

## ATTACHMENT A

### TO COMMENTS OF ROCKY MOUNTAIN POWER AND QUESTAR GAS COMPANY

#### **Rule 700. Test period information to be included with a general rate case application or in supporting exhibits, schedules, or testimony.**

##### **~~A. Cases where the test period is first identified in the general rate case application.~~**

~~1A.~~ The applicant will provide information ~~which will demonstrate~~ describing the what adjustments that it believes are required to be made to the 12 months of actual, unadjusted results of operations data, including all regulated costs and revenues, contained in the most recent periodic reported results of operations submitted to the Commission, to arrive at the test period used by the applicant in its general rate case application, on both a Utah jurisdictional and total company basis. If the Company does not submit periodic reported results of operations to the Commission, the applicant will identify the 12-month period used in lieu thereof as the base period upon which the test year used in the application is developed.

~~A1.~~ The Aadjustments to be ~~demonstrated~~ described include, but are not limited to: normalization adjustments, annualization adjustments, accounting adjustments, adjustments to reflect prior Utah regulatory decisions and policies made by the Commission in the applicant's most recent general rate case with respect to any item or matter (including those which are not supported or advocated by the applicant for use in the general rate case) contained in the application, and all further adjustments to arrive at the test period used by the applicant in the general rate case filing.

~~B2.~~ The applicant will provide its explanation for its proposed test period and describe why it believes it ~~information explaining why the test period used~~ is the most appropriate for the general rate case.

~~C3.~~ In addition to ~~any~~ the information relating to ~~an~~ each adjustment identified in compliance with subsection A1, contained in any supporting testimony and exhibits or other documentation provided with the general rate case application, the applicant will also provide a summary index which identifies each adjustment or portion of an adjustment made in the filing material which can be used to locate where each adjustment or portion thereof is addressed, treated, applied, etc. in the application, testimony, exhibits and other documentation submitted. The summary index may be presented separately, as a table embedded in testimony, or as an exhibit to testimony, or in any other manner so long as it is clearly identified.

~~2.~~ ~~If the test period used in the general rate case application is a future test period, in addition to the demonstration of adjustments to be made for the test period used by the applicant in the general rate case application, the applicant will make the same demonstration for the~~

~~following alternative future test periods if these alternative periods do not have an end date beyond the test period used in the general rate case application:~~

~~a. a 12 month period ending the month of June which follows the filing date of the general rate case application, if the time period between the general rate case application and the following June is at least six months.~~

~~b. a 12 month period ending the month of December which follows the filing date of the general rate case application, if the time period between the general rate case application and the following December is at least six months.~~

~~c. a 12 month period ending six months beyond the period indicated in A.2.a above.~~

~~d. a 12 month period ending six months beyond the period indicated in A.2.b above.~~

**~~B. Cases where the test period is identified and approved prior to the filing of a general rate case application.~~**

~~1. An applicant planning to file a general rate case application may first request Commission approval of a test period to be used prior to filing a general rate case application. The proposed test period application will be accompanied by testimony and exhibits providing information supporting the proposed test period.~~

~~2. Subsequent to the Commission's approval of a test period, the applicant may then submit a general rate case application, using as the test period for the general rate case the test period previously approved by the Commission and need only submit information relating to the approved test period.~~

**Rule 710. Information to be provided with a general rate case application for an electrical corporation or a gas corporation.**

An applicant submitting a general rate case application shall provide the following information with the application, on a total company and Utah jurisdictional basis, using the Commission-approved allocation methods approved in the applicant's last general rate case or any allocation method subsequently approved by the Commission. The filing utility is encouraged to provide voluminous material that is included in the application testimony, schedules and exhibits in electronic format.

A. A gas or electric utility has made a "complete filing" for a general rate case if it files the information required in Rules 700, 710, and 711. The requirements of other rules are not part of the "complete filing" requirement.

AB. Historical results of operations information:

1. actual, unadjusted results of operations, including all regulated costs and revenues, for an historical 12-month period as contained in its last periodic reported results of operations filing submitted to the Commission;
2. adjusted results of operations for the same period;
3. a description of any significant changes in accounting policies for the 24-month period prior to the historical period and any subsequent accounting changes through the date of the general rate case application and, if a future test period is used, any significant future changes included in a future test period, along with their impact on the filing. Significant changes for this purpose are anything referenced or that would be referenced in footnotes of financial statements or auditor's reports.

BC. If a ~~non-forecasted~~ historical test period is used in the application, the applicant shall provide information identifying and supporting each and every modification to the historical results of operation to arrive at the non-forecasted test year used in the general rate case application.

CD. If a full or partially forecasted test period is used in the application, ~~which forecasted test period was not previously approved by the Commission for the general rate case application,~~ the following forecasted test period information shall, to the extent such information is relevant to the type of utility filing the case, be provided (the format of the forecasted test period data shall be comparable to the historical results of operation information):

- 1 Revenues, with details supporting the test period revenues including (as applicable):
  - a. Usage, per customer,
  - b. Demand and energy usage,

- c. Assumptions used in the development of the revenue forecasts.
  - d. Billing determinants, by customer class, used to calculate the forecast test year revenues.
  - e. ~~Pricing~~ Rates used in the forecast development.
  - f. Contract changes or other specific changes anticipated in the forecast.
2. Operating Costs, with details supporting the test period operating cost information, including:
- a. Forecasted costs relying on escalators or drivers will include the details of the base costs and the key drivers that impact the forecasted amount. If forecasted costs are not based on historical levels that have been inflated or escalated, the applicant shall provide supporting documents in the most detailed level available.
  - b. The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in adjusted costs in the forecasted test period. Source documents supporting the index or rate of inflation applied will be identified and will be provided or made available.
3. Labor Costs shall be identified separately. The applicant will provide:
- a. The actual most recent number of full-time equivalent employees and, separately, the ~~estimated full-time equivalent employees estimated for the forecasted test period. forecasted number of full-time equivalent employees at the end of the historical starting period.~~ To the extent this information is maintained by the utility , the most recent number of actual contract labor employees and the forecasted number of contract labor employees for the test period will also be provided as available and separately identified. The most recent number of actual union labor employees and the forecasted number of union labor employees for the test period will also be provided as available and separately identified.
  - b. The associated costs related to the full time equivalent labor and contract labor levels, to the extent that contract labor is maintained by the utility. Direct employees, contract employees, union and nonunion employees will each be provided separately.
  - c. Overtime costs, premiums, incentives, or other labor costs included in the forecast, with each provided separately. To the extent this information is maintained, uUnion and nonunion costs shall be provided separately.
  - d. Any assumed salary and wage increases included in the projected labor costs will be identified. Any of the increases supported by a union contract will be so identified.

