data.
    - ii. Line Design, size, material used.
    - iii. Line Length and ROW requirements.
    - iv. Approximate Construction Schedule.
    - v. Project effect on cost of operation and reliability of service.
    - vi. A description of the property being replaced and salvage value.
    - vii. Map of site and location of facilities.
    - viii. Funding from other entities (MDOT, Customer, Municipalities, Etc.)
    - ix. All studies performed by the Company or 3<sup>rd</sup> party regarding the project.
    - x. Date of board approval.

4. CIAC 5 year historic and projected CIAC by distribution program.
5. Construction work in progress (CWIP)
  - a. Provide a list of all construction projects in progress at the filing date which have been included in the proposed rate base.
6. Provide spreadsheet/exhibit that includes all of the following information for the highest cost top 25 IT and OT projects in the test year.
  - a. Project description and functionality of the system with all acronyms defined.
  - b. Project timelines and spending plans.
  - c. Project benefits, both in dollars and intangible.
  - d. Project timeline including expected implementation date.
  - e. A description of alternatives considered, and rational behind decision.
  - f. Cost benefit ratio (if applicable).
  - g. Project business case showing date of Board Approval, and approved project amount for Each Individual Project.
  - h. Percentage of total budget that the top 25 projects represents, and total number of projects that fall outside of the top 25.
7. Provide the date and duration of all Demand Response (DR) events that have occurred in previous 5 years for all ***DR rates in each customer class and the estimated peak load reduction associated with the DR event.***
8. Identify all contingency costs included in the projected test year capital spending in the filing. If none, provide evidence that there are no contingency costs included in the rate request.
9. Provide total company Cyber Security Spending and allocation if applicable, between Companies.
10. Provide Vegetation Management (Capital)
11. Provide AMI Opt out Fees recovered in last 5 years.
12. Provide Circuit Reliability Rankings worst 10 (SAIFI and SAIDI)
  - a. Work plans to address reliability on these circuits.
  - b. Projected Costs
13. Provide a breakdown of capitalized replacement of assets during storms (i.e. Demand Failures/ Cap Restoration)
  - a. Number of each type of asset replaced. (Transformers, meters, etc.)
  - b. Average Cost of Storm Replacement (\$/meter, etc.)
14. Identify all current pilot programs being funded by the Company.
  - a. Explanation of the hypothesis of the pilot program.

- b. Potential benefits.
- c. Pilot timeframe.
- d. Pilot from previous 3 years.

### **Gas Distribution/Transmission/Storage/Production Capital Spending**

1. Description of all capitalization policy changes occurring since last rate case that have a material effect on capital investments.
2. Provide project level data which supports the requested test year spending plan.
  - a. For the highest cost top 25 projects provide
    - i. Purpose and Necessity of the Project with Supporting Data.
    - ii. Line Design, size, material used.
    - iii. Line Length and ROW requirements.
    - iv. Approximate Construction Schedule.
    - v. Project effect on cost of operation and reliability of service.
    - vi. A description of the property being replaced and salvage value.
    - vii. Map of site and location of facilities.
    - viii. Funding from other entities (MDOT, Customer, Municipalities, Etc.)
    - ix. All studies performed by the Company or 3<sup>rd</sup> party regarding the project.
3. Provide Unplanned Capital Replacement of Assets Over \$1 million for last 5 years. (Pipeline rupture, etc.)
4. Provide Progress of Commission approved Pipeline Replacement Program (MRP, EIRP, ETC).
  - a. Projected Timeline for Completion
  - b. Projected Cost Test Year
  - c. Cost to date
  - d. Estimated Total Project Cost
  - e. Most Recent Report on Program Filed at Commission.
5. Provide Storage Utilization Statistics for Last 5 years.
6. Provide Percentage of Remedial Digs requiring capital replacement.
  - a. Include justification of remedial work that is greater than 50 feet including, but not limited to, an explanation of why it was necessary to replace 50 feet in each instance.
7. Provide Maximum System Throughput for the last 5 years.
8. Customer Attachment Program (CAP)
  - a. Customers added in new projects (pre-construction).
  - b. Number of CAP customers added to existing projects.
  - c. CAP contribution from all currently open projects and projected test year projection.

- d. Example of CAP customer surcharge calculation for one project in projected test year.
- e. Annual comparison of projected CAP project costs to actual constructed costs for the previous 5 years, current saturation rate of project.

### **Electric Distribution O&M Spending**

1. Provide the actual, year-end amounts for all items on the C5 for the two most recently completed calendar years (in calendar year format).
2. Provide explanation of estimated AMI system benefits realized in the last 5 years by program. (Electric) (i.e. meter reading reduction, theft instances detected, remote disconnects, etc.)
3. Provide list of all distribution inspection programs (pole, transformer, etc.) their cycle lengths and annual costs for the most recent cycle.
4. Provide Vegetation Management Spending historic spending 5 years, miles per year. (Electric)
  - a. Number of customer outages and outage minutes due to vegetation for same 5 year period.
  - b. Vegetation management cycle completion %
  - c. Number of trees outside ROW (5 years)
  - d. Cost of Outside the ROW removal (5 years)
5. Service Restoration (Electric)
  - a. Provide 5 year Historic Expenditures.
  - b. List all events that interrupted more than 5% of customers in the years spanning from the historic test year to the projected test year (identify which were MED and Catastrophic Storms).
  - c. Cost per event
    - x. Capital Replacements (number of and unit cost)
    - xi. Labor Hours (Regular/Overtime)
  - d. Number of customers with outage minutes
  - e. SAIDI (event)
  - f. SAIFI (event)
  - g. Total Restoration time (0 outages)
  - h. Total Customer Outage Credit Payments by Category and Rate Class



As an alternative to the providing historic spending with explanation of changes in each category, the Staff believes a streamlined approach would be to provide projections of test year expenses in terms of FERC USoA distribution plant accounts. These are prescriptive in nature and therefore will not change based on the Utility structure and nomenclature, etc. This would eliminate to the need to understand what constitutes each proprietary program “bucket” and instead focus on the assets that are being placed into service instead of the program names. Staff could then use publically sourced data to compare historic spending to projected future spending.

