

Phillip J. Russell (10445)
Sarah J. Puzzo (19653)
JAMES DODGE RUSSELL & STEPHENS, P.C.
10 W Broadway, Suite 400
Salt Lake City, Utah 84101
Telephone: (801) 363-6363
Email: prussell@jdrsllaw.com
spuzzo@jdrsllaw.com

Attorneys for Corix Utah City Heating and Cooling, LLC

BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of Corix Utah City Heating and
Cooling LLC's Initial General Rate Case

Docket No. 26-2666-01

JOINT COMMENTS AND REQUEST FOR EXPEDITED CONSIDERATION

Pursuant to the PSC's March 2, 2026 Notice Re: February 27, 2026 Virtual Conference ("March 2 Notice"), the Utah Division of Public Utilities ("DPU") and Corix Utah City Heating and Cooling, LLC ("Corix") (collectively, the "Parties") hereby submit their Joint Comments regarding proposed rules governing applications under Utah Code § 54-7-12, for "heat corporations."¹ The Parties also request expedited consideration of the matters discussed herein.

Background and Introduction

Following the discussion during the February 27, 2026 virtual conference, the March 2 Notice directed the Parties to "collaborate on producing and submitting to the PSC" the following:

- (1) proposed language of an administrative rule governing at least "what constitutes a complete filing" for purposes of a heat corporation's application in a general rate case (e.g., the specific information which must be contained in an application, testimony, exhibits, evidence, data, and any other informational documents filed with an application);
- (2) anything else the Parties deem relevant to the foregoing; and, if desired,

¹ The Parties also conferred with the Office of Consumer Services ("OCS") both on these joint comments and on the Proposed Rules set forth in Appendix A. The OCS has elected to file separately.

- (3) potential alternative routes consistent with Utah law, citing applicable legal authority, to streamline and/or expedite the rulemaking process in this docket.

As set forth in more detail below, the Parties have collaborated on “complete filing” rules that the PSC could choose to adopt, either in an order in this docket applicable to Corix or as emergency rules applicable only to heat corporations filing applications for general rate increases or decreases. As set forth in Section I, below, those proposed rules are based on existing rules adopted by the PSC for other types of public utilities and is set forth in attached Appendix A.

However, the Parties do not believe that normal rulemaking pursuant to Utah Code § 63G-3-301 is necessary in this case. Rather, there are two possible approaches in proceeding with this docket depending on how the PSC rules on the issue of whether the existing rules are sufficient for a complete filing for a heat corporation. Initially, as set forth in Section II below, the Parties believe that the PSC’s existing rules establishing “complete filing” requirements for public utilities filing general rate case applications satisfies the requirement in Utah Code § 54-7-12(1)(b)(ii) that the PSC adopt such rules. As such, the PSC need not adopt additional rules for general rate case “complete filings” specific to a “heat corporation” prior to Corix filing an application for a general rate case. However, if the PSC determines that the existing rules are insufficient to meet the requirements for a complete filing for a heat corporation, then the PSC would be out of compliance with section 54-7-12(1)(b)(ii). As discussed in Section III below, this fact would allow the PSC to initiate emergency rulemaking procedures in Utah Code § 63G-3-304(1)(c). Under these procedures, the proposed rule will become effective as of the date the PSC files the proposed rule with the Office of Administrative Rules pursuant to section 63G-3-304(2)(d). Therefore, Corix can file its rate case as soon as the proposed rules are approved by the PSC and filed. This should alleviate many of the concerns Corix has regarding the timely filing of the rate case.

I. The Parties Have Collaborated on the Proposed Rules Set forth in Appendix A.

The Parties have collaborated on a set of rules for adoption by the PSC to establish “complete filing” requirements for heat corporations filing a general rate case application. These proposed rules are set forth in Appendix A hereto. The proposed rules are designed to be consistent in structure with existing utility-specific provisions (e.g., R746-700-21 and -22), while avoiding unnecessary requirements that are not relevant to heat corporations, which typically operate on the scale of a neighborhood. Adopting rules appropriate to the typical size of a heat corporation avoids the imposition of unnecessary regulatory costs that would affect customer affordability.

The Parties believe that these proposed rules would establish clear guidelines for what constitutes a “complete filing,” and would provide predictability for Corix and the PSC while ensuring that DPU and other interested persons have access to the information necessary to meaningfully participate in this proceeding. The Parties anticipate that the provisions contained in Appendix A would ultimately be incorporated into R746-700. As set forth in Section II, below, however, the Parties do not believe that formal rulemaking is necessary at this time and assert that it need not be undertaken prior to Corix filing its anticipated general rate case application.

II. The PSC Has Already Satisfied Its Statutory Obligation to Establish “Complete Filing” Rules for Public Utilities and Need Not Adopt Additional Rules Specific to Heat Corporations Prior to Corix Filing a General Rate Case Application.

The PSC’s existing rules establishing “complete filing” requirements for public utilities seeking to file general rate case applications set forth at R746-700-1 and -10 satisfies the requirement in Utah Code § 54-7-12(1)(b)(ii) that the PSC adopt such rules. Pursuant to Utah Code § 54-7-12(2)(a), each public utility filing an application for a general rate increase or a general rate decrease is required to submit a “complete filing with the commission setting forth

the proposed rate increase or decrease.”² The term “complete filing” is defined to mean “an application filed by a *public utility* that substantially complies with minimum filing requirements established by the commission, by rule, for a general rate increase or decrease.”³ The statute directed that the PSC “shall within 180 days after March 25, 2009 create and finalize rules concerning the minimum requirements to be met for an application to be considered a complete filing.”⁴ The statute does not require that the PSC adopt rules specific to each type of public utility.

Consistent with this requirement, the PSC promulgated Utah Administrative Code R746-700, Complete Filings for General Rate Case and Major Plant Addition Applications. These rules “apply to an application for a general rate case filed by a public utility for an increase or decrease in base rates pursuant to 54-7-12.”⁵ Sections R746-700-1 and R746-700-10 apply generally to all public utilities filing a general rate case under Utah Code § 54-7-12. These provisions establish baseline requirements applicable to every general rate application, including a non-binding notice of intent to file; minimum content requirements for testimony, exhibits, and supporting documentation; test period requirements, including demonstrations of adjustments to historical results of operations; and formatting, electronic filing, and procedural requirements. R746-700-20 through -51 identify additional filing requirements for electrical corporations, gas corporations, telecommunications corporations, and water corporations.