e. Pensions and benefits, overheads or other employee benefit costs that are included in the forecast period. Each of the separate employee benefit components, to the extent they are broken out at that level, will be separately identified (i.e., medical, dental, pensions, etc.) Any assumptions regarding projected increases in such costs caused by factors other than changes in full time employee levels will be identified and described, with supporting assumptions identified.

f. If projected increases in pension expense cause a material cost impact, at a minimum, the following information should be provided for the most recent calendar year: ~~one year prior to the historical period through the test period~~: service cost, interest cost, expected return on assets, net amortization and deferral, amortization of prior service cost, and total net periodic pension cost. The information shall also include ~~for each of the 12-month periods~~ the expected long-term rate of return on assets, discount rate, salary increase rate, amortization of transition asset or obligation, percent of pension cost capitalized, minimum required contribution per IRS, maximum allowable contribution per IRS, and actual (or projected) contribution made to the trust fund. Also included shall be the projected year-end balance ~~at the end of each of the 12-month periods~~ for accumulated benefit obligation, projected benefit obligation, fair value of plan assets, and market related value of assets.

4. ~~Capital Expenditures~~Additions. The applicant will provide capital ~~expenditures~~additions detail, at the FERC functional level, and changes affecting rate base, including:

a. The detail for the changes, beginning with the start of the historic period results of operation through the test year. The detail will include dollar amounts and in-service dates.

b. ~~The detailed~~ calculation of depreciation expense and accumulated depreciation impacts as a result of the capital ~~expenditures~~ additions affecting rate base. For depreciation expense, the information will include the balances by plant account or function, depending on how the projection is done, to which the depreciation rates are being applied and the respective depreciation rates being used, by account or function, depending on how the projection is done.

c. Interdependencies of capital expenditures to operation and maintenance items will be identified, where applicable.

d. An itemization with project description will be provided for all major capital additions to rate base exceeding ~~0.2~~ 1.0% of total plant in service for each year, beginning with the year prior to the historic periodic reported year through the test year respectively.

e. Detailed calculation of plant retirements.

5. Regulatory Adjustments. Applicant will provide details of all the regulatory adjustments required in the filing:

a. Information for recurring regulatory adjustments, such as amortizations, indicating compliance with past Commission orders for any item included in the filing.

b. Separately, a reversing adjustment and the reasons for non-inclusion or departure from a Commission ordered practice or adjustment if the applicant does not wish to have them apply to the application.

c. Unless already included in unadjusted results, Regulatory adjustment information will include disallowances from prior orders, implementation of accounting orders approved by the Commission, or other adjustments necessary to make the forecasted test period data acceptable for ratemaking in Utah. Each of the regulatory adjustments will be supported by prefiled testimony or a detailed description contained within the schedules.

6. Other Rate Base. Details of other rate base accounts shall be provided by the applicant. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer advances, deferred credits, etc., the applicant shall provide information showing the 12-month period of the historical results of operations, and any changes, both debits and credits, to those amounts through the test period resulting in the projected amount included in the filing. The information shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from the historical level is proposed, a description of why the amount is not forecasted to change should be included.

7. Taxes. Forecasting methods, calculations and key assumptions used to adjust historical tax information to projected costs and results will be provided on a tax item basis (i.e., income, FICA, property taxes, etc).

**Rule 711. Cost of Service and Rate Design information to be filed with a general rate case application for an electrical corporation or a gas corporation.**

An applicant shall file the following Cost of Service and Rate Design information with any general rate case application.

A. A Utah Class Cost of Service Study based on the test year with supporting documentation including the development of allocation factors.

B. Its proposal for spreading any Utah revenue requirement change among the rate schedules. This will include the dollar and percentage revenue requirement change for each rate schedule.

C. Its proposed rates for each rate component of each rate schedule and the billing determinants for the test year for all rate components used to calculate revenues necessary to recover the proposed revenue requirement. An exhibit will be provided showing the test period blocking based on adjusted actual and forecasted billing units in the development of the revenues for each rate schedule.

D. Its proposed tariff sheets on which the utility proposes changes to tariff language, as opposed to rates changes. If the only change on a tariff sheet is a rate change related to the utility's cost of service and rate design proposals, that tariff sheet need not be filed. ~~for all terms, rates, charges, fees, etc. for which it proposes changes.~~

**Rule 712. Information or documents which are to be available at the same time a general rate case application, using a forecasted test period, is filed for an electrical corporation or a gas corporation.**

An applicant need not file the following information or documents with ~~its~~ general rate case application, ~~which uses a forecasted test period, but shall have such~~ non-privileged information and documents available for delivery to any ~~interested persons~~ intervening parties at the same time within 14 days after it files a general rate case application. The applicant shall include a certification with its application that this information and these documents ~~have been~~ are in the process of being prepared and are will be available consistent with the terms of the confidentiality provisions of Rule 760 at the time no less than 14 days after it files its general rate case application.

A.- DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

1. Time Periods. Definitions of time periods for which information is to be provided in compliance with this rule are as follows:

a. Year: A 12-month period designated as “12 months ending Month Date, Year”.

b. Base Year (BY): The 12-month historical period ending on the ending date for the most recent periodic reported results of operations filing submitted for the company, or if it does not file periodic results of operations, the base period upon which the test year used in the application is developed.

c. Test Year (TY): The 12-month period used as the test period for the general rate case application.

d. Historical Year(s) (HY): Year(s) immediately preceding the Base Year.

e. To Date: Up to the date of the filing of the general rate case application.

f. Workpapers: As used in Rules 712 and 713, “workpapers” means the documents used to develop the inputs to the rate case filing. The type, nature, level of detail, and format of the information, compilation, schedule, document, and the like, shall be reasonably comparable to that provided to parties in the utility’s prior general rate cases.

2. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to interested persons; provided that, when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

3. Materiality. Materiality is defined as a change in requested Utah jurisdictional revenue requirement equal to or greater than ~~0.02~~1.0 % of total state revenue requirement or \$1,000,000~~250,000~~, whichever is greater.

4. Model(s). The term Model(s) shall mean the major analytical software tools and spreadsheets used by the utility to develop its general rate case filing. Smaller analytical tools, such as special purpose electronic spreadsheets, are not included in the definition of the term Model(s) for purposes of this rule.

#### B. Revenue Requirement Information.

1. Forecasted test period data. A comparison of the Test Year data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO on both a jurisdictional and total Company basis. This is to be made available in a side-by-side comparison on a consistent basis by FERC Account.

2. Operating and Capital Budgets. A comparison of the utility's operating budget and capital budget to the actual results for the Base Year and the two prior Historical Years on a total Company basis. This comparison is to be at the most detailed level available. Provide available explanation for material variances.