Distribution Plant Investments	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation	Current Case Projection (\$)
360- Land and Land Rights						
361- Structures and Improvements						
362 – Station Equipment						
363- Storage Battery Equipment						
364- Poles, Towers, Fixtures						
365- Overhead Conductors and Devices						
366- Underground Conduit						
367- Underground Conductor and Devices						
368- Line Transformers						
369- Services						
370- Meters						
371- Install On Customer Premises						
372- Leased Property on Customer Premises						
373- Street Lighting and Signal Systems						
374- Asset Retirement Costs for Distribution Plant						

A third option would be to continue with the current presentation with proprietary buckets and tie those buckets to the FERC accounts in a workpaper or other supplemental information provided to Staff. Either of these presentations would provide a much granular level of information about what investments are planned to be made in the proprietary program buckets and help Staff faster process program focuses and trending for a nearly infinite historic period as FERC Form 1 data can be easily pulled for comparison when USoA accounts are used. Staff already has resources that could pull this data and we could minimize the burden on the Company's by moving to this type of presentation.

Distribution Capital- Reliability Program  Workpaper	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation	Current Case Projection (\$)
360- Land and Land Rights						
361- Structures and Improvements						
362 – Station Equipment						
363- Storage Battery Equipment						
364- Poles, Towers, Fixtures						
365- Overhead Conductors and Devices						
366- Underground Conduit						
367- Underground Conductor and Devices						
TOTAL						

Distribution Capital Programs-	Historic Test Year (\$)	Last Rate Case Approved (\$)	Last Rate Case Actual (\$)	Variation (%)	Location of Testimony Regarding Significant Variation (<10%)	Current Case Projection (\$)
Reliability						
Asset Relocation						
Modernization						
TOTAL						

## **Financial Metrics**

Provide the following:

1. Current and historical credit ratings, along with associated outlooks, for the previous five years as published by Standard and Poor's (S&P), Moody's Investors Service (Moody's) and Fitch Ratings. The credit ratings shall include (i) senior unsecured debt, (ii) senior secured debt, and (iii) commercial paper ratings. The utility shall also provide the same information for its parent company, when applicable.
2. Recent utility corporate bond issuances. The utility shall provide a summary of the financial details of other utility company corporate bond issuances for a period of three months prior to, and three months subsequent to, each of the applicant utility's long-term debt offerings issued during the twenty-four months prior to the date of the application. This summary shall include the (i) issue date, (ii) issuing company, (iii) type of offering - either secured or unsecured, (iv) amount of offering, (v) coupon rate, (vi) maturity date, (vii) structure of offering, (viii) S&P and Moody's rating, and (ix) issue spread.
3. Historical and projected financial metrics. The utility shall provide financial metrics for the fully projected test year. The utility shall also provide the year-end financial metrics for each of the previous five years from the date of the application. The financial metrics shall be reported on both a financial basis and a ratemaking basis.<sup>1</sup> The financial metrics for the projected test year are to be reported assuming (i) full rate relief as requested, and (ii) zero rate relief. At a minimum, these metrics shall include:
  - A. EBIT Interest Coverage
  - B. EBITDA Interest Coverage
  - C. FFO Interest Coverage
  - D. Overall Fixed Charge Coverage,<sup>2</sup> defined as:
    - Numerator: Net Income plus Gross Interest
    - Denominator: Gross Interest plus Preferred Dividends
  - E. Cash Flow Coverage of the Dividend, defined as:
    - Numerator: Net Income for Common plus depreciation plus amortization plus deferred taxes plus deferred investment tax credits
    - Denominator: Common Dividends
  - F. Common Dividend Payout Ratio, defined as:
    - Numerator: Common Dividends
    - Denominator: Net Income for Common
  - G. Permanent Capitalization Balances and Percentages

H. Return on Common Equity (ROE). For each measure of ROE provided, the utility shall also provide the corresponding authorized ROE for the same time period.

The utility shall adopt the calculation methodology as published by S&P at the time of the application for the EBIT Interest Coverage, EBITDA Interest Coverage, and FFO Interest Coverage. In the event that S&P no longer publishes such data, the utility shall adopt the calculation methodology as published by Moody's or Fitch Ratings.

Historical Financial Metrics are to be filed as Exhibit A-1, Schedule A2.

Projected Financial Metrics are to be filed as Exhibit A-11, Schedule A2.

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<sup>1</sup> The Commission recognizes that certain financial metrics may not be available on a ratemaking basis for previous years when such ratemaking data was not required. At a minimum, the utilities must provide ratemaking financial metrics beginning with the year-end 2008 and each year thereafter. The utilities shall provide ratemaking financial metrics prior to the year-end 2008 when available.

<sup>2</sup> For the Overall Fixed Charge Coverage, "Gross Interest" shall be defined as gross interest expense per the income statement.

