

WEST VIRGINIA
SECRETARY OF STATE
KEN HECHLER
ADMINISTRATIVE LAW DIVISION

Form #2

FILED
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OFFICE OF THE SECRETARY OF STATE
WEST VIRGINIA

NOTICE OF A COMMENT PERIOD ON A PROPOSED RULE

AGENCY: Public Service Commission TITLE NUMBER: 150
RULE TYPE: Legislative; CITE AUTHORITY W.Va. Code §§ 24-1-1, 24-1-7,
24-2-1, 24-2-2, 24-2-4b, 24-2-5,
24-2-7, 24-2-8, 24-2-9, 24-3-2,
24-3-5, & 24A-1-1.
AMENDMENT TO AN EXISTING RULE: YES NO
IF YES, SERIES NUMBER OF RULE BEING AMENDED: 2

TITLE OF RULE BEING AMENDED: Rules and Regulations for the Government
of the Construction and Filing of Tariffs of Public Utilities and Common
Carrier by Motor Vehicle.

IF NO, SERIES NUMBER OF NEW RULE BEING PROPOSED: _____

TITLE OF RULE BEING PROPOSED: _____

IN LIEU OF A PUBLIC HEARING, A COMMENT PERIOD HAS BEEN ESTABLISHED DURING WHICH ANY INTERESTED PERSON MAY SEND COMMENTS CONCERNING THESE PROPOSED RULES. THIS COMMENT PERIOD WILL END ON September 7, 1999 AT 4:00 p.m. ONLY WRITTEN COMMENTS WILL BE ACCEPTED AND ARE TO BE MAILED TO THE FOLLOWING ADDRESS.

Sandra Squire, Executive Secretary
Public Service Commission
P. O. Box 812
Charleston, WV 25323

THE ISSUES TO BE HEARD SHALL BE LIMITED TO THIS PROPOSED RULE.

Charlotte M. Lane
Authorized Signature

ATTACH A **BRIEF** SUMMARY OF YOUR PROPOSAL

22-40

Public Service Commission

Richard E. Hitt, General Counsel



201 Brooks Street, P.O. Box 812
Charleston, West Virginia 25323

Phone: (304) 340-0317
FAX: (304) 340-0372

July 7, 1999

Judy Cooper, Director
Administrative Law Division
Secretary of State's Office
Building 1, Suite 157K
1900 Kanawha Blvd. E.
Charleston, WV 25305-0771

Re: PSC Rulemaking Series 5 (Sewer),
Series 7 (Water), Series 2 (Tariffs)

Dear Judy:

Enclosed for filing please find proposed rulemakings dealing with the referenced series. For each rulemaking, there is included a fiscal note, a summary of the proposed rule, a statement of circumstances which require the proposed rule, and a notice of comment period on a proposed rule Form No. 2.

As we discussed on the telephone, existing Series 10 is proposed to be eliminated and the surviving sections of Series 10 will be moved into Series 2. This is explained in Section 1 of the proposed Series 2 rules. In addition, Series 17 will be eliminated and the surviving sections will be moved into Series 5 and 7, which is discussed in proposed Sections 1 of each of those rulemakings.

If there are any questions or problems with these rulemakings, please let me know as soon as possible.

Sincerely,

A handwritten signature in cursive script that reads "Richard E. Hitt".

Richard E. Hitt
General Counsel

REH/cbd
Enclosures
rickmisc/cooper21.wpd

**PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON**

At a session of the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA in the City of Charleston on the 7th day of July, 1999.

GENERAL ORDER NO. 183.6

In the matter of a rulemaking to amend the Commission's Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle.

GENERAL ORDER NO. 166.12

In the matter of general investigation into the amendment of Rule 30-C of the Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle.

COMMISSION ORDER

By this Order the Commission promulgates proposed amendments to its Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle, 150 CSR 2, and the forms attached thereto. As proposed, the title of the rules would be changed to Rules for the Construction and Filing of Tariffs. Proposed amendments are indicated by strike-throughs and underscoring.

On November 15, 1993, the Commission initiated G.O. 166.12 to consider changes to Rule 30-C for gas utilities. The Commission had three rounds of comments from interested parties. On August 16, 1994, the Commission held oral arguments on all issues relating to amendment of Rule 30-C. By Order entered February 27, 1997, the Commission provided interested parties with an opportunity to amend previously filed comments. A number of parties availed themselves of this opportunity and filed additional comments within the established procedural schedule.

The proposed rules promulgated in this Order encompass amendments to the Tariff Rules as a whole, including amendments to Rule 30-C. Accordingly, G.O. Nos. 183.6 and

and 166.12 shall be consolidated.

ORDER

IT IS THEREFORE ORDERED that the changes indicated on the attached Rules for the Construction and Filing of Tariffs are hereby promulgated as Commission proposed legislative rules.

IT IS FURTHER ORDERED that G.O. Nos. 183.6 and 166.12 are hereby consolidated.

IT IS FURTHER ORDERED that the Commission's Executive Secretary shall give notice of these proposed rules to all regulated utilities in the State, and Commission Staff, by service of a copy of this order upon them.

IT IS FURTHER ORDERED that the Executive Secretary shall cause a copy of the notice attached hereto as Appendix A to be published once in a newspaper, duly qualified by the Secretary of State, published and of general circulation in each of the following cities: Beckley, Bluefield, Charleston, Clarksburg, Elkins, Fairmont, Grafton, Huntington, Keyser, Lewisburg, Logan, Martinsburg, Morgantown, Moundsville, Parkersburg, Point Pleasant, Weirton, Welch, Wheeling, and Williamson.

IT IS FURTHER ORDERED that the Executive Secretary shall file a copy of these rules and the requisite forms with the Office of the Secretary of State.

IT IS FURTHER ORDERED that a comment period shall be provided with respect to the proposed rules identified in this Order and comments shall be filed with the Commission's Executive Secretary by September 7, 1999, by 4:00 p.m. Any interested party who files comments shall set forth specific comments concerning the proposed rules. Any party seeking a hearing on the proposed rules shall make a specific written request before the close of the comment period and shall explicitly state the grounds upon which the request is made.

IT IS FURTHER ORDERED that the Executive Secretary shall provide copies of these proposed rules to interested parties who address inquiries to Sandra Squire, Executive Secretary, Public Service Commission of West Virginia, Post Office Box 812, Charleston, West Virginia 25323.

JML:seg
go1836c.wpd

A True Copy, Teste:



**Sandra Squire
Executive Secretary**

NOTICE OF RULEMAKING

GENERAL ORDER NO. 183.6

In the matter of a rulemaking to amend the Commission's Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle.

GENERAL ORDER NO. 166.12

In the matter of general investigation into the amendment of Rule 30-C of the Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle.

By Order issued July 7, 1999, the Public Service Commission of West Virginia commenced a rulemaking to amend its Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle, and issued proposed rules. The rulemaking substantially revises the Tariff Rules, eliminates the Commission's current Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperatives and Municipal Rate Changes Pursuant to West Virginia Code §24-2-4b, 150 CSR 10, and incorporates portions of those rules within the Tariff Rules. Any interested person or corporation may obtain a copy of the proposed Tariff Rules by addressing a request to Sandra Squire, Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323. Any interested person or corporation may file specific comments on the proposed rules by September 7, 1999, by 4:00 p.m., with the Executive Secretary. Any party seeking a hearing on the proposed rules shall make a specific written request by the same date, and explicitly state the grounds upon which the request for a hearing is made.

FISCAL NOTE

**P.S.C.
Series 2**

In the matter of a rulemaking to amend the Commission's Rules and Regulations for the Government for the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle, 150 CSR 2.

In the matter of general investigation into the amendment of Rule 30-C of the Rules and Regulations for the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle, 150 CSR 2.

I. OBJECTIVES OF THE RULE

The purpose of this rulemaking is to substantially revise the Commission's Tariff Rules, including revisions of Rule 30-C of such rules. Furthermore, this rulemaking eliminates 150 CSR 10, Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperatives and Municipal Rate Changes Pursuant to West Virginia Code §24-2-4b. Portions of Series 10 have been amended and transferred into the Tariff Rules.

II. COST OF IMPLEMENTING THE PROPOSED RULE

There will be no significant implementation cost relating to this rulemaking for the State of West Virginia. The Commission does not anticipate additional costs to be incurred as a result of the rulemaking.

III. THE EFFECT THIS MEASURE WILL HAVE ON THE COSTS OR REVENUES OF STATE GOVERNMENT (Information required by fiscal notes for either house of the Legislature.)

This rulemaking will have no effect on the costs or revenues of state government.

IV. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS

This rulemaking will have no significant economic impact on the state or its residents.

DATE: 7-7-99

AGENCY: Public Service
Commission

**SIGNATURE OF
AUTHORIZED REPRESENTATIVE**


Charlotte R. Lane, Chairman
Public Service Commission

STATEMENT OF CIRCUMSTANCES WHICH REQUIRE THE PROPOSED RULE

The Tariff Rules have not been revised since 1993. Numerous changes in public utility practices and developments in the various industries since that time, make substantive revisions and updates appropriate. In addition, the Commission proposes to eliminate its current Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperative and Municipal Rate Changes Pursuant to West Virginia Code § 24-2-4b, and incorporate portions of those rules within the Tariff Rules.

SUMMARY OF PROPOSED RULE

The Commission is proposing to substantially revise its Rules and Regulations for the Construction and Filing of Tariffs by Public Utilities and Common Carriers by Motor Vehicle, 150 CSR 2. The proposed revisions include, but are not limited to, changes in publication requirements for rate proceedings, an increase in the revenue limit under which utilities may make abbreviated rate filings with the Commission, substantive changes in the processing of Rule 30-B and Rule 30-C proceedings, implementing a Rule 30-G rate proceeding for interexchange telecommunication carriers, and incorporating guidelines for rate changes by cooperative and municipal utilities. By this rulemaking the Commission eliminates 150 CSR 10, Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperatives and Municipal Rate Changes Pursuant to West Virginia Code §24-2-4b. Portions of Series 10 have been amended and transferred into these Tariff Rules.

~~2-procomm~~

TITLE 150
LEGISLATIVE RULES
PUBLIC SERVICE COMMISSION

SERIES 2
RULES ~~AND REGULATIONS~~ FOR
~~THE GOVERNMENT OF THE~~
CONSTRUCTION AND FILING OF TARIFFS
~~OF PUBLIC UTILITIES AND~~
~~COMMON CARRIERS BY MOTOR VEHICLE~~

§150-2-1. General.

1.1. Scope -- These rules govern the construction and filing of tariffs of public utilities in West Virginia subject to the jurisdiction of the Public Service Commission of West Virginia pursuant to West Virginia Code §24-2-1 and § 24-2-4b.

1.2. Authority -- West Virginia Code §§24-1-1, 24-1-7, 24-2-1, 24-2-2, 24-2-4b, 24-2-5, 24-2-7, 24-2-8, 24-2-9, 24-3-2, 24-3-5, and 24A-1-1.

1.3. Filing Date -- ~~October 28, 1993~~

1.4. Effective Date -- ~~December 27, 1993~~

~~1.5. Repeal of former rule -- this legislative rule does not repeal a former rule but amends the gross revenue limitation under which qualifies small utilities for the optional rate procedure under §150-2-8.2. This rulemaking eliminates 150 CSR 10, Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperatives and Municipal Rate Changes Pursuant to West Virginia Code §24-2-4b (Series 10). Portions of Series 10 have been amended and transferred into these Rules.~~

1.6 If hardship results from the application of any Tariff Rule, or if unusual difficulty is involved in immediately complying with any rule, application may be made to the Commission for the modification of the rule or for temporary or permanent exemption from its provisions: Provided, that no application for modification or exemption will be considered by the Commission unless there is submitted therewith a full and complete justification for such action.

§150-2-2. General Applicability.

2.1. RULE 1. Every corporation, firm, individual or municipality engaged in a public utility business as defined by

Section 1, Article 2, Chapter 24, Code of West Virginia (other than common carriers) shall file with the Public Service Commission, in the Executive Secretary's office at Charleston, an original and ~~eight (8)~~ twelve (12) complete copies of a tariff containing schedules of all its rates, charges and tolls and stating all its rules ~~and regulations~~, and shall keep a copy of said tariff open to public inspection, as required by section 5, article 3, of said law, in substantially the form and manner hereinafter set out. If a concern furnishes more than one kind of service (water and electricity, for example), a separate tariff must be filed for each kind of service.

2.2 At the appropriate time, the Commission may require electronic filing of tariffs in addition to or instead of the requirements of 2.1.

§150-2-3. Form and Size of Tariffs.

3.1. RULE 2. All tariffs must be printed from type not smaller than 6-point or typewritten, ~~mimeographed~~ or reproduced ~~by similar process~~, on hard calendared paper of good quality. ~~Tariffs shall include cover sheets, which shall be blue for water tariffs, buff for electric, pink for natural gas, gray for telephone, and white for other kinds of service.~~

3.2. RULE 3. The pages of a tariff should be 8-1/2 x 11 inches in size.

3.3. RULE 4. Tariffs may be in pamphlet or book form. Utilities having a large number of schedules shall publish tariffs in loose leaf form using one side of the paper only with not more than one schedule to the page.

3.4. RULE 5. The front cover page of a tariff shall contain the following: (1) name of the utility and location of principal office, (2) statement of kind of service offered, (3) general statement of territory served, (4) date of issue and date tariff is to become effective, provided, however, that every tariff which contains rates, charges or regulations, effective upon a date different from the general effective date of such tariff shall show on its front cover page the following notation: "Effective _____, ~~19~~____. (Except as otherwise provided herein.)" or "(Except as provided on page _____.)", (5) signature of the utility by the officer authorized to issue tariffs, and (6) identifying designation in the upper right corner as required by Rule 13 hereof.

3.5. RULE 6. The second and succeeding pages shall state: all the rules and regulations of the utility; rate schedules showing all rates and charges for the several classes of service;

and the name of the utility on the upper left corner of each page.

3.6. RULE 7. The Executive Secretary of the Commission will furnish standard forms of tariffs on request. (See Tariff Form Nos. 3 , 4a and 4b).

3.7. RULE 7A. All water and sewer tariff schedules will conform with Tariff Form Nos. 4a and 4b as to format, phrasing and style.

§150-2-4. Contents of Schedules.

4.1. RULE 8. Each rate schedule in addition to a clear statement of all rates thereunder must state the city, town, village or district in which the rates are applicable: Provided, however, that schedules applicable in a large number of communities must be accompanied by an accurate index by which each community in which the rates are applicable may be readily ascertained, in which case the applicability of a schedule may be indicated by reference to the index sheet. (Example: Applicable within the corporate limits of the city of Blank, or, see Sheet No. 2B for applicability).