R746-700-1.C states that “Sections 700-10, 700-20, 700-21, 700-22, 700-23, 700-30, 700-40, 700-41, 700-50, and 700-51 set forth the information which must be contained in an application, testimony, exhibits, evidence, data, and any other informational documents filed with an application for the application to be considered a complete filing pursuant to 54-7-12(2) or 54-

² Utah Code § 54-7-12(2)(a).

³ *Id.* § 54-7-12(1)(b)(i).

⁴ *Id.* § 54-7-12(1)(b)(ii) (emphasis added).

⁵ Utah Admin. Code R746-700-1.A.

7-13.4(2).” Substantial compliance with R746-700-1 and R746-700-10 constitutes a “complete filing” for purposes of Utah Code § 54-7-12(2), unless the applicant is an electrical corporation, gas corporation, telecommunications corporation, or water corporation. Those utility types are subject to additional, utility-specific filing requirements in Sections R746-700-20 through -51. While the PSC has not adopted “complete filing” rules that apply only to heat corporations, the adoption of R746-700-1 and -10 satisfies the requirement in Utah Code § 54-7-12(1)(b) that the PSC adopt “complete filing” rules for public utilities⁶ and additional rulemaking is not required for Corix to file a general rate case application.

Moreover, the PSC has adopted R746-407-1 through -3, which apply specifically to heat corporations. The -407 series rules address the annualization of test period data and are intended to “enable the Commission to more accurately coordinate a utility’s rates with the utility’s anticipated revenues and costs by recognizing that some of the conditions which arise during a test period are ongoing and must be spread over the entire period.”⁷ While the -407 series rules list the specific types of public utilities to which the rules apply, including “each electrical corporation, gas corporation, . . . [and] heat corporation,”⁸ they would apply with equal force to a heat corporation if the PSC had made them applicable to “public utilities” generally. The PSC took the broader approach in adopting the “complete filing” requirements of R714-700-1 and -10, which apply to all “public utilities.” Those “complete filing” rules apply to a “heat corporation” just as if the PSC had specifically listed a “heat corporation” as a specific type of public utility to which it applied.

⁶ See Utah Code § 54-2-1(24) (defining “public utility” and including “heat corporation”).

⁷ Utah Admin. Code R746-407-1.A.

⁸ *Id.*

For these reasons, the Parties conclude that the PSC has satisfied the requirement in Utah Code § 54-7-12(1)(b) that it adopt “complete filing” rules that are applicable to heat corporations. Pursuant to Utah Code § 54-7-12(2), Corix is required to “file a complete filing with the commission setting forth the proposed rate increase or decrease” it seeks. PSC Rules R746-700-1 and -10 will govern this “complete filing” obligation. Utah Code § 54-7-12(2)(b) sets forth provisions pursuant to which any party may file a motion challenging whether Corix’s application is a “complete filing” and the PSC may rule whether Corix has submitted a “complete filing.” Such motions and rulings will be governed by R746-700-1 and -10.

Through not statutorily required, to the extent the PSC concludes it is just and reasonable to impose on Corix general rate case filing requirements in addition to those set forth in R746-700-1 and -10, the PSC could issue an order imposing the additional requirements set forth in Appendix A hereto. This would not require a rulemaking process to facilitate Corix’s upcoming general rate case application. The parties agree that such an order would be just and reasonable. The order would only apply to Corix, not all heat corporations operating in Utah.

Moreover, even if not required, the PSC may desire to adopt “complete filing” rules that apply only to “heat corporations.” In such a case, the Parties suggest a rulemaking process consistent with Utah Code § 63G-3-301 to be implemented following the completion of Corix’s upcoming general rate case. This process would allow the Parties the advantage of crafting a rule based on their experience with the initial general rate case application, rather than drafting a rule prior to the rate case based on issues that are anticipated to arise. The Parties suggest this approach.

III. If the PSC Determines that the Existing Rules are Insufficient to Establish the Requirements for a Complete Filing for a Heat Corporation, the provisions of Utah Code § 63G-3-304 for Emergency Rulemaking are Available to Expedite the Process.

If the PSC concludes that the existing rules do not satisfy the requirement in Utah Code § 54-7-12(2) that the PSC establish “complete filing” requirements for heat corporations, the emergency rule provisions set forth in Utah Code § 63G-3-304 are available to expedite a rulemaking process. Utah Code § 63G-3-304 allows the PSC to adopt rules on an emergency basis if it finds that the traditional rulemaking procedures in Section 63G-3-301 “would: (a) cause an imminent peril to the public health, safety, or welfare; (b) cause an imminent budget reduction because of budget restraints or federal requirements; or (c) place the agency in violation of federal or state law.”

Utah Code § 54-7-12(2)(b)(ii) required the PSC to create “complete filing” rules for public utilities “within the 180 days after March 25, 2009.”⁹ A PSC finding that it must promulgate rules specific to a heat corporation prior to Corix filing a general rate case application, is essentially a determination that its existing rules fail to satisfy this requirement. Given such a conclusion, Subsection (c) of the emergency rulemaking requirements applies. That is, the PSC would find that it is currently not in compliance with Utah Code §54-7-12(2)(b)(ii) and that utilization of the traditional rulemaking procedures would further delay the adoption of rules necessary to comply with the statute and would, therefore, “place the agency in violation of . . . state law.”¹⁰

Thus, the PSC can elect to adopt or modify and then adopt the proposed rules set forth in Appendix A pursuant to the emergency rulemaking provisions of Utah Code § 63G-3-304. Consistent with those emergency provisions, a proposed rule would become effective upon the

⁹ Utah Code § 54-7-12(1)(b)(ii) (“The commission shall within 180 days after March 25, 2009 create and finalize rules concerning the minimum requirements to be met for an application to be considered a complete filing.”).

¹⁰ *Id.* § 63G-3-304(1)(c).

PSC's filing of the rules with the Office of Administrative Rules.¹¹ However, emergency rules are only effective for 120 days.¹² Therefore, in addition to filing the proposed rule for emergency treatment under section 63G-3-304, the PSC should also file the proposed rule for normal rulemaking treatment under 63G-3-301.¹³ This will insure that a rule will be in effect throughout the 240 days of Corix general rate case and still provide for expedited rulemaking.

