

**DIVISION OF PUBLIC UTILITIES' PROPOSED  
FILING REQUIREMENTS FOR TELECOM RATE CASES  
FOR MAY 18, 2009 FILING TO THE UTAH PUBLIC SERVICE COMMISSION**

**General Instructions**

- A statement that the public utility's forecast is reasonable, reliable, and was made in good faith and that all basic assumptions used in making or supporting the forecast are reasonable, evaluated, identified, and justified to allow the commission to test the appropriateness of the forecast.
- A statement of the reasons for why the utility is filing a rate case and what are the major "drivers" if the utility is filing for a rate increase.
- Organization. Work papers must be plainly identified and well organized, and must include an index and tabs. All work papers must be cross referenced and include a description of the cross referencing methodology.
- If a party proposes to calculate an adjustment in a manner different from the method that the commission most recently accepted or authorized for the Utility, it must also present a work paper demonstrating how the adjustment would be calculated under the methodology previously accepted by the commission, and a brief narrative describing the change. Commission approval of a settlement does not constitute commission acceptance of any underlying methodology unless so specified in the order approving the settlement.

**General Information requirements**

- A list of all commercially available or in-house developed computer software, programs, and models used in the development of the schedules and work papers associated with the filing of the utility's application. This list shall include each software, program, or model; what the software, program, or model was used for; identify the supplier of each software, program, or model; a brief description of the software, program and model; the specification for the computer hardware and the operating system required to run the program.
- Estimate of effect that new rate(s) will have on revenues including, at minimum, total revenues resulting from increase or decrease and percentage of increase or decrease
- The utility rate case effect upon the average bill for each customer classification to which change will apply.
- A statement of historical data including: 1) Comparative balance sheets for the most recent three calendar years; 2) Comparative income statements for the most recent three calendar years; 3) Sales and revenue statistics; 4) Analysis of reserve for uncollectible accounts.
- Provide a fully referenced Part 64 and Part 36 allocations. (fully referenced meaning that: sources of all total amounts are indicated and that source documents are included in filed information. That names and sources of allocators to determine jurisdictional or non regulated portions are included in lines with the allocated amounts.
- A detailed description of material changes in accounting policies or procedures adopted by the Utility since its last Utah rate case or as anticipated through the end of the Test Year. The description should detail the impact of the change in accounting policy or procedure on the Test Year and identify the basis of the change.

- A copy of each adjusting journal entry made with supporting documentation in response to the Utility's independent auditors' final recommendations in their most recent audit of the Utility. The utility will identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the Utility, along with a description of why the adjustment was not accepted or made.
- The financial audit work papers for the most recent completed financial audit conducted by the Utility's independent auditors will be made available for review. The utility will provide a letter authorizing the external audit firm to meet with requesting parties to discuss work papers with them and allow parties to make copies of selected work papers.
- A copy of management letters received from the Utility's outside auditors or responses to those management letters for the Base Year, the prior Historical Year and the period To Date.
- A listing of internal audits conducted by or for the Utility or its parent Utility for the Base Year, the two prior Historical Years and To Date if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings. The Utility will provide all internal audit reports completed up to the date of the filing.
- The Board of Directors' meeting minutes for the Base Year, the prior Historical Year and To Date for the Utility and the parent Utility if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings for the same period.
- Provide for the Base Year and Test Year and continuing To Date, the affiliates organization chart for the Utility including a clear indication of affiliates, parent companies, divisions and subsidiaries indicating their regulatory status.
- A detailed description of corporate restructurings and changes in affiliate relationships since the prior general rate case and also describe changes in the corporate and affiliate relationships between the Base Year and the end of the Test Year reflected in the filing.
- For the Base Year, the prior two Historical Years and the Test Year the beginning bad debt reserve balance, the amount written off, the recoveries, the reserve adjustment, other charges or credits, and the ending reserve balance. For the same periods, provide the total amount of retail revenue from retail sales and total retail bad debt expense.
- A detailed description of changes in the Utility's collection policies or write-off policies since the last general rate case.
- List penalties and fines in the Base Year and the Test Year and indicate in which accounts the associated amounts are included.

If the filing utilizes a forecasted test year

- A comparison of forecast data to historical period data to demonstrate the reliability and accuracy of the utility's forecast including a comparison of the prior years' forecast or budgeted data to actual data for those periods.
- A statement that accounting treatment that has been applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they have occurred.

#### If filing pre-filed testimony

- Electronic documents. Parties must provide all electronic files supporting their witnesses' work-papers. Spreadsheet generated exhibits need to be filed as Excel spreadsheets. The electronic files must be fully functional and include all formulas and linked spreadsheet files. Sources of data that feed into the testimony exhibits need to be provided with the filing and those spreadsheets and documents showing where the data came from and exactly how the calculations were made. Electronic files that support the exhibits and work papers must be provided using logical file paths, as necessary, by witness, and using identifying file names. A party may file a document with locked, hidden or password protected cells only if necessary to protect the confidentiality of the information within the cells or proprietary information in the document. The party shall designate that portion of the document as confidential under a protective order, and the party shall provide it to any person requesting the password who has signed the appropriate confidentiality agreement.
- Any numbers that are arrived at through any kind of calculation and referenced in the narrative portion of any testimony need to have supporting spreadsheets and documents showing where the data came from and exactly how any calculations were made.
- All data cited or otherwise used in testimony needs to have explicit source citations included.

#### Tax adjustments

- Exhibit explaining procedures used to calculate test period tax adjustments.
- Adjustment summary for tax expenses for normalized results of operations.
- Exhibits explaining every adjustment that is done to test period tax expense and that is shown in the adjustment summary. Adjustments will be in "top sheet" form.
- List of and provide or make available for review under the "highly confidential" terms of the GRC protective order, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the Utility and the IRS since the last rate case.
- Make available for review under the "highly confidential" terms of the GRC protective order copies of the most recent State and Federal income tax returns in which the Utility participated.
- A copy of the current tax sharing agreement in which the Utility participates.
- List all property held for future use included in rate base. Listed property shall not include any item included in plant in service in rate base and the pro forma balance.
- Information provided on property held for future use shall include: 1) Description and location of property; 2) Date of acquisition; 3) Original cost; 4) Accumulated depreciation; 5) Net original cost; 6) Revenue included in test year: a) Amount, b) Account number, and c) Description; 7) Expenses included in test year: a) Amount, b) Account number, and c) Description; 8) Planned or expected in-service date; and 9) Planned or expected use of property.
- Provide an analysis of activity in the account Property Held for Future Use, for each of the consecutive years immediately preceding the test year and the test year.
- Information provided on the account Property Held for Future Use shall include: 1) Year; 2) Beginning balance; 3) Additions; 4) Transfers; 5) Ending balance; 6) Revenue realized from property; and 7) Expenses incurred on property.
- Supporting work papers on the account Property Held for Future Use shall include an explanation of all additions and transfers. This description shall include: 1) Description of property; 2) Description of transaction; and 3) Amount.