~~3. Labor Costs. A comparison of budgeted labor costs and number of full-time equivalents to the actual labor costs and full-time equivalents by year for the Base Year and the two prior Historical Years on a total Company basis. These shall show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. These shall show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. The information shall provide available explanations for material variances.~~

~~43. Workpapers. If requested by a party subsequent to the provision of the foregoing information, the utility~~ The information shall provide the forecast workpapers (including assumptions, spreadsheets and tests).

#### ~~54. Forecasted Data – Revenue Requirement.~~

~~a. Support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year values and key drivers that impact the forecasts, together with supporting documents.~~

~~b. Indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents.~~

~~c. A revenue requirement workbook that tracks all input data beginning with the Base Year through the Test Year. This will provide summarized revenue requirement sections of the~~

~~jurisdictional allocation model for the Base Year, the Test Year and any intervening year. The workbook and summaries are to include, inter alia, billing determinants, rate base and capital structure, including dollar capitalization, for the specified Years.~~

~~d. Complete net power cost calculations for any intervening year between the Base Year and Test Year.~~

65. Models. Workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included, along with available instructions and write-ups regarding use of the Model and written descriptions of the Model and its inputs.

### C. Cost of Service Information

~~1. Forecasted Data—Class Cost of Service. Class cost of service data on a Utah allocated basis under all approved jurisdictional allocation methods for the Base Year and Test Year.~~

~~2. Forecasted Data—Rate Design. Test Year rate design data on a Utah allocated basis under all approved jurisdictional allocation methods used for reporting purposes. [~~

### D. Miscellaneous Information

1. Accounting – Changes. To the extent not already included and fully discussed in the information submitted with the application, a detailed description of Material changes in accounting policies or procedures adopted by the Company since the prior general rate case or as anticipated through the end of the Test Year. This will include a detailed description of the impact of change in accounting policy or procedure on the Test Year and identify the basis of the change.

2. Accounting - Write-offs. A detailed description of Material write-offs of assets and/or liabilities from the start of the Base Year - To Date that affect Utah revenue requirement. For each material write-off, the following will be provided:

- a. Copy of journal entry recording the write-off;
- b. Detailed description of the purpose of the write-off;
- c. Copies of studies, report or analysis done in determining whether or not to write off the asset;
- d. Amount of the write-off and identification of the accounts charged on a total Company and a Utah jurisdictional basis; and
- e. Amount included in the projected Test Year for write-offs, if any, on a total

Company and a Utah jurisdictional basis, by account.

3. Affiliates - Organizational Charts. For the Base Year and Test Year and continuing To Date, the affiliates organization chart for the Company including a clear indication of affiliates, parent companies, divisions and subsidiaries indicating their regulatory status.

4. Affiliates. A detailed description of corporate restructurings and changes in affiliate relationships since the filing of 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.

5. Affiliates. A copy of Material new or Materially modified contracts or agreements entered into since the filing of the prior general rate case, including attachments thereto, if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or costs allocated or directly charged to Utah regulated operations included in general rate case filings, between the utility and/or its parent company and affiliated companies for services and/or goods rendered between or among them. This is to include a list of active contracts unless already provided in the most recent Affiliate Interest Report.

6. Affiliates. A copy of cost allocation manuals and/or policies and procedures that set forth the detailed cost allocation methodology and/or pricing methodology used to charge costs between affiliates that have changed since the filing of the prior general rate case.

7. Audit - Financial. A copy of each adjusting journal entry made in response to the Company's independent auditors' final recommendations in their most recent audit of the Company. Supporting documentation will be included. The information will also identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the Company, along with a description of why the adjustment was not accepted or made.

8. Audit - Financial. A copy of management letters received from the Company's outside auditors or responses to those management letters for the Base Year, the prior Historical Year and the period To Date.

9. Audit - Financial Audit Workpapers. If access to audit workpapers is allowed by the utility's independent auditor, the utility will coordinate review of the financial audit workpapers for the most recent completed financial audit conducted by the Company's independent auditors at auditor's Salt Lake City, Utah, or other a mutually agreed upon location. If access to workpapers is not allowed by the independent auditor, the utility will coordinate the review of the most recent quarterly review conducted by the utility's independent external auditors prepared for the utility's board of directors. The Company will provide a copy of the company's letter authorizing the external audit firm to meet with requesting parties, discuss workpapers with them and allow parties to make copies of selected workpapers.

10. Audits - Internal. A listing of internal audits conducted by or for the Company or its parent Company 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. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion to all parties participating in the case.

11. Board of Directors - Meeting Minutes. The Board of Directors' meeting minutes for the Base Year, the prior Historical Year and To Date for the Company and the parent company 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.

12. Budget. Complete copies of detailed annual operating and capital budgets for the Base Year through the end of the Test Year.

13. Budget. Copies of operating and capital budget instructions and directives provided to employees, including assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures for the budget or forecast for the Test Year and the period To Date.

14. Budgets - Operating Plans. If available, copies of written operating plans that describe the Company's goals and objectives for the Base Year through the end of the Test Year.

15. Budget - Variance. A complete copy of quantitative and narrative monthly, quarterly and annual comparisons of operating and capital budgets to actual expenditures for the Base Year, the prior three Historical Years, and for the period from the Base Year To Date.

16. Cost of Capital – Debt Expense. The currently forecasted financings for the next three years.

17. Cost of Capital – Debt Expense. The monthly balance of short-term debt and monthly short-term debt cost rates, for the Base Year, the prior two Historical Years and To Date.

18. Cost of Capital. Copies of the most recent bond rating agencies reports on the Company.

~~19. Employee Costs. A breakdown of the total amount of gross payroll and employee benefit costs (by benefit type) for the Base Year, the prior two Historical Years and through the end of the Test Year between amounts expensed and amounts capitalized and provide the percentage of payroll and employee benefits (by benefit type) charged to expense for each Year.~~

~~20. For the Base Year, the prior two Historical Years, To Date and for the Test Year, the amount of overtime, the amount of premium pay, the amount of other salary/labor costs and the~~

~~amount of incentive compensation in total and expensed for each.~~

~~2419.~~ Employee Costs. A list of compensation and benefit studies the Company has for the Base Year, ~~the prior Historical Year~~ and To Date and indicate which of the studies were used (if any) in projecting the compensation and employee benefit costs for the Test Year.

~~2220.~~ Employee Costs –Employee Levels. Please describe, in detail, Material employee reductions, employee severance plans, or early retirement programs conducted by the Company during the Base Year, ~~the prior two Historical Years~~, To Date and included in the Test Year that are and are not reflected in the filing. This should provide information on major plans or programs beyond cost management efforts undertaken in the normal course of business. This should include, but not be limited to, a detailed description of the plan, number of employees offered or projected to be offered early retirement or severance, number of employees accepting or projected to accept early retirement or severance, projected cost savings and costs associated with the program. For costs incurred, identify the amounts, by FERC account, and the dates the entries were booked.