**STATE OF MICHIGAN**  
**BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION**

\* \* \* \* \*

In the matter of \_\_\_\_\_ )  
 )  
 ) Case No. \_\_\_\_\_  
 )  
 )  
 )

**PROTECTIVE ORDER**

This Protective Order governs the use and disposition of Protected Material that [name of the utility] (Applicant) or any other Party discloses to another Party during the course of this proceeding. The Applicant or other Party disclosing Protected Material is referred to as the “Disclosing Party”; the recipient is the “Receiving Party” (defined further below). The intent of this Protective Order is to protect non-public, confidential information and materials. This Protective Order defines “Protected Material” and describes the manner in which Protected Material is to be identified and treated. Accordingly, it is ordered:

**I. “Protected Material” and Other Definitions**

A. For the purposes of this Protective Order, “Protected Material” consists of trade secrets or confidential, proprietary, or commercially sensitive information provided in Disclosing Party’s Exhibits [A-\_\_, A-\_\_, and A-\_\_] and testimony describing the Protected Material, which has been redacted in Disclosing Party’s filing. Subject to challenge under Paragraph IV.A, Protected Material also includes the following information disclosed during the course of this case if it is marked as required by this Protective Order:

1. [If applicable] Trade secrets or confidential, proprietary, or commercially sensitive information provided in response to discovery, in response to an order issued by the presiding officer or the Michigan Public Service Commission (MPSC or Commission), in testimony or exhibits filed later in this case, or in arguments of counsel.

2. [If applicable] Information obtained under license from a third-party licensor, to which the Disclosing Party or witnesses engaged by the Disclosing Party is a licensee, that is subject to any confidentiality or non-transferability clause. This information includes reports; analyses; models (including related inputs and outputs); trade secrets; and confidential, proprietary, or commercially sensitive information that the Disclosing Party or one of its witnesses receives as a licensee and is authorized by the third-party licensor to disclose consistent with the terms and conditions of this Protective Order.

3. [If applicable] Information that could identify the bidders and bids, including the winning bid, in a competitive solicitation for a power purchase agreement or in a competitively bid engineering, procurement, or construction contract at any stage of the selection process (i.e., before the Disclosing Party has entered into a power purchase agreement or selected a contractor).

B. The information subject to this Protective Order does not include:

1. Information that is or has become available to the public through no fault of the Receiving Party or Reviewing Representative and no breach of this Protective Order, or information that is otherwise lawfully known by the Receiving Party without any obligation to hold it in confidence;
2. Information received from a third party free to disclose the information without restriction;
3. Information that is approved for release by written authorization of the Disclosing Party, but only to the extent of the authorization;
4. Information that is required by law or regulation to be disclosed, but only to the extent of the required disclosure; or
5. Information that is disclosed in response to a valid, non-appealable order of a court of competent jurisdiction or governmental body, but only to the extent the order requires.

C. “Party” refers to the Applicant, MPSC Staff (Staff), Michigan Attorney General, or any other person, company, organization, or association that is granted intervention in this Case No. [insert the case no.] under the Commission’s Rules of Practice and Procedure. Mich Admin Code, R 792.10401 et al.

D. “Receiving Party” means any Party to this proceeding who requests or receives access to Protected Material, subject to the requirement that each Reviewing Representative sign a Nondisclosure Certificate attached to this Protective Order as Attachment 1.

E. “Reviewing Representative” means a person who has signed a Nondisclosure Certificate and who is:

1. an attorney who has entered an appearance in this proceeding for a Receiving Party;
2. an attorney, paralegal, or other employee associated, for the purpose of this case, with an attorney described in Paragraph I.E.1;
3. an expert or employee of an expert retained by a Receiving Party to advise, prepare for, or testify in this proceeding; or
4. an employee or other representative of a Receiving Party with significant responsibility in this case.

A Reviewing Representative is responsible for assuring that persons under his or her supervision and control comply with this Protective Order.

F. “Nondisclosure Certificate” means the certificate attached to this Protective Order as Attachment 1, which is signed by a Reviewing Representative who has been granted access to Protected Material and agreed to be bound by the terms of this Protective Order.

## **II. Access to and Use of Protected Material**

A. This Protective Order governs the use of all Protected Material that is marked as required by Paragraph III.A and made available for review by the Disclosing Party to any Receiving Party or Reviewing Representative. This Protective Order protects: 1) the Protected Material; 2) any copy or reproduction of the Protected Material made by any person; and 3) any memorandum, handwritten notes, or any other form of information that copies, contains, or discloses Protected Material. All Protected Material in the possession of a Receiving Party shall



be maintained in a secure place. Access to Protected Material shall be limited to persons authorized to have access subject to the provisions of this Protective Order.

B. Protected Material shall be used and disclosed by the Receiving Party solely in accordance with the terms and conditions of this Protective Order. A Receiving Party may authorize access to and use of Protected Material by a Reviewing Representative identified by the Receiving Party, subject to Paragraphs III and V below, only as necessary to analyze the Protected Material; make or respond to discovery; present evidence; prepare testimony, argument, briefs, or other filings; prepare for cross-examination; consider strategy; and evaluate settlement. These individuals shall not release or disclose the content of Protected Material to any other person or use the information for any other purpose.

C. The Disclosing Party retains the right to object to any designated Reviewing Representative if the Disclosing Party has reason to believe that there is an unacceptable risk of misuse of confidential information. If a Disclosing Party objects to a Reviewing Representative, the Disclosing Party and the Receiving Party will attempt to reach an agreement to accommodate that Receiving Party's request to review Protected Material. If no agreement is reached, then either the Disclosing Party or the Receiving Party may submit the dispute to the presiding officer. If the Disclosing Party notifies a Receiving Party of an objection to a Reviewing Representative, then the Protected Material shall not be provided to that Reviewing Representative until the objection is resolved by agreement or by the presiding officer.

D. Before reviewing any Protected Material, including copies, reproductions, and copies of notes of Protected Material, a Receiving Party and Reviewing Representative shall sign a copy of the Nondisclosure Certificate (Attachment 1 to this Protective Order) agreeing to be

bound by the terms of this Protective Order. The Reviewing Representative shall also provide a copy of the executed Nondisclosure Certificate to the Disclosing Party.