4.2. RULE 9. Each rate schedule must state the class of service available under the rates stated therein. (Example: Available for domestic lighting, or, available for all purposes).

4.3. RULE 10. In a tariff in which a number of schedules are shown available for various uses, each schedule should be identified by a number or by a group of letters, and if by a group of letters the designation should be indicative of the class of service for which the schedule is available. (Example: Schedule No. 1, or, Schedule D.U.R., indicative that the schedule states domestic utility rates.).

4.4. RULE 11. When tariffs are filed in loose leaf form as required by Rule 4, each page should bear the P.S.C. W.Va. number of the tariff of which it is a part as required by Rule 13, the date issued and effective, and, in the upper right corner, a further designation, such as "Original Sheet No. 1," and/or "Original Sheet No. 2."

In case of a change in the text of any page as hereinafter provided, the further designation should be "First Revision of Original Sheet No. 1, canceling Original Sheet No. 1."

Tariffs may further be divided into sections, and so designated, if required by their size and contents.

4.5. RULE 12. All schedules shall state whether a minimum charge is made and, if so, they must set out all such charges.

§150-2-5. Designation of Tariffs.

5.1. RULE 13. All tariffs or tariff sheets, must bear in the upper right corner of the front cover page the P.S.C. W.Va. number thereof. Subsequent tariffs filed as provided by Rules 15 to 30, inclusive, must continue such designation in consecutive numerical order. Any subsequent tariff or tariff sheets must also show the P.S.C. W.Va. number of the tariff canceled, changed or modified by it.

§150-2-6. Filing Additional Schedules.

6.1. RULE 14. Additional and supplemental rate schedules, and additional rules and regulations, may be filed by supplement to an existing tariff, if such tariff ~~be~~ is in pamphlet form. Any supplement so filed shall be numbered consecutively and shall state the tariff supplemented by the P.S.C. W.Va. number of such tariff. Not more than five (5) supplements to a tariff may be in effect at any one time.

Such additional schedules and rules and regulations may be filed in connection with an existing tariff which is in loose leaf form, by the filing of additional sheets or pages, designated in accordance with Rule 11 hereof.

§150-2-7. Change or Withdrawal of Rate Schedules or Regulations.

7.1. RULE 15. No tariff or tariff sheets, or any provision thereof, may be changed, canceled or withdrawn except upon full compliance with ~~Section 4, Article 2, Chapter 24 of the Code and with Rules 17 to 30, inclusive, and Rule 40. these Rules and the West Virginia Code.~~

When a utility ceases operation or discontinues all service with permission of the Commission, in conformity with the requirements of Chapter 24 of the Code, it shall immediately notify the Executive Secretary of the Public Service Commission that it has ceased operation or discontinued service and request the withdrawal of its tariff, tariffs, schedules or supplements.

7.2. RULE 16. All tariffs or revisions, stating changes in any provision, shall use the following codes: (I) indicates an increase in rates, (D) indicates a decrease in rates, (N) indicates new rates or regulations, (O) indicates omissions, (C) indicates change in text of regulations and (T) indicates temporary rates and/or surcharges. indicate reductions in rates by the letter (R), advances by the letter (A), new rates or

~~regulations by the letter (N), omissions by the letter (O), and changes in text of regulations by the letter (C), or by other appropriate symbols, with All of the foregoing shall be accompanied by explanatory footnotes.~~

7.3. RULE 17. New schedules stating changes in any provision of an effective tariff may be issued and put into effect by either of the two following methods, ~~to wit:~~

7.3.1. By order of the Commission upon formal application by the utility, and after hearing, as provided by Rules 19, 20 and 21 hereof. ~~under the title "Change of Rates on Application"~~

7.3.2. By issuing and filing on at least thirty days' notice to the Commission and the public a complete new tariff (or revised sheet of an existing tariff) stating all provisions and schedules it ~~is proposed~~s to put into effect as provided by Rules 22 to 27 hereof, inclusive, ~~under the title "Change of Rates on Notice."~~

7.4. RULE 18. When a tariff is filed in loose leaf form as required by Rule 4, the provisions or rates stated on any sheet or page thereof may be modified or changed by the filing of a revision of such sheet or page in accordance with the provisions of Rules 19 to 27, inclusive. Such revisions must be identified as required by Rule 11.

§150-2-8. Change of Rates on ~~a~~Applications Without Proposed Effective Date.

8.1. RULE 19. A public utility desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, or rules and regulations, may file with the Commission its application, together with ~~seven (7)~~ twelve (12) copies of the same, in the form prescribed by the Commission for that purpose. Such application shall set forth: the rates, charges, rules and regulations in effect; the proposed rates, charges, rules and regulations; if an increase or reduction in rates; proposed estimated annual effect on revenue; and the reason for the proposed change. ~~At the time~~ ~~the applicant files its application it shall give notice to its customers in the form prescribed by the Commission (See of Tariff Form No. 8-A) by,~~ within five days of filing its application (i) publication of Tariff Form No. 8-A by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where a majority of its customers reside; (ii) issuing a press release to a newspaper published and of general circulation in each county where its customers reside and where its resale customers provide service, which contains the

substance of Tariff Form No. 8-A; (iii) separately mailing Tariff Form No. 8-A to each of its customers, and (iv) separately mailing Tariff Form No. 8-A to each of its resale customers, via certified mail, return receipt requested, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if typewritten or printed notice in the form of Tariff Form No. 8-A is mailed by the utility to each of its customers so affected. When the application is set for hearing the applicant shall give notice of the hearing thereon in the form of ~~prescribed by the Commission (See Tariff Form No. 9)~~ by making publication once a week for two successive weeks, the first publication to be made not more than thirty (30) days nor less than fifteen (15) days prior to the date of the hearing, in a newspaper published and of general circulation in each of the counties in which its customers reside. The application shall be accompanied by the information prescribed by Rule 42. A certificate(s) of publication in the form of Tariff Form No. 5 shall be filed with the Commission evidencing notice in compliance with to the effect that notice has been given as required by this rule, , provided, however, that if public notice was provided by newspaper publication, no rate change may become effective until the utility furnishes the Commission with a certificate of publication provided by the newspaper to the effect that Tariff Form No. 8-A has been published as required by this Rule. Unless otherwise ordered, certificates of publication to the effect that regarding publication of Tariff Form No. 9 regarding notice has been given of the time and place of a hearing may be filed on the day of hearing. The utility shall file additional copies of its application and attachments upon request of the Commission's Executive Secretary.

8.2. RULE 19-A. Optional Rate Procedure for Small Utilities

The following shortened procedure may be used by a small utility for to making application for a change of rates.

8.2.1. For the purpose of this section, a small utility shall be a all those utilitiesy with gross revenues less than \$1,000,000 \$300,000 annually. Where a utilitiesy are is affiliated with another utilitiesy, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. Where a utilitiesy are is operating in more than one regulatory jurisdiction, the total revenues of all jurisdictions shall be considered. However, the Commission may, upon petition, good cause appearing therefor, exempt any applicant from the requirements of this section for the purpose of enabling said applicant to otherwise qualify for said procedure. When a utility operates combined utility

service, the total revenues of all services shall be considered.

8.2.2. No application shall be accepted from a utility which has not filed its most recent Annual Report as required by applicable Commission Rules ~~and Regulations~~. Annual Reports which have been found to be unacceptable shall not be considered as properly filed.

8.2.3. Any qualified small utility desiring to proceed under this section shall file with the Commission its application and supporting financial data therefor in the form of, as required by P.S.C. W.VA. Tariff Form No. 11.

8.2.4. Any request for increased rates in conjunction with major construction and financing shall not be permitted under Rule 19-A, regardless of the size of the utility. This includes any project requiring approval of the Department Bureau of Public Health, Department of Natural Resources Division of Environmental Protection, or any Federal Agency.

8.2.5. When the application is filed, the Commission shall investigate the applicant's earnings, revenue requirements, adequacy of rates, and quality of service. After such investigation, the Commission will issue an order ~~setting rates or approving or denying, or approving in part and denying in part, the proposed rates.~~ Any rate or rates so approved shall not become effective sooner than thirty (30) days after the first publication of notice as hereinafter required, unless otherwise ordered. requiring notice of the Staff's proposed rates.

8.2.6. Upon receipt of the Commission's order, the applicant shall give notice to its customers of any rate or rates so approved by within five days of such receipt, publishing notice once a week for two successive weeks (i) publication of Tariff Form No. 10 by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties in which the where customers reside; (ii) issuing a press release to a newspaper published and of general circulation in each county where its customers reside and where its resale customers provide service, which announces the receipt of the Commission's order on the proposed rate change and contains the substance of Tariff Form No. 10; (iii) separately mailing Tariff Form No. 10 to each of its customers, and (iv) separately mailing Tariff Form No. 10 to each of its resale customers, via certified mail, return receipt requested, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this paragraph if typewritten or printed notice in the form of Tariff Form No. 10 is mailed by the utility to each of its customers so affected. ~~The notice shall be in the~~

form prescribed in Tariff Form No. 10 which will be mailed to the applicant along with the Commission's order and staff audit report.

8.2.7. The Commission may, in its discretion, upon the receipt of written objection, ~~by the applicant or protest, by the customer,~~ or upon written request for hearing filed by a customer or customers, filed within the time period prescribed, schedule the matter for hearing. If a hearing is deemed necessary, the applicant will be informed required to give notice thereof in the form ~~prescribed in~~ of Tariff Form No. ~~10-A9,~~ which will be mailed to the applicant with the Commission's order. The applicant may make written request to place into effect interim rates set by the Commission pending disposition of the objection or protest.

8.2.8. If no protests, objections, or written requests for hearing are filed within the time period prescribed, the Commission will issue an order acting on Staff's proposed rates.

~~8.2.8.2.9.~~ Nothing in this procedure shall prohibit an applicant from seeking additional rate relief through application as prescribed in Rules 19 through 21 or upon notice as prescribed in Rules 22 through 27.

~~8.2.9.8.2.10.~~ Nothing in this procedure shall prohibit a customer of the applicant from pursuing any remedy he would normally have under the law within the jurisdiction of the Commission.

~~8.2.10.8.2.11.~~ It should be clear to an applicant that the intent of Rule 19-A is to allow simplified rate filings and to enable the Commission's Staff to provide advice and assistance in the preparation of supportive financial data. The applicant is expected to cooperate with Staff to the fullest extent and to promptly comply with requests for information and preparation of schedules. Supporting records such as invoices, payroll records and quarterly reports should be readily available in proper order for verification to the applicant's books.

8.3. RULE 20. The burden of proof to show that the proposed rate, or the proposed change in rate, fare, classification, charge, or rule is just and reasonable shall be upon the public utility making application for such change.

8.4. RULE 21. Upon the granting of an application as aforesaid, the utility shall file a tariff setting out the rate, fare, classification, charge, or rule and regulation authorized by the Commission to become effective as the order may direct,

and the tariff so filed shall state on the face thereof that it is "Issued by authority of an order of the Public Service Commission of West Virginia in Case No. _____, dated _____, 19____."

§150-2-9. Change of Rates on Notice with Proposed Effective Date.

9.1. RULE 22. A public utility desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, rules and regulations, may, in lieu of the procedure prescribed in Rules 19, 20, and 21, proceed under section 4a, article 2, of the law, by issuing and filing with the Commission a new tariff setting out in full the rates, fares, classifications, charges, rules and regulations it proposes to follow in the future (or, for convenience, a revision of any of the sheets of an existing tariff, setting out the proposed rates, etc.) and giving the notice to the Commission and the public required by said section 4a, article 2, substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the information required by Rule 42.

§150-2-10. Statutory Notice to the Public of Filing to Change Rates with Proposed Effective Date.

10.1. RULE 23. Notice to the public of a change of rates and charges or rules and regulations, under section 4a, article 2, of the law and as provided in Rule 22, shall be given by the utility in the following manner:

10.1.1. The tariff or revised sheet stating the proposed rates, rules, regulations, etc. shall be exhibited at the offices and places of business of the utility in the territory affected for at least thirty (30) days prior to the date such tariff or revision is to become effective, in the manner required for the posting of tariffs by Rule 37 hereof.

10.2.2. ~~Typewritten or pPrinted~~ notice of the proposed rates or regulations shall be mailed by the utility to each customer to be so affected at least thirty (30) days prior to the effective date of the change. ~~Provided, however, That~~ ~~When more than twenty patrons will be so affected by the proposed change, it shall be sufficient within the meaning of this Rule if such notice is published once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the effective date in some newspaper of general circulation in the county in which a majority of such customers reside, (see Tariff Form No. 8), provided further, that the Commission, upon request of the utility, may modify the requirement as to notice other than by posting in any case in which it appears proper so to do.~~ the utility shall give notice

to its customers by, within five days of filing its application (i) publication of Tariff Form No. 8 by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where its customers reside, the first publication to be made at least thirty (30) days prior to the effective date; (ii) issuing a press release to a qualified newspaper published and of general circulation in each county where its customers reside and where its resale customers provide service, which contains the substance of Tariff Form No. 8; (iii) separately mailing Tariff Form No. 8 to each of its customers, and (iv) separately mailing Tariff Form No. 8 to each of its resale customers, via certified mail, return receipt requested, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if printed notice in the form of Tariff Form No. 8 is mailed by the utility to each of its customers so affected.

10.2. RULE 24. The agent or representative of the utility in charge of an office or place of business shall give any information regarding said proposed rates and rules and regulations required of him by any consumer customer or prospective consumer customer or his agent, and shall accord permit said persons, or their agents, the opportunity to examine any of the tariffs of the utility at all reasonable hours.

§150-2-11. Statutory Notice to the Commission of Filing to Change Rates with Proposed Effective Date.

11.1. RULE 25. Notice to the Commission of a change of rates and charges or rules and regulations, under Section 4a, Article 2, Chapter 24 of the Code, shall be given by the utility by delivering to the Commission at the Executive Secretary's office, free from all claims for postage or expressage, an original and eight (8) twelve (12) complete copies of the tariff or revision stating all the rates and rules it proposes to use, (one copy to be returned to the utility) at least thirty (30) days prior to the effective date thereof, accompanied by a certificate in writing in the form of Tariff Form No. 6 that notice is being given to the public in all respects as required by Rule 23 hereof, and if the proposed change states an increase or decrease, the estimated annual effect on revenues. (See Tariff Form No. 6). Additional copies of tariffs shall be supplied by the utility upon the request of the Commission's Executive Secretary.