~~23.~~ Employee Costs –Employee Level. ~~Separate lists of the budgeted and the actual number of employees (where available), by month, for the Base Year, the prior two Historical Years, the Test Year and To Date. If the labor force levels are other than full-time equivalent positions, provide a separate listing stated in terms of full-time equivalent positions.~~

~~24.~~ Employee Costs –Wages & Salaries Levels. ~~The actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.~~

~~2521.~~ Employee Costs - Incentive Plans. Complete copies of bonus programs or incentive award programs in effect for the Company for the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date. Identify incentive and bonus program expenses incurred in the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date and identify the amounts included in the Test Year. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the Company from affiliates or the parent company in the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date for a future Test Year filing.

~~2622.~~ Employee Costs - Benefits. A listing of health and other benefits received by employees during the Base Year. Provide a detailed description of changes to employee benefits occurring subsequent to the Base Year To Date and anticipated future changes through the end of the Test Year that are reflected in the filing.

~~2723.~~ Employee Costs - Pensions. The two most recent pension actuarial reports prepared for the Company.

~~2824.~~ Employee Costs – Post Retirement Benefits Other Than Pensions (PBOP). The

two most recent PBOP actuarial reports prepared for the Company.

2925. Employee Costs - Pensions and Post Retirement Benefits Other Than Pensions (PBOP). The list of assumptions used by the Company and its actuaries regarding the pension and PBOP costs for the Test Year that are included in the filing.

3026. Operation, Maintenance, Administrative and General (OMAG) Expenses – Other - Contributions. For the Base Year and the Test Year, a list of contributions for charitable and political purposes, if any, included in accounts other than below the line. Indicate the amount of the expenditure, the recipient of the contribution, and the specific account in which the expense is included in the filing. Also identify for the Base Year and the Test Year the amounts of contributions for charitable and political purposes charged to the Company from affiliates in accounts other than below the line accounts.

3127. OMAG Expenses – Advertising. For the Base Year, ~~the prior Historical Year~~ and the Test Year the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional, to the extent the utility breaks out advertising expense by such categories).

3227. OMAG Expenses - Dues, Industry Associations. The Material amounts included in the Base Year, the prior Historical Year and the Test Year for above-the-line payments to industry associations. Identify the organization/association name and amounts, along with the account in which the costs are included in the filing. If any of the dues or other amounts paid to the organizations/associations go toward lobbying and public relations efforts and are recorded in above the line accounts, provide the associated amounts included in the above the line accounts whether Material in magnitude or not.

3328. OMAG Expenses - Outside Services Expense. An itemization of Material outside services expenses included in FERC account 923 basis for the Base Year, ~~the prior Historical Year~~ and the Test Year.

3429. OMAG Expense - Injuries and Damages. The amount of injuries and damages expense for the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date. Also identify the amount of injuries and damages expense included in the projected Test Year in the filing.

3530. OMAG Expense - Insurance. The amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors & officers liability insurance, etc.) for the Base Year, ~~the prior two Historical Years~~ and the Test Year and identify the accounts the associated costs are included in.

3631. OMAG Expense - Insurance. For insurance coverage for which the Company is self-insured, a description of that self insurance, a description of how it is accounted for in the utility's books and records and a description of activity for the Base Year, ~~the prior two~~

~~Historical Years~~ and the Test Year.

3732. OMAG Expense - Legal Settlements. A list of Material amounts included in the Base Year and the Test Year (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action.

3833. OMAG - Uncollectibles – Bad Debt Reserve. 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.

3934. OMAG – Uncollectibles. A detailed description of changes in the Company's collection policies or write-off policies since the filing of the prior general rate case.

4035. OMAG - Cost-saving Programs. A list and detailed description of cost-saving or cost increasing programs and initiatives implemented during the Base Year, To Date, and included in the Test Year. This should provide information on major plans or programs beyond efforts undertaken in the normal course of business and having a material impact on the revenue requirement~~an impact of \$100,000 or greater.~~

4136. Financial – Strategic Plans. Copies of completed strategic plans and the most recent plan approved by the Board of Directors for the Company and the plan that was utilized at the time of and in the preparation of its filing.

4237. Penalties and Fines. A list of penalties and fines in the Base Year and the Test Year and indicate in which accounts the associated amounts are included.

4338. Rate Base - Working Capital. A complete copy of the lead/lag study, with supporting workpapers, used to compute cash working capital for the Company's filing.

4439. Reserve Accounts. Information on whether or not the Company maintains reserve accounts (e.g., an injuries and damages reserve account). If so, provide the monthly balances in reserve accounts for the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in the Base Year and the projected Test Year expenses, by account, for building-up the reserve balances.

4540. Revenues: Regulated Retail Sales. Provide by customer class, by month, the number of customers, actual usage, and normalized usage for the Base Year, ~~the prior two Historical Years~~, To Date and for the Test Year.

4641. Revenues – Other. Provide on a total Company and a Utah jurisdictional basis, for the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date the amount of Other

Revenues by revenue type.

4742. Sales of Property. For the Base Year, ~~the prior two Historical Years~~, the Test Year and To Date, information showing whether the Company sold property, in which the proceeds are material to the revenue requirement~~exceeded \$50,000~~, that had formerly been included in Plant in Service. If so, for each such sales describe the property sold; whether, when, and in what manner it was included in rate base; show details of how the gain or loss was calculated; indicate when the sale occurred; and explain how and whether the Company is treating such gain or loss in its filing. Provide a list of any properties currently offered for sale and those projected to be offered for sale through the end of the Test Year. The property sales information may be limited to sales of property that had been or are included in Utah rates while in service.

4843. Taxes: Income. A list of and provide copies or make available for review, subject to an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the Company and the IRS since the filing of the prior rate case.

4944. Taxes: Income. Provide copies or make available for review, subject to an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, copies of the most recent State and Federal income tax returns in which the Company participated.

5045. Taxes: Income. Provide a copy of the current tax sharing agreement in which the Company participates.

**Rule 713. Additional non-privileged information needing to be filed or made available for an electrical corporation that has included power costs in a forecasted test year.**

A. An applicant need not file the following information or documents with its general rate case application which uses a forecasted test period, but shall have such non-privileged information and documents available for delivery to any intervening parties-within 30 days after it files a general rate case application. The applicant shall include a certification with its application that this information and these documents are in the process of being prepared and are will be available consistent with the terms of the confidentiality provisions of Rule 760 at the time no less than 30 days after it files its general rate case application.

