

7. Test Year Taskforce. The Parties hereby agree and recommend that the Commission should promptly establish a taskforce with a separate generic docket number to develop and propose rules to establish timing, evidentiary and procedural requirements to implement the provisions of UCA §54-4-4(3) regarding selection of a test period. This recommendation results from the difficulties some Parties encountered in trying to determine the best test period in this case. The Parties recommend that the Commission order the Taskforce to consider, without limitation, issues such as: (1) the evidence that is necessary and sufficient in order for the Commission to be able to properly determine the test year in a particular rate case; (2) the need for and timing of a test year hearing; (3) how to develop a sufficient record such that the Commission can “select a test period that, on the basis of evidence, [it] finds best reflects the conditions” in the new rate effective period (UCA §54-4-4(3)(a)); and (4) how the Commission should interpret and implement the factors to be considered in selecting a test period. The Parties recommend the Commission order that the Taskforce first convene no later than November 1, 2004, and meet thereafter as often as necessary in order to finalize and present to the Commission no later than April 1, 2005, a consensus report and proposed rules regarding the implementation of UCA 54-4-4(3). If the Taskforce does not reach a consensus position, Parties who elect to do so shall file individual proposed rules and/or reports with the Commission no later than April 1, 2005.