

<b>Law/Regulation</b>	<b>Filing Requirement</b>	<b>Witness</b>	<b>Volume No.</b>
Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program;	Allis, Austin, Dobbs, Christian, D'Ascendis, Multer, Raab, Taylor, Troup, Waller, Wiebe	1
Section 14(2)	If a corporation, identify the state that applicant is incorporated, attest that it is currently in good standing in the state it is organized and if not a Kentucky corporation attest that it is authorized to do business in Kentucky.	Taylor	2
Section 16(1)(b)1	A statement of the reason the adjustment is required.	Taylor	2
Section 16(1)(b)2	A certified copy of a certificate of assumed name as required by KRS 365.015 or a statement that such a certificate is not necessary.	Taylor	2
Section 16(1)(b)3	The proposed tariff in form complying with 807 KAR 5:011 with an effective date not less than thirty (30) days from the date the application is filed.	Taylor	2
Section 16(1)(b)4	Proposed tariff changes shown either by providing present and proposed tariffs in comparative form or indicating additions by italicized inserts or underscoring and striking over deletions in a copy of the current tariff.	Taylor	2
Section 16(1)(b)5	A statement that customer notice has been given in compliance with Section 17 with a copy of the notice.	Taylor	2
Section 16(2)(a)-(c)	<p>Notice of intent. A utility with gross annual revenues greater than \$5,000,000 shall notify the commission in writing of intent to file a rate application at least thirty (30) days, but not more than sixty (60) days, prior to filing its application.</p> <p>(a) The notice of intent shall state if the rate application will be supported by a historical test period or a fully forecasted test period.</p> <p>(b) Upon filing the notice of intent, an application may be made to the commission for permission to use an abbreviated form of newspaper notice of proposed rate increases provided the notice includes a coupon that may be used to obtain a copy from the applicant of the full schedule of increases or rate changes.</p> <p>(c) The applicant shall also transmit by electronic mail a copy of the notice in a portable document format to the Attorney General's Office of Rate Intervention at <a href="mailto:rateintervention@ag.ky.gov">rateintervention@ag.ky.gov</a>.</p>	Taylor	2
Section 16(6)(a)	Financial data for forecasted period presented as pro forma adjustments to base period.	Troup, Waller	2
Section 16(6)(b)	Forecasted adjustments shall be limited to the 12 months immediately following the suspension period.	Troup, Waller	2
Section 16(6)(c)	Capitalization and net investment rate base shall be based on a 13 month average for the forecasted period.	Christian, Waller	2
Section 16(6)(d)	After an application based on a forecasted test period is filed, there shall be no revisions to the forecast, except for the correction of mathematical errors, unless the revisions reflect statutory or regulatory enactments that could not, with reasonable diligence, have been included in the forecast on the date it was filed. There shall be no revisions filed within	Taylor	2