No consideration will be given to or for the time during which a tariff or revision may be held by an express company for charges or by the post office department because of insufficient postage. A tariff or revision that is received by the Executive

Secretary too late to give the Commission the full thirty (30) days' notice required by law will be returned to sender, and correction of the neglect or omission cannot be made which takes into account any time elapsing between the date upon which it was received and the date of attempted correction. When a tariff or revision is issued ~~as to~~ for which the Commission is not given the statutory notice of thirty (30) days it is as if ~~it~~ the tariff revision had not been issued, and full statutory notice must be given on any reissue thereof. No consideration will be given to telephone, telefax, or telegraphic notices in computing the thirty (30) days' notice required.

11.2. RULE 26. - RESERVED

~~11.2.1. When a new tariff has been so issued and notice thereof given to the Commission and the public in all respects as hereinbefore provided, such tariff will become effective on the date stated therein unless the operation thereof be suspended and the use of the rates and regulations therein stated be deferred by an order of the Commission, pending a hearing concerning the propriety of the proposed rates and regulations, under Section 4, Article 2, Chapter 24 of the Code.~~

~~11.2.2. When the Commission suspends any proposed rates, charges or regulations contained in any tariff, the previous rates, charges or regulations will remain in effect during the period of suspension or until lawfully canceled, reissued or otherwise ordered by the Commission. Whenever an order of suspension is received by a utility against whose tariffs the order of suspension is directed, it shall be the duty of such utility to file immediately a supplement, which shall bear no effective date but shall announce to the public and the Commission that such schedules are suspended until the date stated in the order of suspension and reference in such supplement shall be made to the tariffs where schedules remaining in effect during the period of suspension or until further orders of the Commission will be found. (See Tariff Form No. 7).~~

~~11.2.3. When the order of suspension directs the suspension of a part of a tariff, except as to such part, is allowed to become effective, the supplement announcing the suspension shall also contain the rates, charges and regulations applicable during the period of suspension or shall make specific reference by P.S.C. number or numbers to the tariff or supplement where they will be found. (See Tariff Form No. 7).~~

~~11.2.4. When the Commission suspends schedules in tariffs or supplements, the Commission's Rule No. 14 relative to the number of supplements allowed will be waived.~~

~~11.2.5. If upon final determination the matter suspended is found not unlawful and the Commission directs that the order of suspension be vacated or the case dismissed, the affected utility shall issue a supplement or revised page announcing the vacation of the order of suspension and provide by proper publication for the application of the lawful schedules and otherwise comply with such orders of the Commission as it may direct. (See Tariff Form No. 7).~~

11.3. RULE 27. If notice to the public was provided by newspaper publication, no rate change may become effective until Before any schedule or regulation so filed shall become effective the utility filing the same as aforesaid shall furnishes the Commission with a certificate of publication provided by the newspaper to the effect that notice has been given to the public Tariff Form No. 8 has been published as required by Rule 23 hereof. A failure to furnish said certificate shall be deemed sufficient cause for the suspension of said schedule.

§150-2-12. Filing Tariffs on Less Than Statutory Notice.

12.1. RULE 28. Tariffs and revised sheets stating changes in rates or practices, may be filed on less than thirty (30) days' notice to the Commission and the public, under Section 4a, Article 2, Chapter 24 of the Code, provided good cause is shown therefor. In making application for permission to file tariffs on less than statutory notice the utility shall follow Tariff Form No. 1.

12.2. RULE 29. When permission is granted to file a tariff or revision on less than statutory notice, the words "Effective on less than statutory notice by authority of an order of the Public Service Commission of West Virginia in Case No. _____, dated _____, 19____", shall appear thereon.

~~12.3. RULE 30. For tariffs or revisions issued on less than statutory notice under special permission of the Commission as herein provided, literal compliance with the requirements for the notice prescribed in any permission so granted by the Commission will be exacted in accordance with the practice prescribed by these rules.~~

~~12.4. RULE 30-A. When application is made by common carriers by rail for permission to file revisions to existing tariffs stating increases or decreases in rates and charges on less than statutory notice to meet rail competition, water competitive conditions, or for other reasons such applicant shall, at the time application is made, certify that notice thereof has been given to all competitive shippers and to all~~

~~rail competitive common carriers in the territory affected, and unless such certificate accompanies the application the latter will not be received or considered but will be returned to the applicant.~~

§150-2-13. Accelerated Rate Procedure for Gas, Water, Sewer, and Electric, and Telephone Utilities.

RULE 30. - RESERVED

RULE 30-A. - RESERVED

~~13.1. RULE 30 B. The following accelerated procedure may be used by a natural gas utility for changing rates because of increase or decrease in purchased gas cost and costs of transportation of purchased gas, by a water utility for changing rates because of increase or decrease in purchased water cost and costs of transportation of purchased water, or by an electric utility for changing rates because of increase or decrease in purchased electric costs and costs of transportation of purchased electricity.~~

~~13.1.1. If any natural gas utility is required to pay a higher cost for gas purchased or transported, or both, or if a water utility is required to pay a higher cost of water purchased or transported, or both or if an electric utility is required to pay a higher cost of electricity purchased or transported, or both, as a result of increased rates or charges allowed a supplier or transporter by a regulatory commission having jurisdiction thereof, or as a result of a rate filing pending before such a commission, such utility may file amended tariffs with this commission stating rates and charges designed to produce additional revenues sufficient, but no more than sufficient, to offset such increased cost for gas purchased or transported to a natural gas utility, or to offset such increased cost for water purchased or transported to a water utility, or to offset such increased costs for electric purchased or transported to an electric utility, and request an effective date for such amended tariffs not prior to the date it incurs said higher costs.~~

~~a. At the same time such utility files amended tariffs with this Commission, it shall give notice to its customers in the form prescribed by the Commission (See Tariff Form No. 8 B) by publication by Class II legal advertisement in a newspaper published and of general circulation in each of the counties where a majority of its customers reside, **Provided**, however, that when not more than twenty (20) customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if typewritten or printed notice is~~

~~mailed by the utility to each of its customers so affected.~~

~~b. At any investigation of the justness and reasonableness of the new rates so sought by the utility, the issue shall be limited to:~~

~~A. Whether the increased gas, water or electricity costs and transportation charges are duly authorized and collectible by the supplier or transporter.~~

~~B. Whether the increase in rates filed by the utility are no more than sufficient to offset such increased costs.~~

~~C. The effective date of such increased costs and the nature and permanency thereof.~~

~~D. The possibility of the utility's receiving a refund at the termination of the proceeding in which the increased rates or charges are pending.~~

~~c. A total cost of service study need not be presented by a utility proceeding under this rule, and no evidence will be received or heard pertaining to any element of cost of service, except the increase in purchased gas, water or electricity costs and transportation costs as stated above.~~

~~d. Any utility using the foregoing procedure shall file a petition simultaneously with the tariff filing, invoking the provisions of this rule.~~

~~e. Before placing rates into effect pursuant to this procedure, the utility shall enter into an agreement and undertaking that, if it shall receive a refund of all or part of the higher costs for gas, water or electricity purchased or transported upon which are based its increased rates and charges placed into effect as authorized by this procedure, it will comply with such order as the Commission shall thereafter make in reference to such refund so received.~~

~~13.1.2. When any utility which has increased its rates pursuant to proceedings under this rule receives, as a result of an order by the regulatory body having jurisdiction, a reduction in, or a refund on, the rates and charges of the supplier or transporter whose rates and charges were the basis for the rate increase proceedings under this rule, it shall report promptly to this Commission the new reduced rates and charges so ordered and the annual saving in costs resulting to the utility from such reduction from the date and utility increased its rates under this rule, or the amount of the refund~~

~~and the period to which it relates. Whereupon, this Commission will conduct an investigation, at which the issues and evidence will be limited to:~~

- ~~a. The amount of the reduction.~~
- ~~b. The effective date of the reduction.~~
- ~~c. The manner in which, and the extent to which, the utility shall make refunds to its customers as a result of any refund received by it from its suppliers and transporter.~~
- ~~d. The manner in which, and the extent to which, the utility shall amend or adjust its tariff to give effect to such reduction.~~
- ~~e. No evidence will be received or heard pertaining to any element of the cost of service, except the decrease in purchased gas, water or electricity and transportation cost and the refunds, if any.~~

~~13.1.3. Any utility which invokes the proceedings provided under 13.1.1. hereof shall be deemed to have consented in advance to the proceedings under 13.1.2.~~

~~13.1.4. Nothing in this rule shall be construed to prevent the Commission from investigating, in a separate proceeding, whether a utility should absorb an increase in the rates and charges of a supplier or transporter of gas, water or electricity.~~

13.1. RULE 30-B The following accelerated procedure may be used by a natural gas, water, telephone, or electric utility for changing rates because of changes in the cost of natural gas, water, electricity, or telecommunications services, purchased and/or transported for resale (hereinafter referred to as qualified costs). The following procedure is likewise available to a sewer utility for changing rates because of changes in costs of transportation and/or treatment of sewage (qualified costs).

13.1.1. If any natural gas, water, electric or sewer utility incurs increased qualified costs because of a rate change subject to the ratemaking jurisdiction of this commission or a federal regulatory commission, such utility may file amended tariffs to recover these increased costs. The effective date of any tariff filed may not be prior to the date that the filing utility incurs such increased costs.

13.1.2. The utility invoking this procedure shall give notice to its customers in the form of Tariff Form No. 8-B

by, within five (5) days of filing amended tariffs: (i) publication of Tariff Form No. 8-A by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where its customers reside; (ii) issuing a press release to a newspaper published and of general circulation in each county where its customers reside and where its resale customers provide service, which contains the substance of Tariff Form No. 8-B; (iii) separately mailing Tariff Form No. 8-B to each of its customers, and (iv) separately mailing Tariff Form No. 8-B to each of its resale customers, via certified mail, return receipt requested, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if typewritten or printed notice in the form of Tariff Form No. 8-B is mailed by the utility to each of its customers so affected.

13.1.3. The Commission shall investigate the reasonableness of the requested rate increase. Such investigation will be limited to the increased qualified costs, and the level of rates necessary to recover such increased costs.

13.1.4. Any utility invoking this procedure shall agree that any future reductions in qualified costs shall require a comparable reduction in rates effective with the date of the reduced costs. Any such reduction in qualified costs and/or any refunds received related to such costs shall be promptly reported to the Commission along with a proposed rate reduction and/or schedule of refunds to customers. The Commission shall investigate the reasonableness of the proposed rate reduction and/or schedule of refunds. Such investigation will be limited to the changes in qualified costs, the effective date of those changes, the level of rates necessary to reflect the changes in qualified costs and the amount and schedule for refunds to the utility's customers.

~~13.2. RULE 30 C. Purchased Gas Costs This rule sets forth a procedure for changing rates per Mcf charged to customers by natural gas distribution utilities based exclusively on the cost of purchased gas including gas purchased by a utility and related transportation for delivery to its customers adjusted for net current gas stored, net exchange gas, shrinkage due to processing, excessive unaccounted for gas and over or under cost recoveries. The Public Service Commission of West Virginia may interpret this rule if necessary and may require appropriate action based upon any such interpretation. The Commission reserves the authority under its general power to review any information filed under this rule and to order appropriate changes based on applications before the Commission. If any provision of this rule would result in undue hardship for a~~

utility or its customers, the Commission may modify the application of this rule appropriately.

~~13.2.1. Application~~

~~a. Any change under this rule in the rates charged by a gas utility shall apply for a twelve month period from November 1 through October 31. Each gas utility that requests an adjustment in its rates to reflect purchased gas costs shall submit an application on or before August 1. The application shall include proposed rates that reflect estimated purchased gas costs for the annual period beginning on November 1. The application shall also include a statement of actual purchased gas costs, cost over and under recovery and refund data for the twelve months ending June 30, and such other supporting information as the Commission may require. The utility shall state separately the quantity and cost of each source of gas.~~

~~b. A gas utility that submits application under 13.2.1. of this rule shall continue to submit an application in each subsequent year until the Commission orders otherwise. Each ratemaking division of a utility shall submit a separate application under this rule.~~

~~c. At the same time the Applicant files its application, it shall give notice to its customers in the form prescribed by the Commission (See Tariff Form No. 8-C) by publication by Class II legal advertisement in a newspaper published and of general circulation in each of the counties where a majority of its customers reside, **Provided**, however, that when not more than twenty (20) customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if type written or printed notice is mailed by the utility to each of its customers so affected.~~

~~13.2.2. Optional Semi Annual Application~~

~~a. A gas utility or ratemaking division of a utility with annual intrastate sales of not more than 2,000,000 Mcf for the year ending June 30 may elect to apply for semi-annual adjustments in its rates under this rule. A utility electing to file a semi annual application shall file an application as required under 13.2.1. of this rule with the statement that it will use the semi annual option.~~

~~b. Any change under this rule in the rates charged by a gas utility using the semi annual option shall apply for the period from November 1 through April 30 and May 1 through October 31. On or before February 1, the utility shall file a supplementary application, including a statement of actual~~

~~purchased gas costs, cost over and under recovery, and refund data for the six month period ending December 31 and proposed adjustments to its rates to reflect estimated purchased gas costs for the period May 1 through October 31.~~

~~c. The option to file a semi annual application shall be exercised each year at the time for filing the annual application required under 13.2.1.~~

~~13.2.3. Commission Review The Commission shall review applications submitted under this rule, specify an appropriate method for providing notice, and provide an opportunity for interested parties to submit evidence or objections concerning an application submitted under this rule.~~

~~a. Estimated Purchased Gas Costs The Commission shall determine for the annual or semi annual period for which a rate change is computed under this rule:~~

~~A. The estimated amount of purchased gas costs (Volume of purchased gas times average cost of purchased gas);~~

~~B. The estimated volume of purchased gas;~~

~~C. The estimated volume of sales;~~

~~D. The estimated total gas supply available (Total gas supply includes all purchased gas whether natural synthetic, liquefied natural, propane or other manufactured gas, net storage, net exchange or net borrowed gas, and gas produced by the utility).~~

~~b. Definitions.~~

~~A. "Unaccounted for gas" means the difference between total gas supply, net of measured company use and measured free gas, and total gas sales.~~

~~B. "Percentage of allowable unaccounted for gas" means for each utility or each ratemaking division of a utility the ratio of unaccounted for gas to total gas supply not in excess of the lesser of:~~

~~(a) actual percentage of unaccounted for gas for the twelve month period ending June 30; or~~