Expedited rulemaking would be necessary to enable Corix to timely submit a rate case application and enable it to charge its customer in the Utah City development for the thermal services it has agreed to provide to that customer. The PSC conditionally granted Corix's CPCN application on February 2, 2026. Corix filed its notice of intent to file a rate case four days later, on February 6, 2026. Corix currently expects that the first building in the development will require thermal services as of May 15, 2026. As a public utility, Corix's provision of thermal services to its customer are regulated by the PSC and Corix may only charge for such service if the rates have been approved by the PSC.¹⁴ Corix will submit its rate case application as soon as reasonably practicable after the PSC determines whether to adopt additional filing requirements with which its anticipated rate case application would need to comply. Corix intends to include a request for interim rates with its general rate case application so that it can proceed to provide thermal service to its customer pursuant to PSC-approved rates as soon as possible.

Corix has diligently prepared its rate case filing and had expected to file its general rate case application in March of 2026 along with a request for interim rates that would allow for interim rate approval before May 15, 2026. However, Corix now expects that the timing of its rate

¹¹ *See id.* § 63G-3-304(2)(a) & (d).

¹² *Id.* § 63G-3-304(2)(d).

¹³ *Id.* § 63G-3-304(3) ("If the agency intends the rule to be effective beyond 120 days, the agency shall also comply with the procedures of Section 63G-3-301").

¹⁴ *See id.* § 54-3-1 (requiring public utility to charge only rates that are "just and reasonable"); *Id.* § 54-3-2 (requiring public utilities to post rate schedules); Utah Code § 54-3-3 (prohibiting any change in rates without PSC approval); *Id.* § 54-3-7 (prohibiting public utilities from charging rates separate from rates in posted schedules).

case application may slip past the end of March, creating additional time pressure on the requirement that rates be approved before Corix begins providing service by May 15. If a formal rulemaking proceeding must precede Corix's rate case filing, the associated delay will prevent Corix from filing its rate case application for many months. This will place great strain on Corix's ability to provide service to its customer in a timely fashion and to charge the customer for that service. If a rulemaking is required, adoption of rules pursuant to the emergency rulemaking process in Utah Code § 63G-3-304 would alleviate some of that strain.

However, for the reasons set forth in Section II, the Parties believe the PSC has satisfied the complete filing requirement for a Heat corporation therefore the procedures for emergency rulemaking are neither needed nor available. But if the PSC determines that specific rules for Heat corporations are required, then the PSC would be out of compliance of section 54-7-12(1)(b)(ii) and the emergency rulemaking procedures of section 63G-3-304 would be available and necessary for Corix to timely file its rate case.

IV. Request for Expedited Consideration.

Corix filed its notice of intent to file a general rate case within four days after the PSC granted its application for a CPCN. Corix is prepared to file its general rate case application as soon as practicable after the PSC determines whether additional rules must be adopted to facilitate that filing. As noted above, Corix's customer has indicated that it requires thermal service from Corix beginning May 15, 2026. There are currently no rates or terms of service in place for the provision of that service. The Parties understand that Corix intends to submit with its general rate case application a request for the imposition of interim rates along with a request for the adoption of terms of service on an interim basis. The Parties are anxious for Corix to file its general rate

case application and interim requests as soon as possible so that these matters can be considered and so that Corix can provide service to its customer when it is needed.

Conclusion

The Parties respectfully submit these joint comments and the proposed rules set forth in Appendix A for the PSC’s consideration. For the reasons set forth above, the Parties do not believe that the PSC is required to adopt the proposed rules to satisfy section 54-7-12(1)(b)(ii)’s direction to promulgate “complete filing” rules to govern a general rate case application for a heat corporation. Rather, Corix can proceed with its rate case under the existing rules, and the PSC may issue an order requiring Corix to submit the information set forth in Appendix A with its upcoming general rate case application. Conversely, if the PSC believes it must promulgate new rules to satisfy the requirement in Utah Code § 54-7-12(1)(b)(ii), then the PSC would be out of compliance with state law, and section 63G-3-304 procedures for emergency rules become available. Therefore, in this situation, the PSC can promulgate rules through the emergency rulemaking process set forth in Utah Code § 63G-3-304.

DATED this 17 day of March, 2026.

Respectfully submitted



By: _____

Phillip J. Russell
Sarah Puzzo
JAMES DODGE RUSSELL & STEPHENS, P.C.
Attorneys for Utah City Heating and Cooling, LLC

By: /s/ Patricia E. Schmid (signed with permission)

Patricia E. Schmid
ASSISTANT ATTORNEY GENERAL
Attorney for Utah Division of Public Utilities

CERTIFICATE OF SERVICE

Docket No. 26-2666-01

I hereby certify that a true and correct copy of the foregoing was served by email on March 17, 2026 on the following:

DIVISION OF PUBLIC UTILITIES

Chris Parker	chrisparker@utah.gov
Madison Galt	mgalt@utah.gov
Patricia Schmid	pschmid@agutah.gov
Patrick Grecu	pgrecu@agutah.gov
	dpudatarequest@utah.gov

OFFICE OF CONSUMER SERVICES

Michele Beck	mbeck@utah.gov
Alyson Anderson	akanderson@utah.gov
Alex Ware	aware@utah.gov
Cameron Irmias	cirmas@utah.gov
Robert Moore	rmoore@agutah.gov
	ocs@utah.gov

/s/ Phillip J. Russell _____

APPENDIX A

Proposed Utah Administrative Code

R746-700-60, -61 Redlined

Utah Admin. Code R746-700 (Complete Filings for General Rate Case and Major Plant Additions)
Draft Rules for Heat Corporations

R746. Public Service Commission, Administration.

R746-700. Complete Filings for General Rate Case and Major Plant Addition Applications.

R746-700-1. General Provisions Applicable to All 7XX Series Rules.

This rule provides provisions for complete filings for general rate case and alternative cost recovery for major plant addition applications and other 7XX series rules, meaning R746-700-1 through and including R746-700-51.

A. Purpose. The 7XX series rules apply to an application for a general rate case filed by a public utility for an increase or decrease in base rates pursuant to 54-7-12 and an application for alternative cost recovery for a major plant addition filed by an electrical corporation or gas corporation public utility for cost recovery of a major plant addition pursuant to 54-7-13.4.