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	thirty (30) days of a scheduled hearing on the rate application.		
Section 16(6)(e)	The commission may require the utility to prepare an alternative forecast based on a reasonable number of changes in the variables, assumptions, and other factors used as the basis for the utility's forecast.	Taylor	2
Section 16(6)(f)	The utility shall provide a reconciliation of the rate base and capital used to determine its revenue requirements.	Waller	2
Section 16(7)(a)	Prepared testimony of each witness supporting its application including testimony from chief officer in charge of Kentucky operations on the existing programs to achieve improvements in efficiency and productivity, including an explanation of the purpose of the program;	Allis, Austin, Dobbs, Christian, D'Ascendis, Multer, Raab, Taylor, Troup, Waller, Wiebe	1
Section 16(7)(b)	Most recent capital construction budget containing at minimum 3 year forecast of construction expenditures	Austin	2
Section 16(7)(c)	Complete description, which may be in pre-filed testimony form, of all factors used to prepare forecast period. All econometric models, variables, assumptions, escalation factors, contingency provisions, and changes in activity levels shall be quantified, explained, and properly supported;	Austin, Christian, Troup, Waller	2
Section 16(7)(d)	Annual and monthly budget for the 12 months preceding filing date, base period and forecasted period;	Waller	2
Section 16(7)(e)	Attestation signed by utility's chief officer in charge of Kentucky operations providing: 1. That forecast is reasonable, reliable, made in good faith and that all basic assumptions used have been identified and justified; and 2. That forecast contains same assumptions and methodologies used in forecast prepared for use by management, or an identification and explanation for any differences; and 3. That productivity and efficiency gains are included in the forecast;	Dobbs	2
Section 16(7)(f)	For each major construction project constituting 5% or more of annual construction budget within 3 year forecast, following information shall be filed: 1. Date project began or estimated starting date; 2. Estimated completion date; 3. Total estimated cost of construction by year exclusive and inclusive of Allowance for Funds Used During Construction ("AFUDC") or Interest During Construction Credit; and 4. Most recent available total costs incurred exclusive and inclusive of AFUDC or Interest During Construction Credit;	Austin	2
Section 16(7)(g)	For all construction projects constituting less than 5% of annual construction budget within 3 year forecast, file aggregate of information requested in paragraph (f) 3 and 4 of this subsection;	Austin	2
Section 16(7)(h)	Financial forecast for each of 3 forecasted years included in capital construction budget supported by underlying		

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	assumptions made in projecting results of operations and including the following information:		
	1. Operating income statement (exclusive of dividends per share or earnings per share);	Troup, Waller	2
	2. Balance sheet;	Waller	2
	3. Statement of cash flows;	Waller	2
	4. Revenue requirements necessary to support the forecasted rate of return;	Waller	2
	5. Load forecast including energy and demand (electric);	Not Applicable	2
	6. Access line forecast (telephone);	Not Applicable	2
	7. Mix of generation (electric);	Not Applicable	2
	8. Mix of gas supply (gas);	Troup	2
	9. Employee level;	Waller	2
	10. Labor cost changes;	Waller	2
	11. Capital structure requirements;	Christian	2
	12. Rate base;	Waller	2
	13. Gallons of water projected to be sold (water);	Not Applicable	2
	14. Customer forecast (gas, water);	Troup	2
	15. MCF sales forecasts (gas);	Troup	2
	16. Toll and access forecast of number of calls and number of minutes (telephone); and	Not Applicable	2
	17. A detailed explanation of other information provided, if applicable;	Not Applicable	2
Section 16(7)(i)	Most recent FERC or FCC audit reports;	Wiebe	2
Section 16(7)(j)	Prospectuses of most recent stock or bond offerings;	Wiebe	2
Section 16(7)(k)	Most recent FERC Form 1 (electric), FERC Form 2 (gas), or the Automated Reporting Management Information System Report (telephone) and PSC Form T (telephone);	Wiebe	3
Section 16(7)(l)	The annual report to shareholders or members and the statistical supplements covering the most recent two (2) years from the application filing date;	Wiebe	3
Section 16(7)(m)	Current chart of accounts if more detailed than Uniform System of Accounts chart;	Wiebe	3
Section 16(7)(n)	Latest 12 months of the monthly managerial reports providing financial results of operations in comparison to forecast;	Waller, Wiebe	3
Section 16(7)(o)	Complete monthly budget variance reports, with narrative explanations, for the 12 months prior to base period, each month of base period, and subsequent months, as available;	Wiebe	3
Section 16(7)(p)	SEC's annual report for most recent 2 years, Form 10-Ks and any Form 8-Ks issued during prior 2 years and any Form 10-Qs issued during past 6 quarters;	Wiebe	3
Section 16(7)(q)	Independent auditor's annual opinion report, with any written communication which indicates the existence of a material weakness in internal controls;	Wiebe	3
Section 16(7)(r)	Quarterly reports to the stockholders for the most recent 5 quarters;	Wiebe	3
Section 16(7)(s)	Summary of latest depreciation study with schedules itemized by major plant accounts, except that telecommunications utilities adopting PSC's average depreciation rates shall identify current and base period	Allis	3