~~A. An electrical corporation that has included power costs in a forecasted test year need not file the following information or documents relating to its power cost projections with a general rate case application, but shall have such information or documents available for interested persons at the same time it files an application. The applicant will include a certification that this information and documents are available at the time it files its application.~~

B. All non-privileged information should be provided or available electronically and, in the case of Excel spreadsheets, with all formulas intact including all hierarchy of linked spreadsheets. The term “PCM” herein refers to any power cost model used by the Company utility, or any subsequent enhancements to or replacements of the power cost model used in the prior filed general rate case application. The term “workpapers” has the same meaning as defined in Rule 712. ~~means the documents used to develop the inputs to PCM. This may include such items such as contracts, emails, white papers, studies, Company computer programs, Excel spreadsheets, word processing documents, pdf and text files, computer programs, or any other data or documents relied upon to support the cost details in the filing. If the inputs used in PCM were developed from a document, such as a contract, provide the contract with the PCM inputs highlighted. The type, nature, level of detail and format of the information, workpaper, compilation, schedule, document, etc. shall be comparable to that provided to parties in the Company’s prior general rate cases.~~

C. Power Cost Modeling Data:

1. Workpapers that show the source, calculations and details supporting the testimony, other exhibits and all PCM input data. The workpapers will include, at a minimum, copies of the net power cost report in Excel and the net power cost model database.

2. Identification of the Four-Year Period (or any other period) used to determine outage rates and other input items in the net power cost model.

~~3. Compilations of actual net power costs produced by the Company that were referenced in the testimony or exhibits, to the extent that actual power cost results are discussed or cited in the Company’s direct testimony or exhibits.~~

~~43. A list and explanation of all-modeling or logic changes or enhancements to the net power cost model that have been implemented since the most recent general rate case. This will include a statement of the direction and amount of change in net power costs resulting from each such change and documentation describing each change as well as net power cost model runs and workpapers quantifying the impacts of these changes.~~

~~54. Access to or a copy of the PCM model used by the Company utility to compute power costs in the Test Year.~~

~~65. The latest documentation for the PCM model.~~

~~7. All documents, workpapers or other information relied upon by the Company in determining any market caps used in PCM for the Pro Forma Period.~~

~~8. The current topology maps in PCM along with an explanation for all the differences that have been made to the topology since the prior general rate case and an explanation of why the changes were made. Include supporting documentation, such as contracts resulting in changes to the transfer capabilities used in PCM.~~

~~96. Workpapers showing the computation of the outage rates (planned and unplanned) used in the power cost model. Include all-backup data showing each outage (planned or unplanned, etc.) and duration (planned or unplanned) considered in the four-year period, including NERC cause code, type of event, duration, and energy lost, etc~~

~~10. The date and a copy of the forward price curve, showing monthly heavy load hour and light load hour, used in creating the Test Year power cost model~~

~~11. Documents showing all pertinent data relating to for short term firm transactions (including short term firm indexed transactions and swaps) modeled in the test year power cost study. In addition, each contract will have a designation as to its purpose (i.e., trading, arbitrage or balancing.)~~

~~127. For all-contracts modeled in PCM that were not included in the most recent general rate case:~~

~~a. A copy of the contract (in pdf or electronic format, if available).~~

~~b. Any workpapers used to develop the power cost model input assumptions related to the contract.~~

~~138. Regulatory Fuel Budget filing used for the Test Year and any other workpapers used in developing the PCM fuel cost inputs.~~

~~149. The heat rate curves for each resource, supporting data and spreadsheets showing the derivation of the heat rate curves.~~

~~15. Workpapers and documentation supporting the “Other Cost” file used in the power cost model, including all electronic spreadsheets used to compute any of the line items in the file. This includes test year wheeling expenses modeled in PCM.~~

~~16. Workpapers and documentation supporting the “Energy Cost,” “Demand Cost,” and “Demand” files used in the power cost model, including all electronic spreadsheets used to compute any of the line items in the file.~~

~~17.10. Identification of each instance in which the Company changed any maximum capacities, minimum up or down times or unit minimum capacities for thermal or hydro generators modeled in the power cost model since the last GRC, if applicable.~~

~~18. Workpapers explaining the development of each line of load adjustments presented on the Company’s power cost model output reports.~~

~~19. Workpapers used to develop inputs for QF contracts modeled in PCM.~~

~~20. Workpapers for any screens applied to restrict uneconomic dispatch of resources in the PCM model.~~

~~21.11. Workpapers showing the derivation of start-up fuel costs, start-up O&M costs and any other form of start-up costs modeled in PCM.~~

~~22.12. Provide the loss factor data used to develop the load forecast used in the rate case, showing losses for the system and for each state for the most recent five calendar years and for the most recent five fiscal years. Compare those loss factors to those that were used in developing loads for the PCM for the test period used in this case.~~

~~23. Provide the system level loss factors assumed in PCM in the most recent (or current) rate cases for any jurisdiction in which the Company operates.~~

~~24. Provide a table showing the actual generation of each Company coal, gas, hydro and wind generating unit modeled in PCM for each month for the four year period.~~

~~25. Provide hourly generator logs for each wind, coal, gas and hydro unit modeled in PCM for the four year period.~~

~~26. Provide the actual most current schedule for thermal and hydro generator planned outages for the test year, the most recent calendar year and the next four calendar years.~~

~~27. Provide hourly logs for all contracts modeled in PCM, showing actual data (hourly sales or purchases) for the four year period.~~

~~28. Provide workpapers showing the details of Short Term Firm and Non Firm transmission used by the Company during the four-year period.~~

~~29~~13. For each of the transmission contracts whose costs are included in PCM, identify the purpose of the transaction, why it is used and useful in the Test Year, the amount of capacity or type of transmission service it provides, and where the capacity or service provided by this contract is modeled in PCM.

~~30. Provide data for the four year period or for the most recent four years available for all third party transmission imbalance transactions that have been included in Short Term Firm or secondary transactions in the Actual Power Cost reports during that period.~~

~~31. Provide the workpapers used by the Company to compute the links and other inputs for Short Term Firm (including any related to SP 15) and Non Firm transmission modeling used in PCM.~~

~~32~~14. Provide ~~all~~ documents related to the preparation ~~the~~ of hydro planned and unplanned outage rates.

~~33~~15. To the extent that the Company~~utility~~ is using any ramping adjustment in its case, provide information describing and detailing ~~all~~ ramping adjustments made.

~~34~~16. Provide ~~all~~ documents and workpapers utilized in the development of the costs of wind integration as modeling ~~ing~~ in the power cost study. To the extent that the figures used were developed as part of an Integrated Resource Plan or similar report, provide the underlying data, spreadsheets, model runs and all other workpapers used to prepare the rate case filing.