~~(b) 8% for utilities or ratemaking divisions of utilities with more than 2,000,000 Mcf annual sales, and for all other utilities;~~

~~For rates taking effect on~~

11/1/79	18%
11/1/80	14%
11/1/81 and each year thereafter	10%

~~c. Reduction For Estimated Excess Unaccounted For Gas. The Commission shall reduce the amount of purchased gas costs by the cost of excess unaccounted for gas. The cost of excess unaccounted for gas shall be computed as follows:~~

~~A. Subtract the estimated volume of sales from estimated total supply available, net of measured company use and free gas, to obtain the total volume of estimated unaccounted for gas;~~

~~B. Divide the estimated volume of unaccounted for gas by the total supply available, net of measured company use and free gas, to obtain the percentage of unaccounted for gas;~~

~~C. Subtract the allowable percentage of unaccounted for gas from the estimated percentage of unaccounted for gas obtained in 13.2.3.c.B. to obtain the percentage of excess unaccounted for gas (if the estimated percentage of unaccounted for gas is equal to or less than the percentage of allowable unaccounted for gas, no adjustment in the amount of purchased gas costs is made under this division);~~

~~D. Multiply the percentage of excess unaccounted for gas obtained in 13.2.3.c.C. by the amount of purchased gas costs in 13.2.3.a.A. to obtain the amount of excess unaccounted for gas costs by which such purchased gas costs must be reduced.~~

~~E. The difference between purchased gas costs and the amount of excess unaccounted for gas costs equals the amount of allowable purchased gas costs.~~

~~13.2.4. Over or Under Recovery of Purchased Gas Costs.~~

~~The amount of allowable purchased gas costs determined in 13.2.3. shall be increased or decreased by the amount of over or under recovery of purchased gas costs in the preceding period. Over or under recovery of purchased gas costs shall be computed as follows:~~

~~a. Actual Gas Cost. Within 60 days after the end of each calendar month, each gas utility whose rates are~~

adjusted under this rule shall report the following information for that month:

~~_____ A. Actual quantity and cost of purchased gas received from suppliers;~~

~~_____ B. Actual quantity and cost of all gas transferred to storage;~~

~~_____ C. Actual quantity and cost of all gas withdrawn from storage;~~

~~_____ D. Actual net settlement cost of exchange gas;~~

~~_____ E. Actual cost of gas shrinkage (product of shrinkage volume multiplied by average unit cost of purchased gas processed);~~

~~_____ F. Total gas sold in Mcf.~~

~~_____ G. Add or subtract the cost amounts stated in A. through E. to obtain the net cost of gas. Divide the net cost of gas for the month by the total Mcf sold during that month to obtain the actual cost of gas per billing unit (Mcf).~~

~~_____ b. Gross Over or Under Recovery of Purchased Gas Costs. Within 60 days after the end of each calendar month, each gas utility whose rates are adjusted under this rule shall report its over or under recovery of purchased gas costs to the Commission. Over or under recovery of purchased gas costs shall be computed as follows:~~

~~_____ A. Subtract the actual cost of gas per billing unit, as determined under 13.2.4.a. of this rule, during the month from the estimated cost per Mcf embedded in the rates authorized to be charged during that month under this rule;~~

~~_____ B. Multiply the difference obtained in A. by the total sales in Mcf to which the rates authorized under this rule were applied in that month.~~

~~_____ C. The over or under recovery amounts so obtained for each month shall be accumulated for the twelve months ending June 30 or the six months ending June 30 and December 31 as appropriate to obtain an annual or semi annual total over or under recovery of purchased gas cost.~~

~~_____ c. Net Over Or Under Recovery Of Purchased Gas Costs. The cumulative over or under recovery obtained in~~

~~13.2.4.b.C. shall be reduced by an amount computed as follows:~~

~~A. Divide the actual cost of purchased gas during the period by the total Mcf purchased during that period to obtain the average cost per Mcf of purchased gas;~~

~~B. Multiply the average cost obtained in A. by the total Mcf of unaccounted for gas in excess of the allowable percentage of unaccounted for gas for the period to obtain the total cost of excess unaccounted for gas;~~

~~C. Divide the volume of purchased gas by the total gas supply volume to obtain the percentage of purchased gas to total supply for the period.~~

~~D. Multiply the amount obtained in B. by the percentage obtained in C. to obtain the cost of excess unaccounted for gas attributable to purchased gas.~~

~~E. Subtract the amount obtained in D. from the gross over or under recovery for the period obtained in 13.2.4.b.C. to obtain the net amount of cost over or under recovery in the preceding period to be recovered in the current period.~~

~~13.2.5. Purchased Gas Rate~~

~~The Commission shall divide the estimated cost of purchased gas as adjusted for excess unaccounted for gas and over or under recovery of costs, as provided in 13.2.3. and 13.2.4., by the estimated total sales (Mcf) for the annual or semi-annual period for which a rate change is computed. The quotient so obtained shall be multiplied by $(1:(1-\text{Tax}))$, where "Tax" equals the West Virginia B & O Tax rate effective on November 1 of the current period. The product so obtained shall equal the rate per Mcf to be rolled into the base rates of the utility for the current period.~~

~~Purchased gas charges shall not be included in service charges or rates for zero usage.~~

~~13.2.6. Refunds~~

~~When any utility which has received an increase in its rates under this rule receives a refund of the charges of a supplier whose charges were the basis for the increased rates under this rule, the utility shall provide a credit on each customer's bill within 120 days after receipt of the refund. The credit shall return to the utility's customers the full amount of the supplier's refund including any interest received. The~~

~~amount of credit for each customer shall be based upon that customer's consumption during the period for which the refund was awarded. Utilities shall report monthly by docket numbers the refunds received, refunds made, and current balances.~~

13.2 Rule 30-C This rule sets forth a procedure for changing rates charged to customers by a natural gas utility based exclusively on the commodity cost of gas purchased for its customers (net of storage and exchange gas transactions), related variable transportation and any gross receipts tax imposed on rates established hereunder (hereinafter referred to as qualified purchased gas costs). Fixed costs which do not vary directly by volumes of gas received shall not be considered as part of the qualified purchased gas costs. Costs in this excluded category include, but may not be limited to, pipeline demand charges, producer demand charges and fixed storage charges.

13.2.1 Rates established pursuant to this rule shall apply for a twenty-four (24) month period from October 1 through September 30 (projected application period). After rates are established hereunder, the utility shall defer on its books the difference (positive or negative) between monthly qualified purchased gas costs actually experienced and amounts billed to customers for recovery of qualified purchased gas costs.

(a) Applications to adjust rates under this rule shall be filed on or before June 1. Applications must include proposed rates that reflect estimated qualified purchased gas costs adjusted for cumulative prior period deferrals and refunds. Each application must contain detailed supporting information supporting the expected volumes and costs of qualified purchased gas costs from each supplier for each month of the projected application period.

(b) The Commission shall designate by order the initial bi-annual filing year for each utility. Unless a waiver or modification is granted by the Commission, each natural gas utility proceeding under this rule must continue to file applications every twenty-four months.

13.2.2 Each applicant must give notice to its customers, in the form of Tariff Form No. 8-C, by, within 5 days of filing its application: (i) publication of Tariff Form No. 8-C by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where its customers reside; (ii) issuing a press release to a newspaper published and of general circulation in each county where its customers reside and where its resale customers provide service, which contains the substance of Tariff Form No. 8-C; (iii) separately mailing Tariff Form No. 8-C to each of its

customers, and (iv) separately mailing Tariff Form No. 8-C to each of its resale customers, via certified mail, return receipt requested, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if typewritten or printed notice in the form of Tariff Form No. 8-C is mailed by the utility to each of its customers so affected.

13.2.3 The Commission shall review each application filed and, after opportunity for comments from staff and interested parties and hearings if necessary, the Commission shall establish a rate to provide for recovery of projected qualified purchased gas costs and recovery or refund of deferred qualified purchased gas costs and supplier refunds. In determining this rate unaccounted-for gas shall not exceed eight percent (8%) of total gas available. This limit shall apply to both projected costs and actual costs subject to deferral. Unaccounted-for gas shall be defined as the difference between total gas available for sale (purchases plus or minus storage and exchange gas) plus transportation volumes received on one hand, and total gas sold plus measured company use and free gas plus transportation volumes delivered on the other.

For example, if a utility had purchases of 100,000 mcf, storage injections of 20,000 mcf, storage withdrawals of 10,000 mcf, exchange gas received of 7,000 mcf, exchange gas delivered of 2,000 mcf and transportation volumes received of 55,000 mcf, its total gas available for delivery would be $(100,000 - 20,000 + 10,000 + 7,000 - 2,000 + 55,000)$ or 150,000 mcf. If for the same period the utility had sales of 90,000 mcf, measured company use and/or free gas delivered of 1,000 mcf and transportation volumes delivered of 50,000 mcf, its total accounted-for gas would be $(90,000 + 1,000 + 50,000)$ or 141,000 mcf. Unaccounted-for gas would be 9,000 mcf or 6% $(9,000/150,000)$.

13.2.4 Each utility proceeding under this rule shall file a monthly report showing the detail of qualified purchased gas costs (both volumes and costs) including a detail of storage and exchange gas activity. This report shall also provide a detail of amounts billed to customers for recovery of qualified purchased gas costs and both monthly and accumulated deferrals of purchased gas costs or revenues.

13.2.5 Any refunds from suppliers shall be credited to a separate deferred cost account and shall accrue interest at a rate of 8% per year. Any balance in this account shall be included in the determination of rates in each proceeding under this rule unless an alternative refund or credit treatment is ordered by the Commission. Refunds received shall be reported

monthly in the report required by 13.2.4 of this rule.

13.3. RULE 30-D. FERC Approved Wholesale Power Increases -- This rule sets forth a procedure for changing the rates per kilowatt hour (Kwh) charged to retail customers by non-generating electric utilities based exclusively on fuel cost allowances for suppliers of wholesale power approved by the Federal Energy Regulatory Commission. The Public Service Commission of West Virginia may interpret this rule if necessary and may require appropriate action based upon such interpretations. The Commission reserves the authority under its general power to review any information filed under this rule and to order appropriate changes based upon applications before the Commission.

13.3.1. Definitions

a. "FERC" means the Federal Energy Regulatory Commission.

b. "Non-generating electric utility" means an electric utility subject to the jurisdiction of this Commission whose sole source of electric power is the purchase of power from one or more wholesale suppliers.

c. "Adjustment period" means the six consecutive calendar months during which a non-generating electric utility must charge the adjusted rate determined under this rule.

d. "Wholesale rate" means the rate per kilowatt hour charged by a wholesale supplier of electric power to a non-generating electric utility as approved by FERC.

e. "Fuel cost" means that portion of a supplier's wholesale rate specifically attributed by FERC to changes in the supplier's cost of fuel under the provisions of the federal fuel adjustment clause.

13.3.2. Application

A non-generating electric utility which has not already filed an initial application under this rule may apply to the Commission for permission to change its rate per kilowatt hour based upon changes in the fuel portion of the wholesale rate charged by a supplier of power. The application shall be filed no later than forty-five days prior to the first day of the adjustment period. The application shall state the actual fuel cost rate charged to the utility by each supplier of power in each of the six months preceding the month in which the application is filed, the actual volume of power purchased from

each supplier and the amount of power sold during such months, and such other information as the Commission may require.

13.3.3. Continuing Application

If the Commission approves an initial application filed under this rule, the non-generating electric utility that filed the application shall file a similar application not later than forty-five days preceding the first day of the next succeeding adjustment period and each succeeding adjustment period. A utility may cease filing applications for succeeding adjustment periods only with the prior approval of the Commission.

13.3.4. Hearing Notice and Authorized Tariff Changes

Prior to the first day of the adjustment period, the Commission shall require notice ~~and provide a hearing on of~~ the application filed under this Rule. ~~After the hearing,~~ ^tThe Commission may authorize a change in the utility's tariff necessary to reflect fuel cost related changes in the wholesale rate paid by the utility for purchased power and shall reflect any cumulative under recovery or over recovery of fuel expense experienced by the utility in past periods under this rule, taking into consideration taxes and line losses as appropriate. Such authorization shall apply to rates charged by the utility during the adjustment period.

13.3.5. Exclusive Remedy

A non-generating electric utility shall use the procedure provided in this rule rather than the procedure provided in Rule 30-B of the Commission to obtain interim changes in its tariff reflecting fuel cost related portions of the wholesale rate paid by the utility for purchased power.

13.4. Rule 30-E. The following accelerated procedure may be used by motor vehicle common carriers of solid waste applying for a rate surcharge because of an increase or decrease in the disposal rates, commonly known as tip fees, charged by landfills.

13.4.1. If any motor carrier of solid waste is required to pay higher tip fees as a result of increased landfill costs, or as a result of a rate filing pending before this Commission, or of any increases imposed by landfills, such motor carrier may file an application in the form of M.C. Tariff Form No. 2, and amended tariffs with this Commission stating rates and charges designed to produce additional revenues sufficient, but no more than sufficient to offset such increased costs for tip fees and request an effective date for such amended rates not

prior to the date it incurs said higher costs.

13.4.2. The Commission may investigate the reasonableness of the new rates so sought by the motor carrier to determine:

a. Whether the increase in tip fees is duly authorized and collectible by the landfill; ~~or whether such increase in tip fees has in fact been imposed, if such increase is to occur prior to July 1, 1989;~~

b. Whether the increase in rates filed by the motor carrier are no more than sufficient to offset such increased costs;

c. The effective date of such costs and the permanency thereof; and

d. The possibility of the motor carrier receiving a refund at the termination of the proceeding in which the increased tip fees are pending.

13.4.3. Any motor carrier using the foregoing procedure shall file a petition simultaneously with the tariff filing, invoking the provisions of this rule.

13.4.4. The motor carrier shall file evidence of past solid waste disposal tip fees in the form of copies of bills rendered by the solid waste disposal facility. The minimum data requirement in support of this filing shall be copies of the most recent six (6) months' disposal bills.

13.4.5. Before placing rates into effect pursuant to this procedure, the motor carrier shall enter into an agreement ~~and undertaking~~ that, if it shall receive a refund or reduction of all or part of the higher tip fees upon which ~~are based~~ its higher rates and charges are based, placed into effect as authorized by this procedure, it will comply with such order as the commission shall thereafter make in reference to such refund or tip fee reduction so received.