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	depreciation rates used by major plant accounts. If information has been filed in another PSC case, refer to that case's number and style;		
Section 16(7)(t)	List all commercial or in-house computer software, programs, and models used to develop schedules and work papers associated with application. Include each software, program, or model; its use; identify the supplier of each; briefly describe software, program, or model; specifications for computer hardware and operating system required to run program	Waller	3
Section 16(7)(u)	If the utility had any amounts charged or allocated to it by an affiliate or general or home office or paid any monies to an affiliate or general or home office during the base period or during the previous three (3) calendar years, the utility shall file: <ol style="list-style-type: none"> <li>1. Detailed description of method of calculation and amounts allocated or charged to utility by affiliate or general or home office for each allocation or payment;</li> <li>2. Method and amounts allocated during base period and method and estimated amounts to be allocated during forecasted test period;</li> <li>3. Explain how allocator for both base and forecasted test period was determined; and</li> <li>4. All facts relied upon, including other regulatory approval, to demonstrate that each amount charged, allocated or paid during base period is reasonable.</li> </ol>	Waller, Wiebe	3
Section 16(7)(v)	If gas, electric or water utility with annual gross revenues greater than \$5,000,000, cost of service study based on methodology generally accepted in industry and based on current and reliable data from single time period;	Raab	3
Section 16(7)(w)	Incumbent local exchange carriers with fewer than 50,000 access lines shall not be required to file cost of service studies, except as specifically directed by the commission. Local exchange carriers with more than 50,000 access lines shall file: <ol style="list-style-type: none"> <li>1. A jurisdictional separations study consistent with 47 C.F.R. Part 36; and</li> <li>2. Service specific cost studies to support the pricing of all services that generate annual revenue greater than \$1,000,000 except local exchange access: <ol style="list-style-type: none"> <li>a. Based on current and reliable data from a single time period; and</li> <li>b. Using generally recognized fully allocated, embedded, or incremental cost principles.</li> </ol> </li> </ol>	Not Applicable	3
Section 16(8)(a)	Jurisdictional financial summary for both base and forecasted periods detailing how utility derived amount of requested revenue increase;	Waller	3
Section 16(8)(b)	Jurisdictional rate base summary for both base and forecasted periods with supporting schedules which include detailed analyses of each component of the rate base;	Multer, Waller	3

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Section 16(8)(c)	Jurisdictional operating income summary for both base and forecasted periods with supporting schedules which provide breakdowns by major account group and by individual account;	Troup, Waller	3
Section 16(8)(d)	Summary of jurisdictional adjustments to operating income by major account with supporting schedules for individual adjustments and jurisdictional factors;	Troup, Waller	3
Section 16(8)(e)	Jurisdictional federal and state income tax summary for both base and forecasted periods with all supporting schedules of the various components of jurisdictional income taxes;	Multer, Waller	3
Section 16(8)(f)	Summary schedules for both base and forecasted periods (utility may also provide summary segregating items it proposes to recover in rates) of organization membership dues; initiation fees; expenditures for country club; charitable contributions; marketing, sales, and advertising; professional services; civic and political activities; employee parties and outings; employee gifts; and rate cases;	Waller	3
Section 16(8)(g)	Analyses of payroll costs including schedules for wages and salaries, employees benefits, payroll taxes straight time and overtime hours, and executive compensation by title;	Waller	3
Section 16(8)(h)	Computation of gross revenue conversion factor for forecasted period;	Waller	3
Section 16(8)(i)	Comparative income statements (exclusive of dividends per share or earnings per share), revenue statistics and sales statistics for 5 calendar years prior to application filing date, base period, forecasted period, and 2 calendar years beyond forecast period;	Troup, Waller, Wiebe	3
Section 16(8)(j)	Cost of capital summary for both base and forecasted periods with supporting schedules providing details on each component of the capital structure	Christian	3
Section 16(8)(k)	Comparative financial data and earnings measures for the 10 most recent calendar years, base period, and forecast period;	Troup, Waller, Wiebe	3
Section 16(8)(l)	Narrative description and explanation of all proposed tariff changes;	Taylor	3
Section 16(8)(m)	Revenue summary for both base and forecasted periods with supporting schedules which provide detailed billing analyses for all customer classes; and	Troup	3
Section 16(8)(n)	Typical bill comparison under present and proposed rates for all customer classes.	Taylor	3
Section 16(10)	A request for waiver of provisions of these filing requirements shall establish the specific reasons for the request. The commission shall grant the request for waiver upon good cause shown by the utility. In determining if good cause has been shown, the commission shall consider: (a) If other information that the utility would provide if the waiver is granted is sufficient to allow the commission to effectively and efficiently review the rate application; (b) If the information that is the subject of the waiver request is normally maintained by the utility or	Taylor	3