**Rule 720. Information to be included with an alternative cost recovery for a major plant addition application filed by an electrical corporation or a gas corporation.**

An applicant submitting an alternative cost recovery for a major plant addition application ~~that has not obtained approval from the Commission of the significant energy resource decision for the major plant acquisition~~ shall provide the following non-privileged information with the application, on a total company and Utah jurisdictional basis using Commission-approved allocation methods where applicable.

A. If a gas or electrical corporation has obtained approval for a significant energy resource decision for the major plant addition under the provisions of the Energy Resource Procurement Act, the application for alternative cost recovery for the major plant need only provide information regarding any changes to the information provided in the proceeding for approval of the significant energy resource decision.

~~AB.~~ If the major plant addition does not fall into section A, B, or C, the applicant shall provide the following information, such as the situation where, instead of building a new plant addition, it buys an existing plant or other major asset:

A1. General Information:

1a. All documents and presentations that were provided to management, senior management and the Board of Directors of the Company and its affiliates related to the plant addition.

2b. Copies of all Board of Directors' minutes of the Company and its affiliates where the plant was discussed, approved, reviewed, evaluated, or presented.

3c. Details of the plant being acquired including its location, capacity, technologies used, project milestones or progress dates and projected in-service date.

4d. Description of any changes, modifications, etc. to the existing utility plant/system that may be necessary to integrate the plan addition with the Company's system.

5e. Information establishing the prudence of the plant addition., ~~information addressing the provisions of Utah Code §54-17-13.4, and the provisions of Utah Code §§54-17-302 and 54-17-303~~

6f. Information ~~establishing~~ describing the consistency of the plant addition to projected plant acquisitions in the Company's latest Integrated Resource Plan and its Action Plan. Show that the plant addition resource equals or exceeds the compared Integrated Resource Plan resource items in terms of least cost and least risk or explain why it need not.

7g. Provide any and all documents and analyses that address the plant additions projected costs, savings and benefits and demonstrate how and when the Company's ratepayers will see a

net benefit from the plant addition and quantify the net benefit.

~~8~~g. Information on whether and how the plant has been or will be inspected as part of due diligence. Identify who conducted or will conduct the inspection. Provide copies of all reports or other documents prepared by the inspectors.

~~9~~i. Provide a list of all outside consultants or advisors used, or expected to be used by the Company in connection with the plant addition. Provide all reports, including interim reports, prepared by outside consultants or advisors.

~~10~~j. Provide all reports that were prepared when analyzing the purchase or construction of the plant addition.

~~11~~k. Where applicable, provide copies of contracts that are expected to be assumed following close of acquisition.

~~12~~l. Where applicable, provide copies of all contracts between the Company and the seller or operator of the property to be acquired.

~~13~~m. Where applicable, provide a history of the property to be acquired including financial and performance characteristics for the past five years, or from the start of commercial operation, whichever is less.

~~14~~n. Where applicable, information on the Company's understanding of the reasons why the seller is selling the facility?

~~15~~o. Where applicable, information on the seller's book value of the plant. Indicate whether the seller will allow interested persons who have signed a confidential agreement with the Company access to its books and record for audit, and what restrictions may apply to such access?

## ~~B~~2. Financial and Revenue information:

~~1~~a. Provide information of the revenues, costs and benefits arising from the plant addition. Identify any limits and conditions on forecast information/calculations.

~~2~~b. Provide information on the net revenue impact of bringing the plant online and operating the plant within the Company's system compared to operations without the plant.

~~3~~c. Provide justification for any acquisition premium the Company plans to include and recovery from ratepayers..

## ~~C~~3. Capital cost, rate base and jurisdictional allocation information.

1a. Information on how the Company plans to finance the construction or acquisition of the plant addition. This is to include the timing and amount of any equity, debt, or other security issuances. Provide any documents to, or received from, any investment bankers or other entities regarding the issuance of any securities connected with the plant addition.

2b. Indicate whether the company has discussed the plant addition with any rating agencies. If not, indicate when it plans to discuss the plant addition with any rating agency. Provide any reports rating agencies provide with respect to the plant addition.

3c. Information on how much of the purchase price or construction costs the Company intends to place into rate base.

4d. Information showing the amount and relating to any analysis of AFUDC associated with the plant.

5e. Information on the Company's anticipated jurisdictional allocation for the plant addition and any change in allocation factors and other plant, revenue and expense/cost allocations arising from the plant addition.

D4. Cost and Operating Expenses Information:

1a. Provide an ~~complete~~ analysis of ~~all~~ costs associated with constructing, acquiring and operating the plant

2b. Provide information on all clearances, permits or other government regulatory authorizations necessary, to be modified and completed for the plant and their associated costs.

3c. Provide information on any liquidated damages clause and early termination fees, penalties, or other expenses which may be incurred if the plant is not completed or acquired.

4d. Provide information on whether there are any integration costs or fees (transmission, pipeline, etc.).

5e. Provide information on any costs analyzing bringing the plant online.

6f. Provide information on how the plant addition will change and the amount of change on the Company's Operation and Maintenance costs.

7g. Provide all operating costs analyses that have been completed related to the plant addition.

8h. Identify the planned accounting treatment for the plant. Provide the proposed journal entries or other accounting entries for such planned accounting treatment.

9i. Describe and provide the amounts for overhead, closing, contingent or any other costs for which the Company expects it will ask recovery as a result of this acquisition.

E5. For an electrical corporation, Net Power Costs information:

4a. The impacts of the plant addition on any Company power cost and production cost dispatch models. If any models are revised to accommodate the plant addition, the revised models will be available to the parties participating in application proceeding.

2b. For each new plant addition, provide a net power cost study (NPC) in the Company's production cost dispatch model that documents changes from previous net power cost estimates. Include all relevant workpapers and documentation to allow any other person to perform an independent analysis and verification of the NPC.

3. ~~Show~~ Describe how the plant addition impacts planned outages, unplanned outages, and maintenance at the Company's generation resources.

**Rule 760.** Use of information claimed to be confidential in Commission proceedings, information exchange, filings and other documents filed with or issued by the Commission.

A. This rule addresses how information and material which is claimed to be confidential will be treated in Commission proceedings.