E. Even if no longer engaged in this proceeding, every person who has signed a Nondisclosure Certificate continues to be bound by the provisions of this Protective Order. The obligations under this Protective Order are not extinguished or nullified by entry of a final order in this case and are enforceable by the MPSC or a court of competent jurisdiction. To the extent Protected Material is not returned to a Disclosing Party, it remains subject to this Protective Order.

F. Members of the Commission, Commission staff assigned to assist the Commission with its deliberations, and the presiding officer shall have access to all Protected Material that is submitted to the Commission under seal without the need to sign the Nondisclosure Certificate.

G. A Party retains the right to seek further restrictions on the dissemination of Protected Material to persons who have or may subsequently seek to intervene in this MPSC proceeding.

H. Nothing in this Protective Order precludes a Party from asserting a timely evidentiary objection to the proposed admission of Protected Material into the evidentiary record for this case.

### **III. Procedures**

A. The Disclosing Party shall mark any information that it considers confidential as “CONFIDENTIAL: SUBJECT TO THE PROTECTIVE ORDER ISSUED ON [INSERT DATE] IN CASE NO. [INSERT THE CASE NO.]” If the Receiving Party or a Reviewing Representative makes copies of any Protected Material, they shall conspicuously mark the copies as Protected Material. Notes of Protected Material shall also be conspicuously marked as Protected Material by the person making the notes.

B. If a Receiving Party wants to quote, refer to, or otherwise use Protected Material in pleadings, pre-filed testimony, exhibits, cross-examination, briefs, oral argument, comments, or in some other form in this proceeding (including administrative or judicial appeals), the Receiving Party shall do so consistent with procedures that will maintain the confidentiality of the Protected Material. For purposes of this Protective Order, the following procedures apply:

1. Written submissions using Protected Material shall be filed in a sealed record to be maintained by the MPSC's Docket Section, or by a court of competent jurisdiction, in envelopes clearly marked on the outside, "CONFIDENTIAL – SUBJECT TO THE PROTECTIVE ORDER ISSUED IN CASE NO. [INSERT THE CASE NO.]." Simultaneously, identical documents and materials, with the Protected Material redacted, shall be filed and disclosed the same way that evidence or briefs are usually filed.

2. Oral testimony, examination of witnesses, or argument about Protected Material shall be conducted on a separate record to be maintained by the MPSC's Docket Section or by a court of competent jurisdiction. These separate record proceedings shall be closed to all persons except those furnishing the Protected Material and persons otherwise subject to this Protective Order. The Receiving Party presenting the Protected Material during the course of the proceeding shall give the presiding officer or court sufficient notice to allow the presiding officer or court an opportunity to take measures to protect the confidentiality of the Protected Material.

3. Copies of the documents filed with the MPSC or a court of competent jurisdiction, which contain Protected Material, including the portions of the exhibits, transcripts, or briefs that refer to Protected Material, must be sealed and maintained in the MPSC's or court's files with a copy of the Protective Order attached.

C. It is intended that the Protected Material subject to this Protective Order should be shielded from disclosure by a Receiving Party only to the extent permitted by law. If any person files a request under the Freedom of Information Act with the MPSC or the Michigan Attorney General seeking access to documents subject to this Protective Order, the MPSC's Executive Secretary, Staff, or the Attorney General shall immediately notify the Disclosing Party, and the Disclosing Party may take whatever legal actions it deems appropriate to protect the Protected Material from disclosure. In light of Section 5 of the Freedom of Information Act, MCL 15.235,

the notice must be given at least five (5) business days before the MPSC, its Staff, and/or the Michigan Attorney General grant the request in full or in part.

#### **IV. Termination of Protected Status**

A. A Receiving Party reserves the right to challenge whether a document or information is Protected Material and whether this information can be withheld under this Protective Order. In response to a motion or on its own initiative, the Commission or the presiding officer in this case may revoke a document's protected status after notice and hearing. If the presiding officer revokes a document's protected status, then the document loses its protected status after 14 days unless a Party files an application for leave to appeal the ruling to the Commission within that time period. Any Party opposing the application for leave to appeal shall file an answer with the Commission no more than 14 days after the filing and service of the appeal. If an application is filed, then the information will continue to be protected from disclosure until either the time for appeal of the Commission's final order resolving the issue has expired under MCL 462.26 or, if the order is appealed, until judicial review is completed and the time to take further appeals has expired.

B. If a document's protected status is challenged under Paragraph IV.A, then the Disclosing Party bears the burden of proving that the document should continue to be protected from disclosure.

#### **V. Retention of Documents**

Protected Material remains the property of the Disclosing Party and only remains available to the Receiving Party until the time expires for petitions for rehearing of a final MPSC order in this Case No. [insert the case no.] or until the MPSC has ruled on all petitions for rehearing in this case (if any). However, an attorney for a Receiving Party who has signed a Nondisclosure

Certificate and who is representing the Receiving Party in an appeal from an MPSC final order in this case may retain copies of Protected Material until either the time for appeal of the Commission's final order resolving the issue has expired under MCL 462.26 or, if the order is appealed, until judicial review is completed and the time to take further appeals has expired. On or before the time specified by the preceding sentences, the Receiving Party shall return to the Disclosing Party all Protected Material in its possession or in the possession of its Reviewing Representatives—including all copies and notes of Protected Material—or certify in writing to the Disclosing Party that the Protected Material has been destroyed.

#### **VI. Limitations and Disclosures**

The provisions of this Protective Order do not apply to a particular document, or portion of a document, described in Paragraph II.A if a Receiving Party can demonstrate that it has been previously disclosed by the Disclosing Party on a non-confidential basis or meets the criteria set forth in Paragraphs I.B.1 through I.B.5. A Receiving Party intending to disclose information taken directly from materials identified as Protected Material must—before actually disclosing the information—do one of the following: 1) contact the Disclosing Party's counsel of record and obtain written permission to disclose the information, or 2) challenge the confidential nature of the Protected Material and obtain a ruling under Paragraph IV that the information is not confidential and may be disclosed in or on the public record.