B. A public utility anticipating to file a general rate case or major plant addition application shall file with the Commission a non-binding notification of its intent to file such application at least 30 days prior to the anticipated filing date of the application. The notification shall be served on all parties that participated in the public utility's last prior general rate case or major plant addition proceeding respectively. The Commission may grant an exception or modification to this notification requirement based on a showing of good cause by the public utility.

C. Minimum filing requirements for a complete filing. Sections 700-10, 700-20, 700-21, 700-22, 700-23, 700-30, 700-40, 700-41, 700-50, ~~and 700-51~~, 700-60, and 700-61 set forth the information which must be contained in an application, testimony, exhibits, evidence, data, and any other informational documents filed with an application for the application to be considered a complete filing pursuant to 54-7-12(2) or 54-7-13.4(2).

D. Paper and Electronic media documents.

1. All documents filed with the Commission shall conform to the requirements of Subsection R746-1, Public Service Commission Administrative Procedures Act Rule.

2. A proceeding participant is encouraged to provide voluminous material to other participants in a proceeding in an electronic media version. Unless a participant in a Commission proceeding notifies the Commission and other proceeding participants that it is unable or unwilling to receive documents in electronic media, provision of documents to a participant need only be in electronic media.

3. An applicant shall provide electronic media versions of its application and additional information and documents to be provided pursuant to any series 7XX rule to the Division of Public Utilities and the Office of Consumer Services, other parties granted intervention in the utility's last prior application proceeding, and any other person that has petitioned for intervention in the proceeding. An applicant need not provide these documents to a person whose intervention it opposes unless and until the person is granted intervention by the Commission. Notwithstanding the foregoing, the applicant shall provide a reasonable number of paper copies of the documents to the Division of Public Utilities and the Office of Consumer Services upon request.

E. Format, detail, etc. of documents, information, data, etc., indication of non-existence of information or unavailability of information of the type, detail or format described in a rule provision in the public utility's normal course of business and accounting, and confidential and privileged documents or information.

1. The format, detail, etc. of documents, data, information, etc. provided pursuant to any 7XX series rule shall be in the same format, detail, etc. as provided in the public utility's last prior proceeding or as otherwise directed by the Commission in or subsequent to the last prior proceeding. If a document, spreadsheet, schedule, etc. has internal formulas or other types of inter-cell relationships, the electronic media version shall be provided with such formulas or cell relationships intact.

2. If any series 7XX rule requires particular documents, data, information, etc. to be produced and the documents, data, information, etc. do not exist, the proceeding participant shall specifically so indicate. If any 7XX series rule requires information to be produced of a certain type or in a certain detail, format, etc. which is not so maintained in the normal course of business and accounting, the participant will so indicate and identify and provide what information does exist as maintained by the participant.

3. Information claimed to be confidential that would fall within any 7XX series rule that is filed or provided by a proceeding participant in connection with an application shall be filed or provided under the terms of R746-1-601 through 605 or any applicable protective order. If a proceeding participant believes a document, data, information, etc. would fall within any 7XX series rule but claims a privilege affects its production, in lieu of providing the document, data, information, etc., the participant shall provide a description of the document, data, information, etc. and explain the privilege's application to the document, data, information, etc.

R746-700-10. Test Period Information to Be Included With a General Rate Case Application.

A. Cases where the test period is first identified in the application.

1. The applicant will provide information which will demonstrate what adjustments 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 application, on both a Utah jurisdiction and total company basis. If the public utility does not submit periodic reported results of operations to the Commission, the applicant shall use the public utility's most recently audited 12-month period in lieu thereof as the base period upon which the test period used in the application is developed.

a. Adjustments to be demonstrated 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 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.

b. The applicant will provide information explaining why the test period used is the most appropriate for the case.

c. In addition to the information relating to each adjustment identified in compliance with R746-700-10.A1.a, 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 in testimony, as a table embedded in testimony, 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 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 12-month period ending on the last day of June or December, whichever is closest, following the filing date of the application if this alternative period does not have an end date beyond the test period used in the general rate case application.

B. Cases where the test period is identified and approved prior to the filing of an application.

1. An applicant planning to file an application may first request Commission approval of a test period to be used prior to filing an application. The request to approve the proposed test period shall 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 an application, using as the test period for the case the test period previously approved by the Commission and need not provide the alternative test period demonstration required by R746-700-10.A.2.

R746-700-60. Information For a General Rate Case Application for a Heating Corporation.

An applicant submitting a general rate case application shall provide the following information with the application, for the operating utility and on a Utah jurisdictional basis using the allocation methods used in the public utility's last general rate case proceeding or any allocation method subsequently approved by the Commission. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-60 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.

A. Historical results of operations information:

1. actual, unadjusted results of operations, including all regulated costs and revenues, for a 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, procedures or practices since the previous general rate case application and, if a forecasted test period is used, any future significant changes accounted for in a future test period. Significant changes for this purpose are anything referenced or that would be referenced in footnotes of financial statements or auditor's reports.

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

1. Utah Class Cost of Service Study.

a. If the applicant has more than one customer class it shall either provide a Utah Class Cost of Service Study based on the test period with supporting documentation including the development of allocation factors, or explain why no class cost of service study is included.

b. If a new customer class is proposed, the applicant shall either include class cost of service studies; one which uses only existing customer classes and another with the newly proposed class included, or explain why no class cost of service study including the new customer class is included and how the new customer class is to be treated in setting rates in the case.

2. If the applicant proposes a cost or revenue shift between rate classes, 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.

3. Its proposed rates for each rate component of each rate schedule and the billing determinants for the test period for all rate components used to calculate revenues necessary to recover the proposed revenue requirement.

4. Its proposed tariff sheets for all tariff provisions for which it proposes changes.

a. An applicant need not include proposed tariff sheets for changes to tariff pages showing rates, charges, or fees if these proposed price changes are provided in a readily identifiable form elsewhere in the application.

R746-700-61. Information for a General Rate Case Application Using a Fully or Partially Forecasted Test Period Filed by a Heat Corporation.

An applicant shall file with the Commission the following information or documents when filing a general rate case application which uses a forecasted test period not previously approved by the Commission. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-61 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.