1. (A) Confidential Information. All documents, data, information, studies and other materials filed in conjunction with a Commission proceeding, made available to proceeding participants, furnished, or made available pursuant to any interrogatories, or requests for information, subpoenas, depositions, or other modes of discovery that are claimed to be of a trade secret or confidential nature shall be furnished pursuant to the terms of this rule or any superceding Protective Order, and shall be treated by all persons accorded access thereto pursuant to this rule as constituting trade secret, confidential commercial, financial, competitive or otherwise protected information (hereinafter referred to as "Confidential Information"), and shall neither be used nor disclosed except for the purpose of the proceeding in which it was obtained and solely in accordance with this rule or superceding Protective Order. All material claimed to be Confidential Information shall be so marked by the person producing it by stamping the same with the designation "**CONFIDENTIAL - - SUBJECT TO UTAH PUBLIC SERVICE COMMISSION RULE 760**", or "**CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER**" or "**CONFIDENTIAL - - SUBJECT TO PROTECTIVE ORDER IN DOCKET NO. XX-XXX-XX**" as the case may be. All copies of documents so marked will be made on yellow paper. Individuals providing electronic documents to the Commission should file both a confidential and non-confidential version clearly marked as such. For purposes hereof, notes made pertaining to or as the result of a review of Confidential Information shall be considered Confidential Information and subject to the terms of this rule.

(B) Use of Confidential Information and Persons Entitled to Review. All Confidential Information made available pursuant to this rule shall be given solely to counsel for the participants (which may include counsels' paralegals, administrative assistants and clerical staff to the extent necessary for performance of work on the matter), and shall not be used nor disclosed except for the purpose of the proceeding in which they are provided; provided, however, that access to any specific Confidential Information may be authorized by counsel, solely for the purpose of the proceeding, to those persons indicated by the participants as being their experts in the matter (including such experts' administrative assistants and clerical staff, and persons employed by the participants, to the extent necessary for performance of work on the matter). Persons designated as experts shall not include persons employed by the participants who could use the information in their normal job functions to the competitive disadvantage of the person providing the Confidential Information. The Commission, the Division of Public Utilities, and the Office of Consumer Services, and their respective counsel and staff, under and pursuant to the applicable provisions of Title 54, Utah Code Ann., the Rules of Civil Procedure and the Rules of the Commission, may have access to any Confidential Information made available pursuant to this rule or Protective Order and shall be bound by the terms of this rule,

except for the requirement of signing a nondisclosure agreement. Further, nothing herein shall prevent disclosure as required by law pursuant to interrogatories, administrative requests for information or documents, subpoena, civil investigative demand or similar process, provided, however, that the person being required to disclose Confidential Information shall promptly give prior notice by telephone and written notice of such requirement of disclosure by facsimile and overnight mail to the person that provided such Confidential Information, addressed to the providing person and attorneys of record for such person, so that the person that provided the Confidential Information may seek an appropriate protective order. The disclosing person will not oppose action by, and will cooperate with the person that provided the Confidential Information to obtain an appropriate protective order or other reliable assurance that confidential treatment will be accorded the Confidential Information.

(C) Nondisclosure Agreement. Prior to giving access to Confidential Information, as contemplated in 1(B) above to counsel or any expert designated in the proceedings, counsel for the person seeking review of the Confidential Information shall deliver a copy of this rule or Protective Order to such person and, prior to disclosure such person shall agree in writing to comply with and be bound by this rule or Protective Order. Confidential Information shall not be disclosed to any person who has not signed a Nondisclosure Agreement in the form which is provided below or referenced in the Protective Order. The Nondisclosure Agreement shall require the person to whom disclosure is to be made to read a copy of this rule or the Protective Order and to certify in writing that he or she has reviewed the same and has consented to be bound by the terms. The agreement shall contain the signatory's full name, permanent address and employer, and the name of the person with whom the signatory is associated. Such agreement shall be delivered to the providing person and counsel for the providing person prior to the expert gaining access to the Confidential Information.

The Nondisclosure Agreement may follow the following form:

“Nondisclosure Agreement. I have reviewed Public Service Commission of Utah Rule 760 and/or the Protective Order entered by the Public Service Commission of Utah in Docket No. XX-XXX-XX with respect to the review and use of confidential information and agree to comply with the terms and conditions of the rule and/or Protective Order.

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Signature

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Name (Type or Print)

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Employer or Firm

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Business Address

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Person Represented

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Date Signed”

(D) Additional protective measures. A provider of documents and information may claim that additional protective measures, beyond those required under this rule, are warranted for certain confidential material, referred to as highly sensitive documents and information. In such case, the provider shall identify such documents and information and shall inform the requester of such documents and information of their claimed highly sensitive nature as soon as possible. ~~The provider of the requested information shall also petition the Commission for an order granting additional protective measures which the petitioner believes are warranted for the claimed highly sensitive documents and information that is to be produced.~~ The provider shall set forth the particular basis for: the claim, the need for the specific, additional protective measures, and the reasonableness of the requested, additional protection. If a A person who would

otherwise receive the documents and information under the terms of this rule disagrees with the proposed additional protective measures, the person shall notify the party providing the documents or information, and, if the party proposing additional protective measures refuses to provide the information under lesser protective measures, the party seeking the information shall petition the Commission for an order requiring the other party to provide the information under lesser protective measures. The party proposing the additional protective measures may respond to the petition and oppose or propose alternative protective measures to those requested by the petitioner ~~provider of the claimed highly sensitive documents and information.~~ Disputes between the parties shall be resolved pursuant to Commission order pursuant to A.2 below or by the terms of an additional Protective Order issued by the Commission.

2. (A) Challenge to Confidentiality or Proposed Additional Protective Measures. This rule establishes a procedure for the expeditious handling of Confidential Information; it shall not be construed as an agreement, or ruling on the confidentiality of any document.

(B) In the event that persons are unable to agree that certain documents, data, information, studies, or other matters constitute Confidential Information, are highly sensitive documents and information referred to in A.1(D) above, or agree on the appropriate treatment of highly sensitive documents and information, the person objecting to the classification as Confidential Information or the person claiming highly sensitive documents and information and the need for additional protective measures shall forthwith submit the said matters to the Commission for its review. When the Commission rules on the question of whether any documents, data, information, studies, or other matters submitted for review and determination are Confidential Information, are highly sensitive documents and information, or the appropriate additional protection to be afforded for specific highly sensitive documents and information, the Commission will enter an order resolving the issue.