#### **VII. Remedies**

If a Receiving Party violates this Protective Order by improperly disclosing or using Protected Material, the Receiving Party shall take all necessary steps to remedy the improper disclosure or use. This includes immediately notifying the MPSC, the presiding officer, and the Disclosing Party, in writing, of the identity of the person known or reasonably suspected to have

obtained the Protected Material. A Party or person that violates this Protective Order remains subject to this paragraph regardless of whether the Disclosing Party could have discovered the violation earlier than it was discovered. This paragraph applies to both inadvertent and intentional violations. Nothing in this Protective Order limits the Disclosing Party's rights and remedies, at law or in equity, against a Party or person using Protected Material in a manner not authorized by this Protective Order, including the right to obtain injunctive relief in a court of competent jurisdiction to prevent violations of this Protective Order.

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XXXXXX

Administrative Law Judge

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

In the Matter of

)  
)  
)  
)  
)

Case No. \_\_\_\_\_

\_\_\_\_\_

**NONDISCLOSURE CERTIFICATE**

By signing this Nondisclosure Certificate, I acknowledge that access to Protected Material is provided to me under the terms and restrictions of the Protective Order issued in Case No. [insert case no.], that I have been given a copy of and have read the Protective Order, and that I agree to be bound by the terms of the Protective Order. I understand that the substance of the Protected Material (as defined in the Protective Order), any notes from Protected Material, or any other form of information that copies or discloses Protected Material, shall be maintained as confidential and shall not be disclosed to anyone other than in accordance with the Protective Order.

Reviewing Representative

Date: \_\_\_\_\_

\_\_\_\_\_

Title:

Representing:

STATE OF MICHIGAN

BEFORE THE MICHIGAN PUBLIC SERVICE COMMISSION

\* \* \* \* \*

**In the matter, on the Commission’s own motion, )  
to revise the standard rate application filing forms )  
and instructions previously adopted in )  
Case No. U-15895 )**  
\_\_\_\_\_)

**Case No. U-18238**

**PROOF OF SERVICE**

Jennifer M. Brooks, being duly sworn, deposes and says that on August 8, 2017, A.D., she emailed a copy of the attached MPSC Rate Case Filing Requirements to the persons as shown on the attached list.

**Jennifer M. Brooks** Digitally signed by Jennifer M. Brooks  
Date: 2017.08.08 13:03:10 -04'00'  
\_\_\_\_\_  
Jennifer M. Brooks

Subscribed and sworn to before me  
this 8th day of August, 2017.

**Steven** Digitally signed by Steven  
DN: cn=Steven, o=Michigan Agency  
For Energy, ou=Shared Services,  
email=cooks5@michigan.gov, c=US  
Date: 2017.08.08 13:20:48 -04'00'

Steven J. Cook,  
Notary Public, State of Michigan, County of Ingham  
Acting in County of Eaton  
My Commission Expires: 04/30/2018