Contemporaneously with the filing of an application, a heat corporation shall provide the following information and documents to the parties specified in R746-700-1.E.3, unless the information or document is already included in or with the 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 public utility, or if it does not file periodic results of operations, the base period upon which the test period used in the application is developed.

c. Test Period (TP): 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 most recent date for which information is reasonably available to the public utility in preparing its general rate case application.

f. Workpapers: Documents and spreadsheets containing data and calculations used to develop the inputs to the general rate case filing will be provided, if not already included in the Model(s). The type, nature, level of detail, format, etc. of the information compilation, schedule, document, etc. shall be reasonably comparable to that provided to parties in the public 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 paper 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 utility location in Utah or at another mutually agreeable place. Models and spreadsheets are to be provided in "live" electronic format (not PDF), with formulas intact and input data available.

3. Materiality. Materiality is defined as a change in requested Utah jurisdictional revenue requirement equal to or greater than 0.1 % of total state revenue requirement or \$50,000, whichever is less.

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 application. 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 Period data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO. This is to be made available in a side-by-side comparison on a consistent basis.

2. Operating and Capital Budgets. A comparison of the utility's operating budget and capital budget to the actual results for the Base Year, the prior Historical Year, and To Date. This comparison is to be made at a reasonable level of detail level and explanation for material variances should be provided.

3. Operating Costs Forecast.

a. Provide forecasted costs to an appropriate level of detail, with information on escalators or drivers including 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 a detailed explanation and supporting documents, if available.

b. The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in the costs in the forecasted test period. If applicable, source documents supporting the index or rate of inflation applied will be identified and will be provided or made available.

4. Labor Costs. Labor Costs shall be identified separately within Operating Costs. The applicant will provide:

a. 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 prior test period. The information shall provide available explanations for material variances.

b. The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees for the forecasted period.

c. The associated costs related to the full-time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees, where applicable, will each be provided separately. 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 cost.

d. Any assumed salary and wage increases included in the projected labor costs will be identified.

5. Workpapers. In addition to the information defined by Workpapers above, the information shall provide the forecast workpapers (including assumptions, spreadsheets and tests).

6. 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, if any.

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

7. Models. Workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included. The model will include regulatory financial schedules that include the summary revenue requirement and summary rate base for the test period plus supporting schedules. Supporting schedules will include capital expenditures, capital additions, plant account balances with depreciation continuity, deferral accounts, capital structure, cost of capital, OMAG, depreciation/amortization, and taxes. Models may be submitted confidentially.

C. Cost of Service Information. The applicant will provide for the operating utility:

1. Forecasted Data - Class Cost of Service. Class Cost of service data for the Base Year and Test Period.

2. Forecasted Data - Rate Design. Test Period rate design data.

D. Miscellaneous Information

1. Accounting - Write-offs. A description of Material write-offs of assets and/or liabilities that took place since the previous rate case, including the amount of write-off and the accounts charged, as well as the supporting explanation for the write-off.
2. Ownership - Organizational Charts. A simplified ownership chart for the operating utility including parent companies, divisions, subsidiaries and relevant affiliates. The regulatory status of each entity shown must be disclosed.
3. Affiliates. A description of corporate restructurings and changes in relevant affiliate relationships that are pertinent to the operating utility, which occurred since the filing of the prior general rate case.
4. 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 the general rate case application, 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.
5. 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.
6. Audit - Financial. A copy of management letters received from the operating utility's independent auditors, if any.
7. Audits - Internal. A listing of internal audits conducted by or for the utility or its parent company for the Base Year, the prior Historical Year 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 the general rate case application. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion to all parties participating in the case.
8. Cost of Capital - Debt Expense. The financing costs for the Historical Years, the Base Year and forecasted for the next three years including any deemed debt expense.
9. Cost of Capital. Copies of the most recent bond rating agencies reports on the Company, if applicable.
10. Employee Costs – Wages and Salaries. The actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the Prior Historical Year, Test Period, and To Date.
11. Employee Costs – Incentive Plans. Complete copies of bonus programs or incentive award programs in effect for the utility for the Base Year, the prior Historical Year, the Test Period and To Date. Identify incentive and bonus program expenses incurred in the Base Year, the prior Historical Year, the Test Period and To Date and identify the amounts included in the Test Period. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the utility from affiliates or the parent company in the Base Year, the prior Historical Year, the Test Period and To Date.
12. Employee Costs – Pensions. The two most recent pension actuarial reports prepared for the utility.
13. Employee Costs - Post Retirement Benefits Other Than Pensions (PBOP). The two most recent PBOP actuarial reports prepared for the utility.
14. Operation, Maintenance, Administrative and General (OMAG) Expenses - Other - Contributions. For the Base Year and the Test Period, 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 Period the amounts of contributions for charitable and political purposes charged to the utility from affiliates in accounts other than below the line accounts.
15. OMAG Expenses - Advertising. For the Base Year, the prior Historical Year and the Test Period the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional).
16. OMAG Expenses - Dues, Industry Associations. The Material amounts included in the Base Year, the prior Historical Year and the Test Period 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.
17. OMAG Expenses - Outside Services Expense. An itemization of Material outside services expenses for the Base Year, the prior Historical Year and the Test Period.
18. OMAG Expense - Insurance. The amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors and officers liability insurance, etc.) for the Base Year, the prior Historical Year and the Test Period and identify the accounts the associated costs are included in.
19. OMAG Expense - Insurance. For insurance coverage for which the utility 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 Historical Year and the Test Period.
20. OMAG Expense - Legal Settlements. A list of Material amounts included in the Base Year and the Test Period (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action that impact the operating utility.
21. OMAG - Uncollectibles - Bad Debt Reserve. In addition to the information defined as Workpapers above, the following information will be provided if included for recovery in the rate application. For the Base Year, the prior Historical Year and the Test Period 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.
22. OMAG - Uncollectibles. In addition to the Workpapers defined above, the following information shall be provided if included

for recovery in the rate application. A detailed description of changes in the utility's collection policies or write-off policies since the filing of the prior general rate case.

23. Penalties and Fines. For the operating utility, a list of penalties and fines in the Base Year and the Test Period and indicate in which accounts the associated amounts are included.

24. Capital Expenditures or additions. The applicant will provide capital expenditures detail, 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 period. The detail will include dollar amounts and information on when the asset was placed into service.
- b. The detailed calculation of depreciation expense for the test period.
- c. Interdependencies of capital expenditures, if any, to operation and maintenance items will be identified or explained.
- d. A list will be provided of all major capital additions to rate base individually exceeding \$100,000 of total company net plant in service, whichever is greater for each year. Projects under \$100,000 shall be grouped in aggregate. A brief description will be provided for each major capital addition in the list.
- e. Detailed calculation of plant retirements.