(C) Any person at any time upon at least ten (10) days prior notice may seek by appropriate pleading, to have documents that have been designated as Confidential Information, or which were accepted into the sealed record in accordance with this rule or a Protective Order, removed from the protective requirements of this rule or the Protective Order, or from the sealed record and placed in the public record. If the confidential, or proprietary nature of this information is challenged, resolution of the issue shall be made by the Commission after proceedings *in camera* which shall be conducted under circumstances such that only those persons duly authorized to have access to such confidential matter shall be present. The record of such *in camera* hearings shall be marked "CONFIDENTIAL--SUBJECT TO PROTECTIVE ORDER IN CASE NO. XX-XXX-XX (reflecting the appropriate docket number)." unless the Commission determines, and so provides by order, that such marking need not occur. It shall be transcribed only upon agreement by the parties, or order of the Commission, and in that event shall be separately bound, segregated, sealed, and withheld from inspection by any person not bound by the terms of this rule or Protective Order, unless and until released from the restrictions of this rule or Protective Order, either through agreement of the parties, or after notice to the parties and hearing, pursuant to an order of the Commission. In the event the Commission should rule in response to such a pleading that any information should be removed from the

protective requirements of this rule or Protective Order, or from the protection of the sealed record, such order of the Commission shall not be effective for a period of ten (10) days after entry of the order.

3. (A) Receipt into Evidence. At least ten (10) days prior to the use of or substantive reference to any Confidential Information as evidence, the person intending to use such Confidential Information shall make that intention known to the providing person. The requesting person and the providing person shall make a good faith effort to reach an agreement so that the Confidential Information can be used in a manner which will not reveal its trade secret, confidential or proprietary nature. If such efforts fail, the providing person shall separately identify, within five (5) business days, which portions, if any, of the documents to be offered or referenced on the record containing Confidential Information shall be placed in the sealed record. Only one (1) copy of documents designated by the providing person to be placed in a sealed record shall be made and only for that purpose. Otherwise, persons shall make only general references to Confidential Information in any proceedings.

(B) Seal. While in the custody of the Commission, Confidential Information provided pursuant to this rule or a Protective Order ~~these materials~~ shall be marked "CONFIDENTIAL--SUBJECT TO PUBLIC SERVICE COMMISSION OF UTAH RULE 760" or "CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER IN CASE NO. XX-XXX-XX (reflecting the appropriate docket)".

(C) In Camera Hearing. Any Confidential Information that must be orally disclosed to be placed in a sealed record of a proceeding shall be offered in an *in camera* hearing, attended only by persons authorized to have access to the Confidential Information under this rule or Protective Order. Similarly, cross-examination on or substantive reference to Confidential Information, as well as that portion of the record containing references thereto, shall be similarly marked and treated.

(D) Appeal. Sealed portions of the record in any proceeding may be forwarded to any court of competent jurisdiction on appeal in accordance with applicable rules and regulations, but under seal as designated herein, for the information and use of the court.

(E) Return. Unless otherwise ordered, Confidential Information, including transcripts of any depositions to which a claim of confidentiality is made, shall remain under seal, shall continue to be subject to the protective requirements of this rule or Protective Order, and shall be returned to the providing person or counsel for the providing person within 30 days after final settlement, or conclusion of the matters in which they were used, including administrative or judicial review thereof. Alternatively, a person receiving Confidential Information pursuant to the terms of this rule or Protective Order may certify, within 30 days after final settlement, or conclusion of the matter, including administrative or judicial review thereof, that the Confidential Information has been destroyed. Counsel who are provided access to Confidential Information pursuant to the terms of this rule or Protective Order may retain their notes, workpapers or other documents which would be considered the attorneys' work product created with respect to their

use and access to Confidential Information in the matters. An expert witness, accorded access to Confidential Information pursuant to this rule or Protective Order, shall provide to counsel for the person on whose behalf the expert was retained or employed, the expert's notes, workpapers or other documents pertaining or relating to any Confidential Information. Counsel shall retain these experts' documents with counsel's documents. In order to facilitate their ongoing regulatory responsibility, this provision shall not apply to the Commission, the Division of Public Utilities or the Office of Consumer Services, which may retain Confidential Information obtained under this rule or Protective Order subject to the other terms of this rule or Protective Order. The Division of Public Utilities may release or disclose Confidential Information obtained pursuant to this rule or a Protective Order to other parties in subsequent Commission dockets or proceedings, pursuant to the terms of this rule or any applicable protective orders issued in such other subsequent Commission dockets or proceedings. The providing person shall be notified in advance by any state regulatory agency which intends to use, release or disclose any of the retained Confidential Information in any subsequent proceeding.

4. Use in Proceedingleadings. Where reference to Confidential Information in the sealed record is required in pleadings, cross-examinations, briefs, arguments, or motions, it shall be by citation of title, or exhibit number, or by some other nonconfidential description. Any further use of, or substantive references to Confidential Information shall be placed in a separate section of the pleading, or brief and submitted to the Commission under seal. This sealed section shall be served only on counsel of record (one copy each), who have signed a Nondisclosure Agreement and counsel for the Division of Public Utilities and Office of Consumer Services. All the protections afforded in this rule apply to materials prepared and distributed under this paragraph.

5. (A) Use in Decisions and Orders. The Commission will attempt to refer to Confidential Information in only a general, or conclusionary form and will avoid reproduction in any decision of Confidential Information to the greatest possible extent. If it is necessary for a determination in a proceeding to discuss Confidential Information other than in a general, or conclusionary form, it shall be placed in a separate section of an Order, or Decision, under seal. This sealed section shall be served only on counsel of record (one copy each) who have signed a Nondisclosure Agreement and counsel for the Division of Public Utilities and Office of Consumer Services. Counsel for other parties shall receive the cover sheet to the sealed portion and may review the sealed portion on file with the Commission once they have signed a Nondisclosure Agreement.

6. Segregation of Files. Those parts of any writing, depositions reduced to writing, written examination, interrogatories and answers thereto, or other written references to Confidential Information in the course of discovery, if filed with the Commission, will be sealed by the Commission, segregated in the files of the Commission, and withheld from inspection by any person not bound by the terms of this rule or Protective Order, unless such Confidential Information is released from the restrictions of this rule or Protective Order, either through agreement of the parties, or after notice to the parties and hearing, pursuant to an order of the Commission and/or final order of a court having jurisdiction.

7. Preservation of Confidentiality. All persons who may be entitled to receive, or who are afforded access to any Confidential Information by reason of this rule or Protective Order shall neither use, nor disclose the Confidential Information for purposes of business or competition, or any other purpose other than the purposes of preparation for and conduct of Commission proceedings, and then solely as contemplated herein, and shall take reasonable precautions to keep the Confidential Information secure in accordance with the purposes and intent of this rule or a Protective Order.

8. Reservation of Rights. Persons affected by the terms of this rule or a Protective Order retain the right to question, challenge, and object to the admissibility of any and all data, information, studies and other matters furnished under the terms of this rule or a Protective Order in response to interrogatories, requests for information, other modes of discovery, or cross-examination on the grounds of relevancy or materiality. This rule or a Protective Order shall in no way constitute any waiver of the rights of any person to contest any assertion by another person or finding by the Commission that any information is or is not a trade secret, confidential, or privileged, and to appeal any assertion or finding.