## Service List for U-18238

### **GEMOTION DISTRIBUTION SERVICE LIST UPDATED AS OF: 01-19-2017**

[CBaird-Forristall@MIDAMERICAN.COM](mailto:CBaird-Forristall@MIDAMERICAN.COM) Mid American  
[david.d.donovan@XCELENERGY.COM](mailto:david.d.donovan@XCELENERGY.COM) Noble Americas  
[ddasho@cloverland.com](mailto:ddasho@cloverland.com) Cloverland  
[bmalaski@cloverland.com](mailto:bmalaski@cloverland.com) Cloverland  
[vobmgr@UP.NET](mailto:vobmgr@UP.NET) Village of Baraga  
[braukerL@MICHIGAN.GOV](mailto:braukerL@MICHIGAN.GOV) Linda Brauker  
[info@VILLAGEOFCLINTON.ORG](mailto:info@VILLAGEOFCLINTON.ORG) Village of Clinton  
[jgraham@HOMWORKS.ORG](mailto:jgraham@HOMWORKS.ORG) Tri-County Electric Co-Op  
[mkappler@HOMWORKS.ORG](mailto:mkappler@HOMWORKS.ORG) Tri-County Electric Co-Op  
[psimmer@HOMWORKS.ORG](mailto:psimmer@HOMWORKS.ORG) Tri-County Electric Co-Op  
[aurora@FREEWAY.NET](mailto:aurora@FREEWAY.NET) Aurora Gas Company  
[frucheyb@DTEENERGY.COM](mailto:frucheyb@DTEENERGY.COM) Citizens Gas Fuel Company  
[mpscfilings@CMSENERGY.COM](mailto:mpscfilings@CMSENERGY.COM) Consumers Energy Company  
[jim.vansickle@SEMCOENERGY.COM](mailto:jim.vansickle@SEMCOENERGY.COM) SEMCO Energy Gas Company  
[kay8643990@YAHOO.COM](mailto:kay8643990@YAHOO.COM) Superior Energy Company  
[ebrushford@UPPCO.COM](mailto:ebrushford@UPPCO.COM) Upper Peninsula Power Company  
[kerriw@TEAMMIDWEST.COM](mailto:kerriw@TEAMMIDWEST.COM) Midwest Energy Coop  
[dave.allen@TEAMMIDWEST.COM](mailto:dave.allen@TEAMMIDWEST.COM) Midwest Energy Coop  
[meghant@TEAMMIDWEST.COM](mailto:meghant@TEAMMIDWEST.COM) Midwest Energy Coop  
[tharrell@ALGERDELTA.COM](mailto:tharrell@ALGERDELTA.COM) Alger Delta Cooperative  
[tonya@CECELEC.COM](mailto:tonya@CECELEC.COM) Cherryland Electric Cooperative  
[sboeckman@GLENERGY.COM](mailto:sboeckman@GLENERGY.COM) Great Lakes Energy Cooperative  
[llopez@LIBERTYPOWERCORP.COM](mailto:llopez@LIBERTYPOWERCORP.COM) Liberty Power Delaware (Holdings)  
[kmarklein@STEPHENSON-MI.COM](mailto:kmarklein@STEPHENSON-MI.COM) Stephson Utilities Department  
[debbie@ONTOREA.COM](mailto:debbie@ONTOREA.COM) Ontonagon Cnty Rural Elec  
[sharonkr@PIEG.COM](mailto:sharonkr@PIEG.COM) Presque Isle Electric & Gas Cooperative, INC  
[dbraun@TECMI.COOP](mailto:dbraun@TECMI.COOP) Thumb Electric  
[rbishop@BISHOPENERGY.COM](mailto:rbishop@BISHOPENERGY.COM) Bishop Energy  
[mkuchera@BLUESTARENERGY.COM](mailto:mkuchera@BLUESTARENERGY.COM) BlueStar Energy  
[todd.mortimer@CMSENERGY.COM](mailto:todd.mortimer@CMSENERGY.COM) CMS Energy  
[igoodman@COMMERCEENERGY.COM](mailto:igoodman@COMMERCEENERGY.COM) Commerce Energy  
[david.fein@CONSTELLATION.COM](mailto:david.fein@CONSTELLATION.COM) Constellation Energy  
[kate.stanley@CONSTELLATION.COM](mailto:kate.stanley@CONSTELLATION.COM) Constellation Energy  
[kate.fleche@CONSTELLATION.COM](mailto:kate.fleche@CONSTELLATION.COM) Constellation New Energy  
[mpscfilings@DTEENERGY.COM](mailto:mpscfilings@DTEENERGY.COM) DTE Energy  
[Don.Morgan@DUKE-ENERGY.COM](mailto:Don.Morgan@DUKE-ENERGY.COM) Duke Energy  
[john.finnigan@DUKE-ENERGY.COM](mailto:john.finnigan@DUKE-ENERGY.COM) Duke Energy  
[bgorman@FIRSTENERGYCORP.COM](mailto:bgorman@FIRSTENERGYCORP.COM) First Energy  
[vnguyen@MIDAMERICAN.COM](mailto:vnguyen@MIDAMERICAN.COM) MidAmerican Energy  
[rarchiba@FOSTEROIL.COM](mailto:rarchiba@FOSTEROIL.COM) My Choice Energy  
[gbass@NOBLESOLUTIONS.COM](mailto:gbass@NOBLESOLUTIONS.COM) Noble American Energy  
[rabaey@SES4ENERGY.COM](mailto:rabaey@SES4ENERGY.COM) Santana Energy  
[cborr@WPSCI.COM](mailto:cborr@WPSCI.COM) Spartan Renewable Energy, Inc. (Wolverine Po  
[john.r.ness@XCELENERGY.COM](mailto:john.r.ness@XCELENERGY.COM) Xcel Energy  
[cityelectric@ESCANABA.ORG](mailto:cityelectric@ESCANABA.ORG) City of Escanaba  
[crystalfallsmgr@HOTMAIL.COM](mailto:crystalfallsmgr@HOTMAIL.COM) City of Crystal Falls