25. Regulatory Adjustments. The 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 adjustments 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.

26. Rate Base - Working Capital. A complete copy of the lead/lag study, with supporting documents, used to compute cash working capital for the utility's application, or an explanation of the calculation of working capital if a study is not available.

27. Rate Base - Deferral Accounts.

- a. Any proposed deferral accounts are to include the purpose, rationale, and approach.

28. Non-Rate Base - Deferral Accounts.

- a. Any proposed deferral accounts are to include the purpose, rationale, and approach.

29. Rate stabilization with deferral account.

- a. If the heating corporation proposes a rate stabilization method pursuant to Utah Code Section 54-4-4.1, the applicant shall include the rationale, the rate stabilization period, and supporting information for the rate stabilization. The applicant will explain any associated deferral account that is used in conjunction with the rate stabilization.
- b. If the heating corporation has an approved rate stabilization method, the applicant will report on the progress of the rate stabilization until it is discontinued.

30. 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, to those amounts through the test period resulting in the projected amount included in the filing.

31. Reserve Accounts. Information on whether or not the utility maintains reserve accounts (e.g., an injuries and damages reserve account). If so, provide the historical and forecast balances in reserve accounts.

32. Revenues. Provide regulated billed revenue, by customer class, along with supporting information such as:

- a. Customer Count, by customer class
- b. Revenue drivers (billing determinants) by customer class, including but not limited to, number of customers, floor area, design peak demand, energy sales
- c. Assumptions used in the development of the revenue forecasts
- d. Charges, fees, and rates used in the forecast development
- e. Contract changes or other specific changes anticipated in the forecast.

33. Revenues - Other. Provide the amount of other nonregulated-retail-sales revenues by revenue type, if any.

34. Sales of Property. For the Base Year, the prior Historical Year, and the Test Period provided any sales of property that had been or are included in Utah rates while in service.

35. Taxes. Forecasting methods, calculations and key assumptions in the test period will be provided on a tax item basis (i.e., income, FICA, property taxes, etc.).

36. Taxes: Income. A list of and provide copies or make available for review, subject to R746-1-601 through 605, an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the utility and the IRS since the filing of the prior rate case.

37. Taxes: Income. Provide copies or make available for review, subject to R746-1-601 through 605, 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 utility participated.

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

Proposed Utah Administrative Code

R746-700-60, -61 Clean

Utah Admin. Code R7460700 (Complete Filings for General Rate Case and Major Plant Additions)
Draft Rules for Heat Corporations

R746. Public Service Commission, Administration.

R746-700. Complete Filings for General Rate Case and Major Plant Addition Applications.

R746-700-1. General Provisions Applicable to All 7XX Series Rules.

This rule provides provisions for complete filings for general rate case and alternative cost recovery for major plant addition applications and other 7XX series rules, meaning R746-700-1 through and including R746-700-51.

A. Purpose. The 7XX series rules apply to an application for a general rate case filed by a public utility for an increase or decrease in base rates pursuant to 54-7-12 and an application for alternative cost recovery for a major plant addition filed by an electrical corporation or gas corporation public utility for cost recovery of a major plant addition pursuant to 54-7-13.4.

B. A public utility anticipating to file a general rate case or major plant addition application shall file with the Commission a non-binding notification of its intent to file such application at least 30 days prior to the anticipated filing date of the application. The notification shall be served on all parties that participated in the public utility's last prior general rate case or major plant addition proceeding respectively. The Commission may grant an exception or modification to this notification requirement based on a showing of good cause by the public utility.

C. Minimum filing requirements for a complete filing. Sections 700-10, 700-20, 700-21, 700-22, 700-23, 700-30, 700-40, 700-41, 700-50, 700-51, 700-60, and 700-61 set forth the information which must be contained in an application, testimony, exhibits, evidence, data, and any other informational documents filed with an application for the application to be considered a complete filing pursuant to 54-7-12(2) or 54-7-13.4(2).

D. Paper and Electronic media documents.

1. All documents filed with the Commission shall conform to the requirements of Subsection R746-1, Public Service Commission Administrative Procedures Act Rule.

2. A proceeding participant is encouraged to provide voluminous material to other participants in a proceeding in an electronic media version. Unless a participant in a Commission proceeding notifies the Commission and other proceeding participants that it is unable or unwilling to receive documents in electronic media, provision of documents to a participant need only be in electronic media.

3. An applicant shall provide electronic media versions of its application and additional information and documents to be provided pursuant to any series 7XX rule to the Division of Public Utilities and the Office of Consumer Services, other parties granted intervention in the utility's last prior application proceeding, and any other person that has petitioned for intervention in the proceeding. An applicant need not provide these documents to a person whose intervention it opposes unless and until the person is granted intervention by the Commission. Notwithstanding the foregoing, the applicant shall provide a reasonable number of paper copies of the documents to the Division of Public Utilities and the Office of Consumer Services upon request.

E. Format, detail, etc. of documents, information, data, etc., indication of non-existence of information or unavailability of information of the type, detail or format described in a rule provision in the public utility's normal course of business and accounting, and confidential and privileged documents or information.

1. The format, detail, etc. of documents, data, information, etc. provided pursuant to any 7XX series rule shall be in the same format, detail, etc. as provided in the public utility's last prior proceeding or as otherwise directed by the Commission in or subsequent to the last prior proceeding. If a document, spreadsheet, schedule, etc. has internal formulas or other types of inter-cell relationships, the electronic media version shall be provided with such formulas or cell relationships intact.

2. If any series 7XX rule requires particular documents, data, information, etc. to be produced and the documents, data, information, etc. do not exist, the proceeding participant shall specifically so indicate. If any 7XX series rule requires information to be produced of a certain type or in a certain detail, format, etc. which is not so maintained in the normal course of business and accounting, the participant will so indicate and identify and provide what information does exist as maintained by the participant.