13.4.6. When any motor carrier which has increased its rates pursuant to proceedings under this rule receives a reduction, or a refund, on the tip fees of any landfill whose rates and charges were the basis for the rate increase proceedings under this rule, it shall report promptly to this Commission the new reduced rates and charges so ordered and the annual savings in costs resulting to the motor carrier from such reduction from the date said landfill increased its rates under this rule, or the amount of refund and the period to which it

relates. Whereupon, this Commission may conduct an investigation to determine:

- a. The amount of the reduction;
- b. The effective date of the reduction;
- c. The manner in which, and the extent to which, the motor carrier shall make refunds to its customers as a result of any refund or reduction received from a landfill to which it transports solid waste; and
- d. The manner in which, and the extent to which, the motor carrier shall amend or adjust its rates to give effect to such reduction.

13.4.7. Any motor carrier which invokes the proceedings provided under 13.4.1., hereof shall be deemed to have consented in advance to the proceedings under ~~Section b.~~ Rule 13.4.6.

13.4.8. Nothing in this rule shall be construed to prevent the Commission from investigating, in a separate proceeding, whether a motor carrier should absorb all or part of an increase in tip fees from a landfill.

13.5. Rule 30-F. The following accelerated procedure may be used by a qualified water utility for changing rates to recover operating costs necessary to comply with 42 U.S.C. §§300f, 300g, 300g-1 to g-6, 300h, 300h-1 to h-7, 300i, 300i-1, 300j and 300j-1 to j-9 (hereinafter the Safe Drinking Water Act or Act) or by a qualified sewer utility for changing rates to recover operating costs necessary to comply with West Virginia Code §22-15-1, et seq. and regulations promulgated under West Virginia Code §22-15-20(b), the Sludge Management Regulations, and subsequent amendments thereto.

13.5.1. For purposes of this rule, a qualified water or sewer utility shall be defined as a water or sewer utility which is subject to the rate setting requirements of West Virginia Code §24-2-4a and which is either a Public Service District, ~~is or~~ qualified as a small utility pursuant to tariff rule 19-A or serves 3300 or fewer people.

13.5.2. If a qualified water or sewer utility incurs increased operating costs which are directly related to compliance with provisions of the Safe Drinking Water Act or the Sludge Management Regulations and the current rates of the utility are insufficient to cover such costs, the utility may petition for Commission approval of rates and charges designed to

produce additional revenues to offset such increased operating costs. The utility shall be required to attest at the time of petitioning that its current rates are insufficient to cover such costs.

13.5.3. The Commission may investigate the justness and reasonableness of the new rates so sought by the utility and the issues in such investigation shall be limited to:

a. Whether the increase in operating costs is required due to provisions of the Safe Drinking Water Act or the Sludge Management Regulations;

b. Whether the current rates of the utility are insufficient to cover such increased operating costs.

c. Whether the increase in rates filed by the utility is no more than sufficient to offset such increased costs;

d. The effective date of such increased costs and the nature and permanency thereof; and

e. The possibility that the costs underlying the rate increase may decrease in the future, to the point that the utility should file, or be required to file, a subsequent decrease in rates.

13.5.4. The filing requirements of tariff rule 42 are waived for a rate filing under this rule, and the utility will not be required to provide information in its initial filing pertaining to any element of cost of service except the change in operating costs related to the Safe Drinking Water Act or Sludge Management Regulations. Any party to a proceeding implemented pursuant to this rule, other than the utility, may present evidence pertaining to any element of the utility's cost of service not related to the Safe Drinking Water Act, or Sludge Management Regulations to demonstrate that the utility's current rates are sufficient to cover operating costs related to the Safe Drinking Water Act or Sludge Management Regulations. Nothing herein shall be construed as shifting the burden of proof as set forth in West Virginia Code §24-2-4b. If the utility has received a Safe Drinking Water Act facilities sanitary survey or engineering report from the Department of Health, the report must be filed with the utility's petition under this rule. Further, any utility petitioning the Commission pursuant to this rule must have on file with the Commission a properly completed current annual report.

13.5.5. This rule is not intended to provide

utilities the opportunity to increase rates due to increased operating costs that are not directly related to the Safe Drinking Water Act or Sludge Management Regulations. Furthermore, this rule is not intended to provide direct funding or to cover increased debt service for major capital improvements which are necessary to satisfy requirements of the Safe Drinking Water Act or Sludge Management Regulations and which require the Commission's approval of a certificate of convenience and necessity pursuant to West Virginia Code §24-2-11.

13.5.6. Any utility which has implemented increased rates pursuant to this rule shall fund a separate bank account which shall be used solely to pay for those increased operating costs which have been approved by the Commission in a final order issued pursuant to this rule. The utility shall maintain sufficient records to readily disclose, on a monthly basis, the amounts collected and deposited into said account and the withdrawals from said account. These records shall also readily disclose the purpose and ultimate disposition of withdrawn funds and shall be subject to review by Commission Staff. Any excess accumulated in said account shall not be used for purposes other than those specifically approved by the Commission.

13.5.7. Within the disposition of a rate case affecting any utility which has received a rate increase pursuant to this rule, the Commission, in its discretion, may release the utility from the obligation to fund the separate account as required by the preceding paragraph.

13.5.8. When any utility which has increased its rates pursuant to proceedings under this rule experiences a decrease in the costs which were the basis for the increase or has, in any year, collected revenues pursuant to this rule in excess of related expenditures for that year, said utility shall report promptly to the Commission the amount of the reduced costs and/or excess collections. Whereupon, this Commission will conduct an investigation and issue such further rate and/or refund order as is determined to be appropriate. Unless otherwise ordered by the Commission, the issues and evidence for such investigation will be limited to:

a. The amount of the cost reduction and/or excess collection;

b. The effective date of the cost reduction;

c. The extent to which the utility shall amend or adjust its tariff to give effect to cost reductions and/or past or continuing excess collections; and

d. The extent to which, or if, the utility shall make refunds of past excess collections.

13.5.9. Any utility which invokes the proceedings under 13.5.2. hereof shall be deemed to have consented in advance to the proceedings and requirements of 13.5.6. and 13.5.8.

13.6. RULE 30-G. Accelerated Rate Filing Procedures for Interexchange Services -- This rule sets forth a procedure for telecommunication carriers seeking to implement new interexchange rates, new interexchange charges, new interexchange service offerings or interexchange service changes.

13.6.1. A telecommunications carrier seeking to implement a new interexchange rate, new interexchange charge, interexchange change of service offering and/or new service interexchange offering shall file a proper tariff with proper tariff notations reflecting such changes.

13.6.2. A telecommunication carrier seeking any of the changes delineated in 13.6.1. above, must provide a notice period of not less than fourteen (14) business days by billing inserts to customers or by Class 1 legal advertisement in the carrier's affected service area.

13.6.3. Absent public protest or protest by the Consumer Advocate Division, correctly filed, legally sufficient and properly noticed tariff changes shall not be docketed by the Executive Secretary's office unless Commission Staff finds that any proposed tariff change violates any of the following conditions:

a. Rates shall not be geographically deaveraged;

b. Operator surcharges shall not exceed those of interexchange carriers having at least \$1 million in annual gross revenues.

c. Surcharges shall not be permitted for carrier access by means of access code dialing.

d. All rules on terminations and liabilities shall be followed; or

e. Any other reason Staff finds sufficient other reason to request that the filing be docketed.

13.6.4. When a filing seeking any of the changes delineated in 13.6.1., above, is docketed, the docketing order

shall suspend the filing for not longer than allowed by statute.

13.6.5. Promotions of less than 91 days duration which affect interexchange services need not be tariffed.

13.6.6. Filings made pursuant to this section shall be accompanied by the following:

a. A cover letter giving a narrative description of the proposed tariff changes(s);

b. A description of the notice given to the public. If a bill insert is used, it shall be included.

§150-2-14. Change of Ownership - Adoption Notice.

14.1. RULE 31. In case of change of ownership or control of a utility, or when a utility or a part of its business is transferred from the operating control of one company to that of another, or when its name is changed, the company which will thereafter operate the utility business must use the rates, classifications and ~~regulations~~ rules of the former operating company, (unless authorized to change by the Commission) and shall issue, file and post an adoption notice, in the form of M.C. Tariff Form No. 12, on a form furnished by the Commission, adopting, ratifying and making its own, all rates, rules, and classifications ~~and regulations~~ of the former operating utility, on file with the Commission and effective at the time of such change of ownership or control. Adoption notices may be filed and made effective without previous notice.

14.2. RULE 32. Adoption notices must likewise be filed by receivers and trustees assuming possession and operation of utilities.

14.3. RULE 33. All adoption notices shall be filed in consecutive numerical order, beginning with ~~P.S.C. W.VA.~~ Adoption Notice No. 1, and subsequent adoption notices filed by any public utility taking over another utility shall bear No. 2, etc.

14.4. RULE 34. Within ~~ten~~ fifteen days after the filing of an adoption notice as aforesaid by a public utility, said utility shall issue and file in its own name the tariff of the predecessor utility then in effect and adopted by it, or such other tariff as it proposes to put into effect in lieu thereof, as prescribed in Rules 1 through 13 hereof with proper identifying designation. (Example: P.S.C. W.Va. No. 1 cancels P.S.C. W.Va. Adoption Notice No. 1).

14.5. RULE 35. (RESERVED)

14.6. RULE 36. When a tariff or revision is issued by a utility in compliance with Rule 34 which states the rates, and rules ~~and regulations~~ of the predecessor utility without change in any of the provisions thereof, the same may be filed without notice, but when such tariff or revision states any change in the effect of the rates, and rules ~~and regulations~~ of the predecessor utility, such tariff or revision shall be subject in all respects as to filing and notice as required by these rules.

§150-2-15. Posting Tariffs, Etc.

15.1. RULE 37. Every utility shall provide a suitable table or desk in its principal office or offices located in the state ~~(in its office where bills are paid)~~ which shall make available to the public at all times the following:

15.1.1. A copy of all effective tariffs and supplements with the Commission's filing date stamped thereon, setting out its rates, fares, classifications, charges, rules ~~and regulations~~, together with forms of contracts and applications applicable to the territory served from that office or place of business.

15.1.2. A copy of Chapter 24, Code of West Virginia.

15.1.3. A copy of the rules ~~and regulations~~ for the government of such utility, the Rules of Practice and Procedure and the Rules for the Construction and Filing of Tariffs adopted by the Public Service Commission.

15.1.4. A suitable placard, in large type, giving information to the public that said tariffs, rules ~~and regulations~~ and a copy of the law are kept there for public inspection.

15.2. RULE 38. In addition to the foregoing requirements, operators of ferries shall keep posted, in a conspicuous place at each landing, a complete copy of all effective tariffs.

§150-2-16. Filing Special Contracts.

16.1. RULE 39. Every utility must file with the Executive Secretary ~~eight (8) true an original and twelve (12)~~ copies of all special contracts entered into governing the sale by it of electric, water, sewer, gas, telephone, telegraph or other public utility service. The provisions of the ~~regulations~~ rules herein set out for tariffs containing rates, rules ~~and~~

regulations, etc., shall apply to the rates and schedules set out in said contracts, so far as they are practicable.

§150-2-17. Withdrawing Tariffs, ~~Etc.~~

17.1. RULE 40. Every utility desiring to withdraw or cancel any tariff, rates, schedule, etc., under which no customer is receiving service, may do so by making informal application to the Commission setting forth its reasons for withdrawing or canceling said tariff, rate or schedule, and the Commission may refuse or grant said request.

§150-2-18. Report of Tariff Changes.

18.1. RULE 41. All public utilities, except railroads other than street railroads, filing tariffs or revisions to existing tariffs changing any rate, charge, or rule or regulation shall, at the time said tariff or revisions to an existing tariffs is submitted for filing, file with the Executive Secretary of the Commission a statement, in writing, showing the name and address of the utility, the tariff or revision sheet issued, change, reason for change, approximate annual reduction or increase in revenue, the points and number of customers effected by said tariff change, and the manner in which they are thereby affected, in the form of which statement shall follow Tariff Form No. 2., which form will be forwarded to any public utility for its use upon request.

§150-2-19. Information to be Submitted with Filing of Tariff or Application to Initiate or Change Rates.

19.1. RULE 42. The information required by this rule represents the MINIMUM data that must accompany all tariff filings, applications for authority to change rates and charges or applications for approval of initial rates. If a utility fails to comply with this rule the tariff filing or application shall not be ~~received or~~ considered by the Commission but shall be returned to the utility.

Each utility, at the time it files a tariff or application for initial rates or stating changes in rates or an application for authority to change rates and charges for furnishing service, or an application for approval of initial rates and charges, shall present the proposed tariff, schedules and exhibits upon which it intends to rely in support of its application or filing. Such tariff schedules and exhibits shall include, but not necessarily be limited to, the minimum requirements outlined in Statements A to G, inclusive. In addition, each utility shall be prepared to provide written direct testimony in support of its filing at the time of filing. The Commission may direct the

filing of such testimony at any time after the filing of a tariff, application for authority to change rates and charges, or application for approval of initial rates.

Deletion of any required schedule as outlined in this rule shall cause the tariff filing or application to be returned as unacceptable.

~~Provided, this rule may be waived for good cause upon request for changes in wording which merely clarify existing tariff provisions, or which offer new optional services which have no adverse impact on customers who do not choose to use the new service. Requests for such waiver shall be accompanied by explanatory information including the reasons for the proposed clarification or new offering; the class or classes of customers affected; the extent to which such customers will be affected; the net financial effect of the proposed clarification or new offering; and verification of such information by an appropriate company official.~~

Provided further, this rule may be waived for good cause where the proposed tariff provision reflects a ~~de minimis~~ change in practices, a rate reduction, or removal of an obsolete rate or provision. Requests for waiver for good cause in these categories shall be accompanied by explanatory information including the reasons for the proposed change; the class or classes of customers affected; the net financial effect of the proposed change; and a verification of such information by an appropriate company official.

Provided further, the provisions of Rule 42 shall not apply to filings to institute bad check charges, delayed payment penalties, or disconnect and reconnect charges.

19.2. TEST PERIOD: Actual audited or finally closed experience for the most recent fiscal year ~~(the 12 month period used by the utility for accounting and tax purposes)~~ ending on a calendar quarter available shall be used in preparing Statements A to G, inclusive. All adjustments for known and measurable changes in revenues and costs shall be clearly and fully explained. Grouping of two or more adjustments into a single net adjustment will not be permitted. If the utility has been in operation less than twelve (12) months, estimates covering the period in which actual experience was not available, may be used in preparing the statements. The bases, procedures and data used to prepare such estimates shall be submitted in such detail as to permit ready analysis of the estimates.

Filings shall be in such form and content so as to provide the Commission sufficient information with which to evaluate the

request of the applicant. Information shown in the financial statements (prior to adjustments) shall originate from the applicant's general records (general ledger and/or subledgers).

