

Attachment D: Proposed Filing Requirements for Major Plant Additions

The OCS believes that filing requirements for a major plant addition should include a thorough description of the project, its associated costs, its purpose within the utility system and justification that it has been prudently incurred. Many of the specific rules proposed for general rate cases filings will serve as a starting point for requirements to ensure that the information is adequate.

Because this type of filing specifically references net costs, the following items should also specifically be included, along with all relevant workpapers:

- 1) accumulated depreciation
- 2) impact on accumulated deferred income taxes from bonus depreciation
- 3) tax benefits resulting from any changes in tax law and tax treatment regarding capital investment or generation/production from such investment
- 4) impact of any changes in tax law on accumulated deferred income taxes
- 5) renewable energy tax credits
- 6) production tax credits
- 7) net power cost savings
- 8) additional revenues