3. Information claimed to be confidential that would fall within any 7XX series rule that is filed or provided by a proceeding participant in connection with an application shall be filed or provided under the terms of R746-1-601 through 605 or any applicable protective order. If a proceeding participant believes a document, data, information, etc. would fall within any 7XX series rule but claims a privilege affects its production, in lieu of providing the document, data, information, etc., the participant shall provide a description of the document, data, information, etc. and explain the privilege's application to the document, data, information, etc.

R746-700-10. Test Period Information to Be Included With a General Rate Case Application.

A. Cases where the test period is first identified in the application.

1. The applicant will provide information which will demonstrate what adjustments 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 application, on both a Utah jurisdiction and total company basis. If the public utility does not submit periodic reported results of operations to the Commission, the applicant shall use the public utility's most recently audited 12-month period in lieu thereof as the base period upon which the test period used in the application is developed.

a. Adjustments to be demonstrated 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 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.

b. The applicant will provide information explaining why the test period used is the most appropriate for the case.

c. In addition to the information relating to each adjustment identified in compliance with R746-700-10.A1.a, 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 in testimony, as a table embedded in testimony, 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 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 12-month period ending on the last day of June or December, whichever is closest, following the filing date of the application if this alternative period does not have an end date beyond the test period used in the general rate case application.

B. Cases where the test period is identified and approved prior to the filing of an application.

1. An applicant planning to file an application may first request Commission approval of a test period to be used prior to filing an application. The request to approve the proposed test period shall 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 an application, using as the test period for the case the test period previously approved by the Commission and need not provide the alternative test period demonstration required by R746-700-10.A.2.

R746-700-60. Information For a General Rate Case Application for a Heating Corporation.

An applicant submitting a general rate case application shall provide the following information with the application, for the operating utility and on a Utah jurisdictional basis using the allocation methods used in the public utility's last general rate case proceeding or any allocation method subsequently approved by the Commission. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-60 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.

A. Historical results of operations information:

1. actual, unadjusted results of operations, including all regulated costs and revenues, for a 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, procedures or practices since the previous general rate case application and, if a forecasted test period is used, any future significant changes accounted for in a future test period. Significant changes for this purpose are anything referenced or that would be referenced in footnotes of financial statements or auditor's reports.

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

1. Utah Class Cost of Service Study.

a. If the applicant has more than one customer class it shall either provide a Utah Class Cost of Service Study based on the test period with supporting documentation including the development of allocation factors, or explain why no class cost of service study is included.

b. If a new customer class is proposed, the applicant shall either include class cost of service studies; one which uses only existing customer classes and another with the newly proposed class included, or explain why no class cost of service study including the new customer class is included and how the new customer class is to be treated in setting rates in the case.

2. If the applicant proposes a cost or revenue shift between rate classes, 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.

3. Its proposed rates for each rate component of each rate schedule and the billing determinants for the test period for all rate components used to calculate revenues necessary to recover the proposed revenue requirement.

4. Its proposed tariff sheets for all tariff provisions for which it proposes changes.

a. An applicant need not include proposed tariff sheets for changes to tariff pages showing rates, charges, or fees if these proposed price changes are provided in a readily identifiable form elsewhere in the application.

R746-700-61. Information for a General Rate Case Application Using a Fully or Partially Forecasted Test Period Filed by a Heat Corporation.

An applicant shall file with the Commission the following information or documents when filing a general rate case application which uses a forecasted test period not previously approved by the Commission. An applicant will provide an index which identifies where in the application, testimony, exhibits, documents, information, data, etc. filed with the application the applicant has responded to and complied with these R746-700-61 rule requirements. The index may be presented in testimony, as a table embedded in testimony, as an exhibit to testimony, or in any other manner so long as it is clearly identified.

Contemporaneously with the filing of an application, a heat corporation shall provide the following information and documents to the parties specified in R746-700-1.E.3, unless the information or document is already included in or with the 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 public utility, or if it does not file periodic results of operations, the base period upon which the test period used in the application is developed.
 - c. Test Period (TP): 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 most recent date for which information is reasonably available to the public utility in preparing its general rate case application.
 - f. Workpapers: Documents and spreadsheets containing data and calculations used to develop the inputs to the general rate case filing will be provided, if not already included in the Model(s). The type, nature, level of detail, format, etc. of the information compilation, schedule, document, etc. shall be reasonably comparable to that provided to parties in the public 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 paper 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 utility location in Utah or at another mutually agreeable place. Models and spreadsheets are to be provided in "live" electronic format (not PDF), with formulas intact and input data available.
3. Materiality. Materiality is defined as a change in requested Utah jurisdictional revenue requirement equal to or greater than 0.1 % of total state revenue requirement or \$50,000, whichever is less.
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 application. 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 Period data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO. This is to be made available in a side-by-side comparison on a consistent basis.
2. Operating and Capital Budgets. A comparison of the utility's operating budget and capital budget to the actual results for the Base Year, the prior Historical Year, and To Date. This comparison is to be made at a reasonable level of detail level and explanation for material variances should be provided.
3. Operating Costs Forecast.
 - a. Provide forecasted costs to an appropriate level of detail, with information on escalators or drivers including 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 a detailed explanation and supporting documents, if available.
 - b. The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in the costs in the forecasted test period. If applicable, source documents supporting the index or rate of inflation applied will be identified and will be provided or made available.
4. Labor Costs. Labor Costs shall be identified separately within Operating Costs. The applicant will provide:
 - a. 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 prior test period. The information shall provide available explanations for material variances.
 - b. The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees for the forecasted period.
 - c. The associated costs related to the full-time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees, where applicable, will each be provided separately. 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 cost.
 - d. Any assumed salary and wage increases included in the projected labor costs will be identified.
5. Workpapers. In addition to the information defined by Workpapers above, the information shall provide the forecast workpapers (including assumptions, spreadsheets and tests).
 6. 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, if any.
 - b. Indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents, if any.
 7. Models. Workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included. The model will include regulatory financial schedules that include the summary revenue requirement and summary rate base for the test period plus supporting schedules. Supporting schedules will include capital expenditures, capital additions, plant account balances with depreciation continuity, deferral accounts, capital structure, cost of capital, OMAG, depreciation/amortization, and taxes. Models may be submitted confidentially.
 - C. Cost of Service Information. The applicant will provide for the operating utility:
 1. Forecasted Data - Class Cost of Service. Class cost of service data for the Base Year and Test Period.
 2. Forecasted Data - Rate Design. Test Period rate design data.