The information required by this Rule shall be furnished as a minimum requirement. Other information shall be provided as deemed appropriate by the applicant or as requested by the Commission.

An original and Eight twelve (12) copies of the filing shall be submitted to the Commission. Additional copies shall be supplied to the Commission upon the request of the Commission's Executive Secretary.

An Investor owned utility shall include a copy of its most recent annual report to stockholders with its filing. The most recent annual report to stockholders of its parent company shall also be filed. ~~These reports should coincide with the test year used for the rate filing.~~

~~All adjustments to test year data must be based on known and measurable changes. All adjustments must be clearly and fully explained in detail. Grouping of two or more adjustments into a single net adjustment will not be permitted.~~

The format for financial statements and supporting schedules shown in this rule must be followed.

The prescribed forms of statements and supporting schedules for utilities whose operations do not require apportionment of cost of service between jurisdictions are contained in form number ~~P.S.C. W.Va.~~ Tariff Form No. 42.

The prescribed forms for multi-jurisdictional utilities are contained in form number ~~P.S.C. W.VA.~~ Tariff Form No. 42-M.

~~If, because of unusual circumstances, a departure from the prescribed format is deemed necessary, such departure must have prior approval of the Commission.~~

19.3. STATEMENT A - STATEMENT OF INCOME

This statement develops the net income (loss) for the test year upon which the need for rate relief is to be measured. Statement A is a summary statement and must be supported by detailed schedules as provided herein.

Per books data shown on this statement as well as on supporting schedules must agree with the company's books of account.

Accounting adjustments should be used to correct accounting errors.

Going-level adjustments should be used to annualize the effect of significant changes that occurred during the test year but which were not reflected for the full twelve month period, and to reflect the effect of known and measurable changes in revenue and expense levels following the end of the test year. Consideration of items treated differently for ratemaking purposes than for bookkeeping purposes should also be reflected as going-level adjustments.

Pro forma adjustments should be used only to reflect the effect of the proposed rates on revenues and any related expense changes.

19.3.1. STATEMENT A - SCHEDULE 1

This schedule details operating revenues shown on Statement A. Revenues must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

19.3.2. STATEMENT A - SCHEDULE 2

This schedule details operating expenses shown on Statement A. Expenses must be shown by account number and classifications set out in the applicable uniform system of accounts prescribed by the Commission.

19.3.3. STATEMENT A - SCHEDULE 3

This schedule will show depreciation expense as reflected on the utility's books for the test period and any accounting or going-level adjustments that are appropriate. The going-level depreciation expense must be supported by a detailed calculation showing average test year plant balances, annual depreciation rates approved by this Commission and the annual depreciation resulting from such plant balances and depreciation rates.

Changes in depreciation rates that have been previously approved by the Commission but that were not fully reflected in test year depreciation would result in proper going-level adjustments; however, filings under this rule should not reflect changes in depreciation rates not submitted for the Commission's approval in a separate filing.

19.3.4. STATEMENT A - SCHEDULE 4

This schedule must detail by type and state all taxes other

than Federal Income Taxes. Federal taxes, other than income, must also be shown on this schedule.

19.3.5. STATEMENT A - SCHEDULE 5

This schedule will contain the detail of the calculation of federal income tax for the test year as well as at adjusted levels. For corporations the per books tax calculation should agree with the form 1120 filed for the test year. If there is any difference between the current provision for federal income tax as calculated on this schedule and the income tax recorded on the books for the test year such difference must be fully explained in an attachment to this schedule.

Any utility which participates in a consolidated federal income tax return must disclose such participation on this schedule. Savings arising from the filing of a consolidated tax return shall, for purposes of rate consideration before this Commission, be stated as a percentage of tax on a separate return basis.

If (because of "normalization" of timing differences between book and tax deductions, deferral of tax credits or any other reason) the provision for federal income tax calculated at going-level and/or proforma is different than a "flow through" calculation the reasons for the effect of the difference must be fully disclosed and clearly explained on this schedule.

Supplemental sheets to this schedule must be filed containing pertinent data from consolidated federal income tax returns for the five most recent tax years available. Information required on such supplemental sheets must include the following:

a. A listing showing the name of companies participating in each consolidated return and the contribution of each company to the consolidated taxable income or (loss).

b. Operating loss carry forwards (or carry backs) included in each company's consolidated basis taxable income.

c. Capital gains and/or (losses) included in each company's consolidated basis taxable income.

d. Total federal income tax for the consolidation.

e. Tax on capital gains and/or (losses) included in total consolidated tax. This data should be detailed for each

company.

f. Difference between depreciation expenses included for tax purposes and book straight line depreciation.

g. Taxable income on a separate return basis for each company and a reconciliation of the differences between taxable income on a separate return and consolidated return basis.

19.3.6. STATEMENT A - SCHEDULE 6

This schedule must detail other income shown on Statement A. Other income must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

19.3.7. STATEMENT A - SCHEDULE 7

This schedule must detail other income deductions shown on Statement A. Other income deductions must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

19.4. STATEMENT B - AVERAGE RATE BASE

This statement is a summary of the rate base components detailed in supporting schedules to Statement B. The average balance for each rate base component shall be determined by totaling the balance at the beginning of the test year and the balance at the end of each month of the test year and dividing such total by thirteen. An average rate base must be developed and filed as a part of the financial data required by this rule. Departure from the development of an average rate base or inclusion of items not specifically shown herein shall be unacceptable; however, such departures may be shown in supplemental exhibits which must be filed in a separate addendum to the financial data prescribed herein. Any such exhibits should include a complete description of the proposed departure from prescribed rate base development and a clear explanation of the underlying reasons indicating justification for such departure.

19.4.1. STATEMENT B - SCHEDULE 1

This schedule provides a detail of Utility Plant in Service by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include

a reference to the explanation of adjustments on Statement G.

19.4.2. STATEMENT B - SCHEDULE 2

This schedule provides a detail of plant held for future use by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.3. STATEMENT B - SCHEDULE 3

This schedule provides a detail of Unclassified Plant. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.4. STATEMENT B - SCHEDULE 4

This schedule provides a detail of Construction Work in Progress -- Completed by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.5. STATEMENT B - SCHEDULE 5

This schedule provides a detail of Materials and Supplies by account number and classifications prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.6. STATEMENT B - SCHEDULE 6

This schedule provides a detail of Prepayments by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G. Prepayments will not be allowed unless a working cash allowance calculation demonstrates that prepayments are not offset by negative working cash.

19.4.7. STATEMENT B - SCHEDULE 7

This schedule ~~must provide a~~ provides detail of the calculations of a working cash allowance to be included in the average rate base. Any request for inclusion of working cash in rate base must be fully explained and supported. ~~An allowance for working cash will generally be allowed to equal 45/365 times (12.33%) annual operation and maintenance expenses, excluding the cost of commodities purchased for resale (gas, electricity or water). While this rule will generally apply, certain exceptions may be applicable, including the following:~~

~~a. Telephone companies will be allowed a working cash allowance equal to 15/365 times (4.11%) annual operation and maintenance expenses.~~

~~b. Companies that bill less frequently than monthly may, with prior approval of the Commission, use a formula for working cash that is different than that explained above.~~

~~c. Fuel costs of electric utilities should be deducted from operation and maintenance expenses before the working cash calculation. However, working cash will be allowed for fuel expense at a rate equal to 45 minus the average lag (in days) between the date fuel is received and the date it is paid for divided by 365.~~

19.4.8. STATEMENT B - SCHEDULE 8

This schedule provides a detail of Accumulated Depreciation, Depletion and Amortization by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting and/or going-level adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.9. STATEMENT B - SCHEDULE 9

This schedule provides a detail of Retirement-Work-in-Progress. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.10. STATEMENT B - SCHEDULE 10

This schedule provides a detail of Contributions-in-Aid-of-Construction. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.11. STATEMENT B - SCHEDULE 11

This schedule provides a detail of Customers' Advances for Construction. Accounting adjustments should be individually listed (as indicated in prescribed form) in column 6. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.5. STATEMENT C - DETAIL OF EQUITY AND/OR DEBT CAPITAL

The information required by this Statement shall vary depending on the ownership of the filing utility.

19.5.1. The following information must be submitted by all publicly-owned utilities. This statement must detail all long term debt outstanding as of the end of the test year. In addition, if the rate relief requested in the filing for which this statement is supplied is wholly or partially based on expected future debt offerings, that fact must be noted on this statement and estimated (actual, if available) data pertaining to the proposed debt issue or issues must be included on this statement.

19.5.2. For each outstanding or proposed debt offering (as described above) the following data must be supplied.

- a. Title of issue or brief description of purpose.
- b. Date of issuance and date or dates of maturity.
- c. Coupon interest rate.
- d. Net amount realized from issue, as follows:

Principal Amount	\$ _____
Plus premium or (less discount)	_____
Deductions:	_____
Underwriters discount or commission	_____
Trustees fees	_____
Counsel fees	_____
Accountant's fees	_____
Other expenses (describe)	_____
Total Deductions	_____
Net Amount Realized	_____

e. Sinking fund information:

A. Is a sinking fund maintained for issue?
Yes or No.

B. If answer to (a) is "yes", where or by whom is sinking fund maintained?

C. If sinking fund is maintained, supply a statement showing fund balances at beginning of test year, payments into fund during test year, fund earnings for test year, fund disbursements during test year and balances at end of test year. (Fund balances for each issue refers to a breakdown between fund cash and investment balances if applicable.)

f. A complete amortization schedule showing annual principal and interest requirements plus annual coverage requirements, if any. ~~The form for this schedule shall be as found in Table 150-2A at the end of this regulation.~~

g. A copy of the bond ordinance authorizing the debt issue. If ordinance is not applicable, supply a copy of the bond agreement. (This data need not be incorporated in the exhibit required by this rule, but should be filed as a supplement to Statement C.)

19.5.2. The following information must be submitted by all investor owned utilities. If more than forty-nine percent of the utility's common stock is owned by another corporation the required information under the captions "Common Stock", "Preferred Stock" and "Debt Capital" shall be submitted for both the utility company filing under this rule and its parent company.

a. Common Stock

A. List the amount of common stock authorized as of the beginning and end of the test year.

B. List the number of shares and capital received from common stock issued and outstanding as of the end of each quarter of the test year and quarterly for the four years immediately preceding the test year.

C. List the total common dividends and dividend per share of common stock quarterly for the test year and quarterly for the four years immediately preceding the test year.

D. Where applicable, show the quarterly

high and low market price of common stock for the test year and quarterly for the four years immediately preceding the test year.

E. List the book value per share of common stock for the test year and the four years immediately preceding the test year.

F. List the total earnings and earnings per share of common stock for the test year and the four years immediately preceding the test year.

b. Preferred Stock

A. List the amount of preferred stock authorized as of the beginning and end of the test year.

B. List the number of shares and capital received from preferred stock issued and outstanding as of the end of the test year and each of the four years immediately preceding the test year.

C. List the dividend rate for each class of preferred stock in ~~number 2 B~~, above.

D. List the total preferred dividends paid quarterly for the test year and for each of the four years immediately preceding the test year.

E. List the terms of preference of all preferred stock including convertible and/or call dates, if any.

c. Debt Capital

A. Provide a brief description of each property mortgage giving date of execution, name and address of mortgagee or trustee, amount of indebtedness authorized to be secured thereby, amount of indebtedness actually issued, amount of principal outstanding and interest due and payable as of the end of the test year and a brief description of mortgaged property.

B. Provide a schedule of all long-term debt as of the beginning and end of the test year listing number and amount of bonds issued, date of issue, call dates, call provisions, rate of interest, date of maturity and how secured. If convertible debentures are issued and outstanding, list the date between which the conversion privilege may be exercised and the securities into which and the rate at which the conversion may be made.

C. Detail all other indebtedness not shown in ~~number 2~~ B, above (including long-term debt rentals and/or capital leases) as of the beginning and end of the test year. The detail should include classification of debt, description of securities, if any, and annual interest rate of each class.

D. List the interest paid during the test year on each debt issue, and the weighted average total annual interest rate based on average long-term debt outstanding during the test year and average other indebtedness outstanding during the test year.

d. Other Information Required

(This data need not be incorporated in the exhibit required by this rule, but should be filed as supplements to Statement C.)

A. Briefly describe the expected short-term and long-term future capital requirements of the company. This summary should include a brief description of the construction budget for the year following the test year as well as estimated budgets through the end of the third year following the test year. If available, such construction budgets should be shown in sufficient detail to determine the general extent of replacement of revenue producing facilities, expansion involving income producing facilities and non-income producing facilities.

B. Briefly outline the expected sources of capital, including internally generated funds, that will finance the expected construction budgets.

C. If future capital requirements include refinancing of existing capital, list the proposed source of funds to be used for the refinancing.

D. Furnish a detailed income statement for the test year and a comparative balance sheet as of the beginning and end of the test year.

19.6. STATEMENT D - BILL ANALYSIS

This statement must show an analysis of customers' bills for the same twelve month period used for Statement A. A separate sheet must be used to detail the analysis of billings under each separate rate schedule included in the company's West Virginia tariff. The bill analysis must be prepared in such manner as to provide ready calculations of revenues derived under rates in effect during the test year as well as revenue to be derived under proposed rates.

19.7. STATEMENT E - APPORTIONMENT OF COST OF SERVICE

Statement E must be filed by all multi-jurisdictional utilities whose operations require an apportionment of cost of service between jurisdictions. In addition, all utilities which seek a departure from the rate structure last approved by this Commission must file an apportionment of cost of service between customer classes and/or between usage groups within each class.

The functional categories used, and bases for distributing cost components between two or more functional categories must be clearly shown and fully explained. This statement must be presented in such form as to clearly indicate which cost components are directly assignable to a particular jurisdiction, class or group and which cost components require allocation. Where allocations are required, all allocation factors should be separately shown and explained with sufficient detail given to verify the computation of the factor. In the case of allocation between jurisdictions, allocation factors should be presented in a form that fully discloses each jurisdiction served and the relationship between allocations to each jurisdiction. If any volumes, demands, numbers, line mileage or other allocation factor determinants are either excluded in development of allocation factors or are included with another jurisdiction, class or group (rather than being shown separately) such treatment must be fully and clearly explained and justified.

For each utility, cost apportionment procedures last approved by this Commission shall be the guide for procedures used in this Statement. Departure from the cost apportionment procedures last approved by this Commission shall be unacceptable; however, such departures may be shown in supplemental exhibits which must be filed in a separate addendum to the data prescribed by this rule. Any such exhibits should include a complete description of the proposed departures from cost apportionment procedures last approved by this Commission and a clear explanation of the underlying reasons indicating justification for such departures.