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	<p>reasonably available to it from the information that it maintains; and</p> <p>(c) The expense to the utility in providing the information that is the subject of the waiver request.</p>		
Section 17(1)(a)-(c)	<p>Notice of General Rate Adjustment. Upon filing an application for a general rate adjustment, a utility shall provide notice as established in this section.</p> <p>(1) Public postings.</p> <p>(a) A utility shall post a sample copy of the required notification at its place of business no later than the date on which the application is filed.</p> <p>(b) A utility that maintains a public web site shall, within five (5) business days of filing an application, post a copy of the public notice as well as a hyperlink to its filed application on the commission's Web site.</p> <p>(c) The information required in paragraphs (a) and (b) of this subsection shall not be removed until the commission issues a final decision on the application.</p>	Taylor	3
Section 17(2)(b)(3)	<p>Publish notice once a week for three (3) consecutive weeks in a prominent manner in a newspaper of general circulation in the utility's service area, the first publication to be made by the date the application is filed.</p>	Taylor	3
Section 17(3)(b)	<p>If the notice is published, an affidavit from the publisher verifying the notice was published, including the dates of the publication with an attached copy of the published notice, shall be filed with the commission no later than forty-five (45) days of the filed date of the application.</p>	Taylor	3
Section 17(4)(a)-(j)	<p>Notice Requirements. Each notice shall contain the following information:</p> <p>(a) The proposed effective date and the date the proposed rates are expected to be filed with the Commission;</p> <p>(b) The present rates and proposed rates for each customer class to which the proposed rates will apply;</p> <p>(c) The amount of the change requested in both dollar amounts and percentage change for customer classification to which the proposed rate change will apply;</p> <p>(d) The amount of the average usage and the effect upon the average bill for each customer class to which the proposed rate change will apply, except for local exchange companies, which shall include the effect upon the average bill for each customer class for the proposed rate change in basic local service;</p> <p>(e) A statement that a person may examine this application at the office of (utility name) located at (utility address);</p> <p>(f) A statement that a person may examine this application at the commission's offices located at 211 Sower Boulevard, Frankfort, Kentucky, Monday through Friday, 8:00 a.m. to 4:30 p.m., or through the commission's Web site at <a href="http://psc.ky.gov">http://psc.ky.gov</a>;</p> <p>(g) A statement that comments regarding this application may be submitted to the Public Service Commission through its Web site or my mail to Public Service</p>	Taylor	3

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	<p>Commission, Post Office Box 615, Frankfort, Kentucky 40602;</p> <p>(h) A statement that the rates contained in this notice are the rates proposed by (name of utility) but that the Public Service Commission may order rates to be charged that differ from the proposed rates contained in this notice;</p> <p>(i) A statement that a person may submit a timely written request for intervention to the Public Service Commission, Post Office Box 615, Frankfort, Kentucky 40602, establishing the grounds for the request including the status and interest of the party; and</p> <p>(j) A statement that if the commission does not receive a written request for intervention within thirty (30) days of the initial publication or mailing of the notice, the commission may take final action on the application.</p>		