D. Miscellaneous Information

1. Accounting - Write-offs. A description of Material write-offs of assets and/or liabilities that took place since the previous rate case, including the amount of write-off and the accounts charged, as well as the supporting explanation for the write-off.
2. Ownership - Organizational Charts. A simplified ownership chart for the operating utility including parent companies, divisions, subsidiaries and relevant affiliates. The regulatory status of each entity shown must be disclosed.
3. Affiliates. A description of corporate restructurings and changes in relevant affiliate relationships that are pertinent to the operating utility, which occurred since the filing of the prior general rate case.
4. 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 the general rate case application, 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.
5. 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.
6. Audit - Financial. A copy of management letters received from the operating utility's independent auditors, if any.
7. Audits - Internal. A listing of internal audits conducted by or for the utility or its parent company for the Base Year, the prior Historical Year 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 the general rate case application. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion to all parties participating in the case.
 8. Cost of Capital - Debt Expense. The financing costs for the Historical Years, the Base Year and forecasted for the next three years including any deemed debt expense.
 9. Cost of Capital. Copies of the most recent bond rating agencies reports on the Company, if applicable.
10. Employee Costs – Wages and Salaries. The actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the Prior Historical Year, Test Period, and To Date.
11. Employee Costs – Incentive Plans. Complete copies of bonus programs or incentive award programs in effect for the utility for the Base Year, the prior Historical Year, the Test Period and To Date. Identify incentive and bonus program expenses incurred in the Base Year, the prior Historical Year, the Test Period and To Date and identify the amounts included in the Test Period. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the utility from affiliates or the parent company in the Base Year, the prior Historical Year, the Test Period and To Date.
12. Employee Costs – Pensions. The two most recent pension actuarial reports prepared for the utility.
13. Employee Costs - Post Retirement Benefits Other Than Pensions (PBOP). The two most recent PBOP actuarial reports prepared for the utility.
 14. Operation, Maintenance, Administrative and General (OMAG) Expenses - Other - Contributions. For the Base Year and the Test Period, 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 Period the amounts of contributions for charitable and political purposes charged to the utility from affiliates in accounts other than below the line accounts.
 15. OMAG Expenses - Advertising. For the Base Year, the prior Historical Year and the Test Period the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional).
 16. OMAG Expenses - Dues, Industry Associations. The Material amounts included in the Base Year, the prior Historical Year and the Test Period 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.
 17. OMAG Expenses - Outside Services Expense. An itemization of Material outside services expenses for the Base Year, the prior Historical Year and the Test Period.
 18. OMAG Expense - Insurance. The amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors and officers liability insurance, etc.) for the Base Year, the prior Historical Year and the Test Period and identify the accounts the associated costs are included in.
 19. OMAG Expense - Insurance. For insurance coverage for which the utility 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 Historical Year and the Test Period.
 20. OMAG Expense - Legal Settlements. A list of Material amounts included in the Base Year and the Test Period (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action that impact the operating utility.
21. OMAG - Uncollectibles - Bad Debt Reserve. In addition to the information defined as Workpapers above, the following information will be provided if included for recovery in the rate application. For the Base Year, the prior Historical Year and the Test Period 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.
22. OMAG - Uncollectibles. In addition to the Workpapers defined above, the following information shall be provided if included

for recovery in the rate application. A detailed description of changes in the utility's collection policies or write-off policies since the filing of the prior general rate case.

23. Penalties and Fines. For the operating utility, a list of penalties and fines in the Base Year and the Test Period and indicate in which accounts the associated amounts are included.

24. Capital Expenditures or additions. The applicant will provide capital expenditures detail, 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 period. The detail will include dollar amounts and information on when the asset was placed into service.
- b. The detailed calculation of depreciation expense for the test period.
- c. Interdependencies of capital expenditures, if any, to operation and maintenance items will be identified or explained.
- d. A list will be provided of all major capital additions to rate base individually exceeding \$100,000 of total company net plant in service, whichever is greater for each year. Projects under \$100,000 shall be grouped in aggregate. A brief description will be provided for each major capital addition in the list.
- e. Detailed calculation of plant retirements.

25. Regulatory Adjustments. The 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 adjustments 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.

26. Rate Base - Working Capital. A complete copy of the lead/lag study, with supporting documents, used to compute cash working capital for the utility's application, or an explanation of the calculation of working capital if a study is not available.

27. Rate Base - Deferral Accounts.

- a. Any proposed deferral accounts are to include the purpose, rationale, and approach.

28. Non-Rate Base - Deferral Accounts.

- a. Any proposed deferral accounts are to include the purpose, rationale, and approach.

29. Rate stabilization with deferral account.

- a. If the heating corporation proposes a rate stabilization method pursuant to Utah Code Section 54-4-4.1, the applicant shall include the rationale, the rate stabilization period, and supporting information for the rate stabilization. The applicant will explain any associated deferral account that is used in conjunction with the rate stabilization.
- b. If the heating corporation has an approved rate stabilization method, the applicant will report on the progress of the rate stabilization until it is discontinued.

30. 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, to those amounts through the test period resulting in the projected amount included in the filing.

31. Reserve Accounts. Information on whether or not the utility maintains reserve accounts (e.g., an injuries and damages reserve account). If so, provide the historical and forecast balances in reserve accounts.

32. Revenues. Provide regulated billed revenue, by customer class, along with supporting information such as:

- a. Customer Count, by customer class
- b. Revenue drivers (billing determinants) by customer class, including but not limited to, number of customers, floor area, design peak demand, energy sales
- c. Assumptions used in the development of the revenue forecasts
- d. Charges, fees, and rates used in the forecast development
- e. Contract changes or other specific changes anticipated in the forecast.

33. Revenues - Other. Provide the amount of other nonregulated-retail-sales revenues by revenue type, if any.

34. Sales of Property. For the Base Year, the prior Historical Year, and the Test Period provided any sales of property that had been or are included in Utah rates while in service.

35. Taxes. Forecasting methods, calculations and key assumptions in the test period will be provided on a tax item basis (i.e., income, FICA, property taxes, etc.).

36. Taxes: Income. A list of and provide copies or make available for review, subject to R746-1-601 through 605, an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the utility and the IRS since the filing of the prior rate case.

37. Taxes: Income. Provide copies or make available for review, subject to R746-1-601 through 605, 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 utility participated.

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