Since the complexities of cost apportionment studies are such that uniform reporting forms that would be applicable to all utilities would be difficult to conceive, no such forms are prescribed herein.

19.8. STATEMENT F - COMPARATIVE BALANCE SHEET

This statement should show, by account numbers and classification set out in the applicable uniform system of accounts prescribed by this Commission, the balance sheet account balances as of the end of the test period and as of the end of

the year ending with the day immediately preceding the first day of the test period.

19.8.1. STATEMENT F - SCHEDULE 1

Statement of Changes in Stockholders' Equity or Fund Balance. This schedule detailing changes in stockholders' equity or fund balances shall be filed in support of the amounts shown in the balance sheet.

19.8.2. STATEMENT F - SCHEDULE 2

Statement of Changes in Financial Position. This schedule detailing changes in financial position shall be filed in support of the statements of income filed. It shall contain sufficient detail to account for changes in working capital, investment in plant and other significant components of the company's financial structure.

19.9. STATEMENT G - DETAIL OF ADJUSTMENTS

All adjustments must be referenced to the explanations contained on this Statement. Adjustments should be sequentially numbered and grouped under the three adjustment headings used: Accounting, Going-Level and Proforma.

Where adjustments are based on calculations shown on other statements of supporting schedules provided for herein such basis for the adjustment should be indicated on this Statement. All calculations of adjustments not shown elsewhere should be shown with the explanation; however, should the calculation be so extraordinarily voluminous as to unduly lengthen and complicate this Statement, it may be omitted. In the case of omission of the detailed calculation of an adjustment the basis for the adjustment must be fully explained on this Statement and the detail of the calculation must be separately filed, immediately available for review at the request of the Commission, its staff or any party to the case evolving from the company's filing. ~~The Commission may, subsequent to a filing under this rule, require that a copy of omitted detailed calculations be filed, regardless of the volume thereof.~~

The statements filed under this rule should not contain any adjustments that do not reflect known and quantifiable changes. Should a company desire to present other adjustments for the Commission's consideration they should be shown on supplemental sheets to the statements and schedules provided for herein. All such supplemental sheets should be grouped together as an addendum to the basic financial data prescribed by this rule.

§150-2-20. P.S.C.W.Va. Tariff Form 42.

20.1. The formats for statements and supporting schedules required by Rule 42 for those utilities whose entire operations are under the jurisdiction of the ~~West Virginia Public Service~~ Commission are as follows:

(Schedules required by Rule 42 are available from the ~~Public Service Commission of West Virginia.~~) Such schedules appear attached at end of these rules are such schedules.

§150-2-21. Purchase of Gas Supplies.

21.1. RULE 43. Burden of Proof and Filing Requirements Concerning Rate ~~Increases~~ Changes for Natural Gas Utilities Relating to the Purchase of Gas Supplies.

21.1.1. Applicability

a. These ~~regulations~~ Rules are applicable to all natural gas utilities in the State subject to the Commission's jurisdiction.

b. These ~~regulations~~ Rules apply to any proceeding before the Commission which involves a rate change increase for a natural gas utility due to, or partly due to, ~~an increase in changes in~~ gas costs. In this regard, gas shall mean synthetic natural gas as well as natural gas.

21.1.2. Burden of Proof

a. In addition to other burdens of proof generally applicable to utility rate proceedings, a natural gas utility, in any proceeding before the Commission which involves a rate change increase for a natural gas utility due to, or partly due to, ~~an increase in changes in~~ gas costs, must show the following:

A. That dependable, lower-priced supplies are not readily available from other sources;

B. that contracts between the utility and its suppliers for purchase of gas are negotiated at arm's length and are not detrimental to its customers. Transactions between non-affiliated entities shall be presumed to be at "arms-length"; however, transactions between affiliated entities must be shown to be non-detrimental to both the ~~utilityies~~ and to ~~their~~ its customers; ~~and~~

C. that the utility has let out bids for

the purchase of a substantial quantity of natural gas supplied to its customers. "Let out bids" shall include, but not be limited to, the utility's accepting sealed bids, buying at auction or other methods of purchasing which offer sellers of natural gas the opportunity to compete for the sale; and

D. that the utility has considered the consequences of the pricing provisions of its gas supply contracts in view of possible changes in spot market gas costs and has considered the cost and potential benefits and/or detriments of guaranteeing fixed prices for future gas supplies.

b. Should the applying utility not satisfactorily meet the burden of proof set forth in Paragraph 21.1.2., then the Commission may not authorize an increase greater than that which reflects reasonable costs of gas which is determined to be readily available. In the event the Commission cannot make this determination from the record in the proceeding, the application may be dismissed.

21.1.3. Filing Requirements.

a. In addition to other filing requirements prescribed by the Commission's rules and by statute, the utility must file, at the time of its application to the Commission, documentary material which demonstrates that all reasonably available sources of gas have been thoroughly investigated and that the utility's purchases, actual and expected, are at the lowest available price among reliable sources at the time of the purchase.

b. The filing shall include the following:

A. The utility shall submit a list of all offers to purchase gas issued by the utility during the ~~twelve~~ twenty-four months ending the ~~June 30~~ March 31 preceding the filing of the application, which shall include the language of the offer, the manner in which it was issued, the parties to whom the offer was made, the response thereto, and any agreements or contracts which resulted therefrom.

B. The utility shall submit a list of all offers to sell gas received by the utility from suppliers or potential suppliers, during the ~~twelve~~ twenty-four months ending the ~~June 30~~ March 31 preceding the filing of the application, which shall include the language of the offer, the manner in which it was received, the person from whom it was received, the response thereto, and any agreements or contracts which resulted therefrom.

C. The utility shall submit a list of the names of all persons, firms, and corporations which were investigated as sources of gas during the ~~twelve~~ twenty-four months ending the ~~June 30~~ March 31 preceding the filing of the application, whether or not such investigation resulted in an agreement to purchase and/or sell gas, including investigations of sources with "shut-in" wells, which list shall include the following information:

(a) the price per Mcf at which each investigated party offered gas for sale, if any;

(b) the availability and cost of transporting such gas and the potential transporting pipeline or utility;

(c) the amount of gas potentially available each month by such investigated party;

(d) the date by which such deliveries could commence; and

(e) the extent of the gas reserves which can be made available to the utility.

D. The utility shall submit a list of all of its contracts which shall include, but need not be limited to, the following information: The name of the supplier (if purchased from an affiliated entity, a statement of state the nature of the affiliation), the quantity of gas relevant to the test period or application period, price, price escalator provisions, the county wherein the production is located, if applicable, and the term of the contract.

In the case of contracts involving the wellhead purchase of natural gas, the utility shall submit the following information: producer's name, well name/number, the American Petroleum Institute (API) Identification Number, the date drilling commenced, NGPA Classification, the date NGPA determination was received, the contract date, contract expiration date, price adjustment provisions, contract quantities, current contract price in dollars per MMBtu and Mcf. The utility shall tabulate the requested information by using PSC Form No. 185.7. If additional explanations are necessary, footnote and attach a page which explains the footnote.

E. The utility shall separately indicate which of the contracts listed in subsection D. contain take-or-pay provisions, indefinite price escalators, and/or most favored nation clauses as defined within §24-2-16 of the West Virginia

Code. With respect to those contractual provisions, the utility must show that the clauses do not require the utility to buy more than the reasonable amount of gas at a greater than reasonable price.

F. The utility shall submit copies of all relevant tariffs approved by the Federal Energy Regulatory Commission, or other regulatory bodies, under which it purchases gas together with the applicable service agreements and any legal instrument relating thereto.

G. If a utility presently has its own production, it shall provide historical information regarding such production for the period of time beginning with January 1st of the calendar year immediately preceding the year of the filing of the proposed rate increase through the month immediately preceding the month of filing. The utility shall provide estimated data and information regarding company production for the period of time beginning with the month of filing through December 31st of the calendar year following the year of filing. The information shall contain actual or estimated company production on a monthly basis, together with the actual or, if not available, estimated cost of production per Mcf, on a cost of service basis. The information shall indicate the number of producing wells and proven and/or estimated reserves, as well as a general description of the utility's future plans respecting its own production. The information shall further indicate the extent to which the utility has or plans to "shut-in" its production. If a utility owns mineral rights or holds leases which are not currently producing gas it shall provide evidence regarding the feasibility and cost effectiveness of developing gas wells on such rights or leases. If any of the rights or leases are currently producing, the utility shall provide evidence regarding the feasibility and cost effectiveness of expanding these producing properties, either through new wells, reworking existing wells or extending existing wells.

H. For all attached production obtained from suppliers, the utility shall indicate the extent to which the utility has or plans to shut-in suppliers' production. The utility shall identify the wells involved, by the API number, and quantify the volume of gas shut-in or expected to be shut-in.

[THE FOLLOWING RULES 22.1 - 22.5 ARE TRANSFERRED FROM TITLE 150, SERIES 10 OF THE COMMISSION'S RULES - ONLY THE CHANGES FROM SERIES 10 ARE UNDERSCORED]

\$150-2-22 Electric Cooperative, Natural Gas Cooperative, Telephone Cooperative and Municipal Utility Ratemaking and Appeal Procedures

~~1.1 Scope. In view of the power given to the Commission under §24-2-2, 5, 7, 8 and 9 of the West Virginia Code to regulate the rates and practices of public utilities in this State through lawful rules, regulations and orders, and in view of the limited jurisdiction granted to the Commission over electric cooperatives, natural gas cooperatives, telephone cooperatives and municipally operated utilities by §24-2-4b of the Code, the Commission has developed this Rule to provide guidance to electric cooperatives, natural gas cooperatives, telephone cooperatives and municipalities and to their customers about Public Service Commission involvement with rate changes by such utilities. Provides procedures to be followed by electric cooperatives, natural gas cooperatives, telephone cooperatives, and municipal utilities for changing utility rates, and procedures to be followed by the Commission in its exercise of jurisdiction over such rate changes and for the timely disposition of such rates within the statutory requirements of Code §24-2-4b.~~

~~1.2. Authority. W.Va. Code §§24-1-7, 24-2-2, 4b, 5, 7, 8 and 9, and 24-3-2 and 5~~

~~1.3. Filing Date. September 27, 1993~~

~~1.4. Effective Date. November 26, 1993~~

2.1.22.1 RULE 44. Procedure to be followed by electric cooperatives, natural gas cooperatives, telephone cooperatives and municipalities for changing utility rates:

~~(a)22.1.1.~~ All rates and charges set by electric cooperatives, natural gas cooperatives, telephone cooperatives and municipally operated public utilities shall be just, reasonable, applied without unjust discrimination or preference and based primarily on the costs of providing these services.

~~(b)22.1.2.~~ All such utility rates and charges are to be on file with the Commission at all times.

~~(b)22.1.3.~~ Following the adoption of rates, the utility must provide its customers with notice of the proposed rate change in order to allow the filing of timely objections to such rate changes with the Commission. The utility shall choose one of the following three methods to provide such notice:

~~(1)a.~~ Notice of the proposed rate change may be specified on the monthly billing statement of the customers of such utility. The notice must conform with Municipal Rate Change Form No. 1, or Cooperative Rate Change Form No. 1, Tariff Form No. 12 (Municipal Rate Change Form), or Tariff Form

No. 13 (Cooperative Rate Change Form), attached to these rules. The notice must be provided to all customers within ~~five (5)~~ ten (10) days after the adoption of the ordinance or resolution approving said rate change.

~~(2)~~b. Notice of the proposed rate change may be provided to all customers by First Class Mail, within ~~five (5)~~ ten (10) days after the adoption of the municipal ordinance or resolution approving said rate change. The notice must conform with ~~Municipal Rate Change Form No. 1, or Cooperative Rate Change Form No. 1,~~ Tariff Form No. 12 or 13, attached to these rules.

~~(3)~~c. Notice of the proposed rate change may be provided by causing to be published, within ~~five (5)~~ ten (10) days after the adoption of the ordinance or resolution approving said rate change, in a qualified newspaper published and of general circulation in the service area of the utility each of the counties where the utility's customers reside and where its resale customers provide service, the following:

~~(i)~~A. a press release that announces the adoption of the proposed rate change and contains the substance of ~~Municipal Rate Change Form No. 1, or Cooperative Rate Change Form No. 1~~ Tariff Form No. 12 or 13; and,

~~(ii)~~B. a Class II Legal Advertisement that conforms with ~~Municipal Rate Change Form No. 1, or Cooperative Rate Change Form No. 1,~~ Tariff Form No. 12 or 13. The first publication must occur with ~~five (5)~~ ten (10) days after adoption of the rate change.

~~4.~~d. In addition to providing notice by one of the foregoing methods, the utility must also post notice of the proposed rate change in a conspicuous place at the utility's business premises beginning at least five (5) days prior to the meeting where the rate change is proposed to be adopted and continuing through the thirty (30) day appeal period provided by West Virginia Code §24-2-4b. The posted notice must conform with ~~Municipal Rate Change Form No. 1, or Cooperative Rate Change Form No. 1,~~ Tariff Form No. 12 or 13.

~~(d)~~22.1.4. All changes in electric cooperative, natural gas cooperative, telephone cooperative or municipal utility rates and charges are to be accomplished by the adoption of a legally valid governing board resolution or municipal ordinance, in accordance with the provisions of §8-11-4, §8-20-10, §16-13-16 or any other applicable West Virginia Code provision, or by a provision of a municipal or cooperative charter, whichever is appropriate in the particular case.

~~(e)~~22.1.5. The utility is to set the date when

such a resolution or municipal ordinance shall take effect; however, in no event shall the resolution or ordinance be effective sooner than forty-five (45) days after adoption.