## Service List for U-18238

[felichel@MICHIGAN.GOV](mailto:felichel@MICHIGAN.GOV) Lisa Felice  
[mmann@USGANDE.COM](mailto:mmann@USGANDE.COM) Michigan Gas & Electric  
[mpolega@GLADSTONEMI.COM](mailto:mpolega@GLADSTONEMI.COM) City of Gladstone  
[rferguson@INTEGRYSGROUP.COM](mailto:rferguson@INTEGRYSGROUP.COM) Integrys Group  
[lrgustafson@CMSENERGY.COM](mailto:lrgustafson@CMSENERGY.COM) Lisa Gustafson  
[tahoffman@CMSENERGY.COM](mailto:tahoffman@CMSENERGY.COM) Tim Hoffman  
[daustin@IGSENERGY.COM](mailto:daustin@IGSENERGY.COM) Interstate Gas Supply Inc  
[krichel@DLIB.INFO](mailto:krichel@DLIB.INFO) Thomas Krichel  
[pnewton@BAYCITYMI.ORG](mailto:pnewton@BAYCITYMI.ORG) Bay City Electric Light & Power  
[sbn@LBWL.COM](mailto:sbn@LBWL.COM) Lansing Board of Water and Light  
[jreynolds@MBLP.ORG](mailto:jreynolds@MBLP.ORG) Marquette Board of Light & Power  
[bschlansker@PREMIERENERGYONLINE.COM](mailto:bschlansker@PREMIERENERGYONLINE.COM) Premier Energy Marketing LLC  
[ttarkiewicz@CITYOFMARSHALL.COM](mailto:ttarkiewicz@CITYOFMARSHALL.COM) City of Marshall  
[d.motley@COMCAST.NET](mailto:d.motley@COMCAST.NET) Doug Motley  
[blair@michigan.gov](mailto:blair@michigan.gov) Dan Blair  
[nwabuezen1@MICHIGAN.GOV](mailto:nwabuezen1@MICHIGAN.GOV) Nicholas Nwabueze  
[mpauley@GRANGERNET.COM](mailto:mpauley@GRANGERNET.COM) Marc Pauley  
[ElectricDept@PORTLAND-MICHIGAN.ORG](mailto:ElectricDept@PORTLAND-MICHIGAN.ORG) City of Portland  
[akb@ALPENAPOWER.COM](mailto:akb@ALPENAPOWER.COM) Alpena Power  
[dbodine@LIBERTYPOWERCORP.COM](mailto:dbodine@LIBERTYPOWERCORP.COM) Liberty Power  
[leew@WVPA.COM](mailto:leew@WVPA.COM) Wabash Valley Power  
[kmolitor@WPSCI.COM](mailto:kmolitor@WPSCI.COM) Wolverine Power  
[ham557@GMAIL.COM](mailto:ham557@GMAIL.COM) Lowell S.  
[AKlaviter@INTEGRYSENERGY.COM](mailto:AKlaviter@INTEGRYSENERGY.COM) Integrys Energy Service, Inc WPSES  
[BusinessOffice@REALGY.COM](mailto:BusinessOffice@REALGY.COM) Realgy Energy Services  
[landerson@VEENERGY.COM](mailto:landerson@VEENERGY.COM) Volunteer Energy Services  
[Ldalessandris@FES.COM](mailto:Ldalessandris@FES.COM) First Energy Solutions  
[rboston@NOBLESOLUTIONS.COM](mailto:rboston@NOBLESOLUTIONS.COM) Noble Energy Solutions  
[mbarber@HILLSDALEBPU.COM](mailto:mbarber@HILLSDALEBPU.COM) Hillsdale Board of Public Utilities  
[mrzwiwers@INTEGRYSGROUP.COM](mailto:mrzwiwers@INTEGRYSGROUP.COM) Mich Gas Utilities/Upper Penn Power/Wisconsin  
[djtyler@MICHIGANGASUTILITIES.COM](mailto:djtyler@MICHIGANGASUTILITIES.COM) Mich Gas Utilities/Qwest  
[donm@BPW.ZEELAND.MI.US](mailto:donm@BPW.ZEELAND.MI.US) Zeeland Board of Public Works  
[Teresa.ringenbach@directenergy.com](mailto:Teresa.ringenbach@directenergy.com) Direct Energy  
[christina.crabble@directenergy.com](mailto:christina.crabble@directenergy.com) Direct Energy  
[Bonnie.yurga@directenergy.com](mailto:Bonnie.yurga@directenergy.com) Direct Energy  
[ryan.harwell@directenergy.com](mailto:ryan.harwell@directenergy.com) Direct Energy  
[kadardwa@itctransco.com](mailto:kadardwa@itctransco.com) ITC Holdings Corp.  
[johnbistranin@realgy.com](mailto:johnbistranin@realgy.com) Realgy Corp.  
[jweeks@mpower.org](mailto:jweeks@mpower.org) Jim Weeks  
[gaclark2@aep.com](mailto:gaclark2@aep.com) Indiana Michigan Power Company  
[mvorabout@ses4energy.com](mailto:mvorabout@ses4energy.com) Santana Energy  
[scdevon@upppo.com](mailto:scdevon@upppo.com) Upper Peninsula Power Company  
[sjwestmoreland@voyager.net](mailto:sjwestmoreland@voyager.net) MEGA  
[hvester@itctransco.com](mailto:hvester@itctransco.com) ITC Holdings

**Service List for U-18238**

**SPECIAL ELECTRONIC DISTRIBUTION LIST  
CASE NO. U-15895 and U-18238**

akb@alpenapower.com  
john.russell@cmsenergy.com  
kurmass@dteenergy.com  
gaclark2@aep.com  
mark.stoering@xcelenergy.com  
bashier@uppc.com  
ghaehnel@uppc.com  
allen.leverett@wecenergygroup.com  
Robert.garvin@wisconsinenergy.com  
tharrell@algerdelta.com  
tanderson@cecelec.com  
ddasho@cloverland.com  
bscott@glenergy.com  
bob.hance@teammidwest.com  
Debbie@ontorea.com  
bburns@pieg.com  
dbraun@tecni.coop  
mkappler@homeworks.org  
ebaker@wpsci.com  
jweeks@mpower.org  
jaault@voyager.net  
cborr@meca.coop  
patti.williams@bayfieldelectric.com  
sara.anderson@bayfieldelectric.com  
dbeavens@detroitrenewable.com

## Minnesota

### From Minnesota Administrative Code

#### Published Electronically:

*January 20, 2005*

#### **FINANCIAL INFORMATION**

#### **7825.3800 SCOPE.**

The following information shall be supplied as a part of the utility's notice of a change in rates. Information requirements parts [7825.3900](#), [7825.4000](#), item A; [7825.4100](#), item A; [7825.4200](#), item A; and [7825.4300](#), items A and B as defined herein shall be supplied by all gas and electric utilities and all other information requirements prescribed by parts [7825.3800](#) to [7825.4400](#) shall be supplied where applicable to the utility. Illustrative forms for filing this information shall be available from the Minnesota Department of Commerce.

#### **Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

#### **History:**

*L 2001 1Sp4 art 6 s 1*

#### Published Electronically:

*January 20, 2005*

#### **7825.3900 JURISDICTIONAL FINANCIAL SUMMARY SCHEDULE.**

A jurisdictional financial summary schedule as required by part [7825.3800](#) shall be filed showing:

- A. the proposed rate base, operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the test year;
- B. the actual unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the most recent fiscal year; and
- C. the projected unadjusted average rate base consisting of the same components as the proposed rate base, unadjusted operating income under present rates, overall rate of return, and the calculation of income requirements, income deficiency, and revenue requirements for the projected fiscal year.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

**Published Electronically:**

*January 20, 2005*

**7825.4000 RATE BASE SCHEDULES.**

The following rate base schedules as required by part [7825.3800](#) shall be filed:

- A. A rate base summary schedule by major rate base component (e.g. plant in service, construction work in progress, and plant held for future use) showing the proposed rate base, the unadjusted average rate base for the most recent fiscal year and unadjusted average rate base for the projected fiscal year. The totals for this schedule shall agree with the rate base amounts included in the financial summary.
- B. A comparison of total utility and Minnesota jurisdictional rate base amounts by detailed rate base component showing:
  - (1) total utility and the proposed jurisdictional rate base amounts for the test year including the adjustments, if any, used in determining the proposed rate base;
  - (2) the unadjusted average total utility and jurisdictional rate base amounts for the most recent fiscal year and the projected fiscal year.
- C. Adjustment schedules, if any, showing the title, purpose, and description and the summary calculations of each adjustment used in determining the proposed jurisdictional rate base.
- D. A summary by rate base component of the assumptions made and the approaches used in determining average unadjusted rate base for the projected fiscal year. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.
- E. For multijurisdictional utilities only, a summary by rate base component of the jurisdictional allocation factors used in allocating the total utility rate base amounts to the Minnesota jurisdiction. This summary shall be supported by a schedule showing for each allocation factor the total utility and jurisdictional statistics used in determining the proposed rate base and the Minnesota jurisdictional rate base for the most recent fiscal year and the projected fiscal year.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

**Published Electronically:**

*January 20, 2005*

## **7825.4100 OPERATING INCOME SCHEDULES.**

The following operating income schedules as required by part [7825.3800](#) shall be filed:

- A. A summary schedule of jurisdictional operating income statements which reflect proposed test year operating income, and unadjusted jurisdictional operating income for the most recent fiscal year and the projected fiscal year calculated using present rates.
- B. For multijurisdictional utilities only, a schedule showing the comparison of total utility and unadjusted jurisdictional operating income statement for the test year, for the most recent fiscal year and the projected fiscal year. In addition, the schedule shall provide the proposed adjustments, if any, to jurisdictional operating income for the test year together with the proposed operating income statement.
- C. For investor-owned utilities only, a summary schedule showing the computation of total utility and allocated Minnesota jurisdictional federal and state income tax expense and deferred income taxes for the test year, the most recent fiscal year, and the projected fiscal year. This summary schedule shall be supported by a detailed schedule, showing the development of the combined federal and state income tax rates.
- D. A summary schedule of adjustments, if any, to jurisdictional test year operating income and detailed schedules for each adjustment providing an adjustment title, purpose and description of the adjustment, and summary calculations.
- E. A schedule summarizing the assumptions made and the approaches used in projecting each major element of operating income. Such assumptions and approaches shall be identified and quantified into two categories: known changes from the most recent fiscal year and projected changes.
- F. For multijurisdictional utilities only, a schedule providing, by operating income element, the factor or factors used in allocating total utility operating income to Minnesota jurisdiction. This schedule shall be supported by a schedule which sets forth the statistics used in determining each jurisdictional allocation factor for the test year, the most recent fiscal year, and the projected fiscal year.

### **Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

### **Published Electronically:**

*January 20, 2005*

## **7825.4200 RATE OF RETURN COST OF CAPITAL SCHEDULES.**

The following rate of return cost of capital schedules as required by part [7825.3800](#) shall be filed:

- A. A rate of return cost of capital summary schedule showing the calculation of the weighted cost of capital using the proposed capital structure and the average capital structures for the most recent fiscal year and the projected fiscal year. This

information shall be provided for the unconsolidated parent and subsidiary corporations, or for the consolidated parent corporation.

B. Supporting schedules showing the calculation of the embedded cost of long-term debt, if any, and the embedded cost of preferred stock, if any, at the end of the most recent fiscal year and the projected fiscal year.

C. Schedule showing average short-term securities for the proposed test year, most recent fiscal year, and the projected fiscal year.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

**Published Electronically:**

*January 20, 2005*

**7825.4300 RATE STRUCTURE AND DESIGN INFORMATION.**

The following rate structure and design information as required by part [7825.3800](#) shall be filed:

A. A summary comparison of test year operating revenue under present and proposed rates by customer class of service showing the difference in revenue and the percentage change.

B. A detailed comparison of test year operating revenue under present and proposed rates by type of charge including minimum, demand, energy by block, gross receipts, automatic adjustments, and other charge categories within each rate schedule and within each customer class of service.

C. A cost-of-service study by customer class of service, by geographic area, or other categorization as deemed appropriate for the change in rates requested, showing revenues, costs, and profitability for each class of service, geographic area, or other appropriate category, identifying the procedures and underlying rationale for cost and revenue allocations. Such study is appropriate whenever the utility proposes a change in rates which results in a material change in its rate structure.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

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**7825.4400 OTHER SUPPLEMENTAL INFORMATION.**

The following supplemental information as required by part [7825.3800](#) shall be filed:

A. Annual report to stockholders or members including financial statements and statistical supplements for the most recent fiscal year. If a utility is not audited by

an independent public accountant, unaudited financial statements will satisfy this filing requirement.

B. For investor-owned utilities only, a schedule showing the development of the gross revenue conversion factor.

C. For cooperatives only, REA Form 7, Financial and Statistical Report for the last month of the most recent fiscal year.

D. For cooperatives only, REA Form 7A, Annual Supplement to Financial and Statistical Report.

E. For REA cooperatives only, REA Form 325, Financial Forecast.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

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**7825.4500 ADDITIONAL INFORMATION REQUESTS.**

Upon review of a utility's notice of a change in rates or subsequent thereto, the commission may request a utility to provide additional information to supplement the information prescribed by parts [7825.3800](#) to [7825.4400](#) within a reasonable time as determined by the commission.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

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**7825.4600 WAIVER.**

The commission may waive any requirement contained in parts [7825.3100](#) to [7825.4400](#), upon written application, for good cause shown.

**Statutory Authority:**

*MS s [216B.03](#); [216B.08](#); [216B.16](#)*

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