~~(f)~~22.1.6. Within ~~five (5)~~ thirty (30) days after the adoption of a resolution or ordinance changing a utility rate or charge, the electric cooperative, telephone cooperative or municipality shall file with the Executive Secretary of the Public Service Commission:

~~(1)~~a. the new rates or charges;

~~(2)~~b. the applicable resolution or ordinance;

~~(3)~~c. the justification for such resolution or ordinance, including, but not limited to a proforma income statement showing the cost of providing service and revenues to be generated by the new rates or charges;

~~(4)~~d. an affidavit of publication of the utility's legal publication made pursuant to West Virginia Code §§8-11-4, 8-20-10, 16-13-16 or any other applicable West Virginia Code provision which were made prior to adoption of the proposed rates;

~~(5)~~e. ~~documentation reflecting the notice of intent to effect a rate change provided by the utility to its customers, members and/or stockholders pursuant to affidavits that verify that the utility has given notice to its customers by one of the methods prescribed by §24-2-4b of the West Virginia Code and §150.10-2.1(c) Tariff Rule 22.1.3. of the Rule. If the notice was provided by newspaper publication, the utility must, within twenty (20) twenty-five (25) days after adoption of the rate change, file a verification that a press release was published and an affidavit of publication of the legal notice; and,~~

~~(6)~~f. the correct number of customers served by the utility, as determined by the number of bills rendered in the billing cycle last completed before the adoption of the resolution or ordinance. A Rule 42 exhibit is not required to be filed by the utility in cases subject to this Rule.

~~(g)~~22.1.7. Electric cooperatives, natural gas cooperatives, telephone cooperatives and municipal utilities shall promptly provide information about the correct number of customers, members or stockholders to any such customer, member or stockholder requesting this information.

~~2-2-22.2.~~ Procedure to be followed by the customers, members or stockholders of such utilities who wish to protest

changes in their utility rates and charges:

~~(a)~~22.2.1. Pursuant to §24-2-4b of the West Virginia Code the following customer(s), member(s) or stockholder(s) may protest to the Commission, changes in the utility's rates and charges:

~~(1)~~a. Any customer, member or stockholder aggrieved by the changed rates or charges who presents to the Commission a petition signed by not less than twenty-five percent (25%) of the customers, members or stockholders residing within the State, served by such public utility; or

~~(2)~~b. Any customer who is served by a municipally operated public utility and who resides outside the corporate limits and who is affected by the change in said rates or charges and who presents to the Commission a petition alleging discrimination between customers within and without the municipal boundaries. Such petition shall be accompanied by evidence of discrimination; or

~~(3)~~c. Any customers or group of customers who are affected by said change in rates who reside within the municipal boundaries and who present a petition to the Commission alleging discrimination between said customers or group of customers and other customers of the municipal utility. Said petition shall be accompanied by evidence of discrimination.

~~(b)~~22.2.2. Whenever used in Chapter 24 of the Code or this Rule, the term "Customer" shall mean and include any person, firm, corporation, municipality, public service district or any other entity who purchases a product or services of any utility and shall include any such person, firm, corporation, municipality, public service district or any other entity who purchases such services or products for resale.

~~(1)~~a. This definition refers to customers of record with the utility and cannot be broadened to include all residents of a municipality or those who may be ultimate consumers of the product.

~~(2)~~b. The spouse of a customer of record may sign a petition for the customer of record, but if both parties sign they are to be treated as one customer.

~~(c)~~22.2.3. Any protest by a customer(s), member(s) or stockholder(s) must be filed with the Commission within thirty (30) days of the adoption of the governing board resolution or municipal ordinance changing said rates and/or charges.

~~2.3.22.3.~~ Procedure to be followed upon review by the Commission when a petition of protest is filed:

~~(a)22.3.1.~~ Upon the filing with the Commission of a petition which protests a changed rate or charge by a electric cooperative, natural gas cooperative, telephone cooperative or municipal utility and which meets the requirements of ~~Section 2.2(a)(1)Rule 22.2.1.a.~~ above, the Commission will exercise its jurisdiction over the resolution or ordinance changing such rate or charge, and shall suspend the effective date of the resolution or ordinance changing such rate or charge. Such rate or charge shall be automatically suspended for a period of one hundred twenty (120) days from the date said rates or charges would otherwise go into effect, or until an order is issued as provided in ~~Section 2.4(b)Rule 22.4.2.,~~ below.

~~(b)22.3.2.~~ Upon sufficient showing of discrimination by any customer who resides outside the municipal boundaries, or by a customer or group of customers who reside within the municipal boundaries, under a petition filed under ~~Section 2.2(a)(2)Rule 22.2.1.b.~~ or ~~Section 2.2(a)(3)Rule 22.2.1.c.~~ above, the Commission will exercise its jurisdiction over the resolution or ordinance changing such rate or charge, and shall suspend the effective date of the resolution or ordinance changing such rate or charge. Such rate or charge shall be automatically suspended for a period of one hundred twenty (120) days from the date said rates or charges would otherwise go into effect, or until an order is issued as provided in ~~Section 2.4(b)Rule 22.4.2.,~~ below.

~~(c)22.3.3.~~ The Commission shall notify the affected cooperative or municipality by certified mail, return receipt requested, that it has assumed jurisdiction over the case, and that the rate are suspended, and it shall furnish a copy of the applicable petition to the utility.

~~(d)22.3.4.~~ If any electric cooperative, natural gas cooperative, telephone cooperative or municipality objects to the filing of the petition, it must do so by challenging the validity of the petition. Such challenge should be filed within fifteen (15) days after receipt by the utility of notice that the Commission has assumed jurisdiction. The utility should be prepared to go forward with its evidence on the issue of jurisdiction within thirty (30) days of the filing of the appeal.

These time limits are expected to be sufficient to allow proper preparation of each case. If, for whatever reason, a cooperative or municipality wishes to file a challenge at a later date, the Administrative Law Judge shall have the discretion to approve such request upon the showing of

good cause.

~~2.4.22.4.~~ Procedure for the disposition of cases over which Commission jurisdiction is exercised.

~~(a)22.4.1.~~ At such time as Commission jurisdiction is exercised in a case involving a rate change by a cooperative or a municipal utility, the Commission shall appoint an Administrative Law Judge from its staff to review the grievances raised by the petitioners.

~~(b)22.4.2.~~ Said Administrative Law Judge shall conduct a public hearing, and shall, within one hundred (100) days from the date the said rates or charges would otherwise go into effect, unless otherwise tolled as provided in ~~Section 2.5~~ Rule 22.5, issue an order approving, disapproving or modifying in whole or in part, the rates or charges at issue.

~~(c)22.4.3.~~ In addition to this Rule, all relevant rules ~~and regulations~~ of the Commission shall apply to such cases.

~~(d)22.4.4.~~ The burden of proving the reasonableness of rate changes shall be on the utility and the utility is free to file with the Commission any information it desires to support a change in the rates. The Administrative Law Judge in each case shall direct when all such information is to be filed.

~~(e)22.4.5.~~ The Commission staff shall in all cases conduct an investigation of the cooperative or municipal utility, and submit an audit report and cash-flow analysis to the Administrative Law Judge at such time as requested by the judge.

~~(f)22.4.6.~~ In order to facilitate the timely disposition of such cases, the following timetable is suggested to be followed by the utilities involved and the Commission staff; however, the judge in such cases shall be free to establish any reasonable timetable:

Day 1 - Petition filed.

Day 15 - Any challenge by the utility to the validity of the petition should be received by the Commission.

Day 30 - The utility should be prepared to go forward on the issue of the challenge to the appeal.

Day 63 - The staff must file its required reports.

Day 70 - Public hearing is to be held.

~~2.5.22.5.~~ It is expected that electric cooperatives, natural gas cooperative, telephone cooperatives and municipalities will cooperate with the Commission as much as possible in cases where customers, members or stockholders protest a utility rate change. In circumstances in which a cooperative or a municipality does not file with the Commission any of the information required below, the Commission may toll the running of the one hundred twenty (120) day suspension period and the one hundred (100) day period limitation for issuance of an order by a Administrative Law Judge until such time as the cooperative or municipality files the required information with the Executive Secretary of the Public Service Commission the information required by Section ~~2.1(f)(1)~~ ~~(6)~~ 22.1.6.a-f. and such other information as the Commission deems necessary.

22.6. The following time guidelines are intended to provide guidance to Municipally operated water or sewer utilities in adopting a municipal rate changes:

MUNICIPAL WATER RATE CHANGES

(This time line assumes two weeks between the first and last readings of the ordinance. The readings must be seven or more days apart. This time line only addresses the notices and procedures reviewed by the Commission. Additional notices and procedures maybe required by applicable law.)

- | | |
|---------------|--|
| <u>Day 1</u> | <u>First Reading of Ordinance</u>
<u>(WV Code §8-11-4)</u> |
| <u>Day 10</u> | <u>Class I-0 Legal Advertisement(WV Code §8-11-4)</u>
<u>Required to be made five days before final adoption date. (WV Code §8-11-4)</u> The legal advertisement should contain: 1) subject matter and title; 2) date, time, and place of vote adoption; 3) place(s) where the ordinance may be inspected; and 4) advise that persons may appear and be heard on the subject. |
| <u>Day 20</u> | <u>Posting of the Rate Change Notice</u>
<u>[Tariff Rule 22.1.3.d.] The utility must post notice of the proposed rate change in a conspicuous place at the utility's business premises beginning at least five (5) days after the meeting where the rate change was adopted and continue through the thirty (30) day appeal period provided by WV Code §24-2-4b. The posted notice must conform with Tariff Form No. 12 or 13, attached to these Rules. The notice must</u> |

contain an effective date as required by Tariff Rule 22.1.5. which in no event shall have an effective date sooner than forty-five (45) days after adoption. The notice must also contain the proposed percentage increase for each customer class.

Day 15 Last Reading/Final Adoption (Using two week time line.)
(WV Code §8-11-4)

Day 16-45 Customer protest period begins on Day 16 and runs for thirty days through Day 45. The thirty day period is specified in WV Code §24-2-4b(c) and in Tariff Rule 22.1.3.d.

Day 16-20 Tariff Rule 22.1.3. requires the utility to provide notice to its customers of the proposed rate change by one of the following three ways:

(1) Notice of proposed rate change may be specified on monthly billing statement of all customers within ten days after the ordinance. It must conform with Tariff Form No. 12 or 13; or

(2) Notice of the proposed rate change may be provided to all customers by First Class Mail, within five days after the adoption of the ordinance. It must conform with Tariff Form No. 12 or 13; or

(3) (i) a press release that announces the adoption of the proposed rate change and contains the substance of Tariff Form No. 12 or 13, and

(ii) A Class II Legal Advertisement that conforms with Tariff Form No. 12 or 13. The first publication of which must occur within ten days after the adoption of the ordinance.

Day 45 Filing must be made within 30 days with Public Service Commission Executive Secretary's Office in accordance with Tariff Rule 22.1.6. containing the following:

- (1) the new rates or charges;
- (2) the applicable resolution or ordinance;
- (3) the justification for such

resolution including proforma income statement showing the cost of providing service and revenues to be generated by new rates or charges;
(4) affidavit of publication (prior to adoption) in compliance with WV Code §§8-11-4 (water rates requires Class I-0 publication);
(5) affidavits that verify that the utility has given notice to its customers by one of the three methods provided in Tariff Rule 22.1.3.c. within the ten day period following adoption; and
(6) supply the correct number of customers served by the utility, as determined by the number of bills rendered in the billing cycle last completed before the adoption of the ordinance.

- Day 27 If a Class II Legal Advertisement was run during Day 16-20, the Class II Legal Advertisement is published a second time, seven days after first publication was made. (Tariff Rule 22.1.3.c.A and B using publication to fulfill notice requirements.)
- Day 46 End of notice posting period (See Day 10).
- Day 60 Effective date of Ordinance Rates if no protest received unless the utility specified another date, later than forty-five days from the final adoption of the ordinance.

MUNICIPAL SEWER RATE CHANGES

(This time line assumes two weeks between the first and last readings of the ordinance. The readings must be seven or more days apart. This time line only addresses the notices and procedures reviewed by the Commission. Additional notices and procedures may be required by applicable law.)

- Day 1 First Reading of Ordinance
(WV Code §8-11-4)
- Day 5 Class II-0 Legal Advertisement first publication. (WV Code §§16-13-16 and 8-11-4)
The notice must contain: (1) the proposed schedule of rates or charges; (2) subject matter and title of ordinance; (3) date, time, and place of vote adoption; (4) place(s) where the

ordinance may be inspected; and (5) advise that persons may appear and be heard on the subject.

Day 20

Posting of the Rate Change Notice

[Tariff Rule 22.1.3.d.] The utility must post notice of the proposed rate change in a conspicuous place at the utility's business premises beginning at least five (5) days after the meeting where the rate change was adopted and continue through the thirty (30) day appeal period provided by WV Code §24-2-4b. The posted notice must conform with Tariff Form No. 12 or 13. The notice must contain an effective date as required by Tariff Rule 22.1.5. which in no event shall have an effective date sooner than forty-five (45) days after adoption. The notice must also contain the proposed percentage increase for each customer class.

Day 12

Class II-0 Legal Advertisement second publication.

Day 15

Last Reading/Final Adoption (Using two week time line.)
(WV Code §8-11-4)

Day 16-45

Customer protest period begins on Day 16 and runs for thirty days through Day 45. The thirty day period is specified in WV Code §24-2-4b(c) and in Tariff Rule 22.1.3.d. to its customers of the proposed rate change by one of the following three ways:

Day 16-20

Tariff Rule 22.1.3.c. requires that the utility must provide notice to its customers of the proposed rate change by one of the following three ways:

(1) Notice of proposed rate change may be specified on monthly billing statement of all customers within ten days after the adoption of the ordinance. It must conform with Tariff Form No. 12 or 13; or

(2) Notice of the proposed rate change may be provided to all customers by First Class Mail, within five days after the adoption of the ordinance. It must conform with Tariff Form No. 12 or 13; or

(3) (i) a press release that announces the adoption of the proposed rate change and contains the substance of Tariff Form No. 12 or 13, and

(ii) A Class II Legal Advertisement that conforms with Tariff Form No. 12 or 13. The first publication of which must occur within ten days after the adoption of the ordinance.

Day 45

Filing must be made within 30 days with Public Service Commission Executive Secretary's Office in accordance with Tariff Rule 22.1.6. containing the following:

(1) the new rates or charges;

(2) the applicable ordinance;

(3) the justification for such resolution including proforma income statement showing the cost of providing service and revenues to be generated by new rates or charges;

(4) affidavit of publication (prior to adoption) in compliance with WV Code §§8-11-4 and 16-13-16 (sewer rates requires Class II-0 publication);

(5) affidavits that verify that the utility has given notice to its customers by one of the three methods provided in Tariff Rule 22.1.3.c. within the ten day period following adoption; and

(6) supply the correct number of customers served by the utility, as determined by the number of bills rendered in the billing cycle last completed before the adoption of the ordinance.

Day 27

If a Class II Legal Advertisement was run during Day 16-20, the Class II Legal Advertisement is published a second time, seven days after first publication was made. (Tariff Rule 22.1.3.c.A and B using publication to fulfill notice requirements.)

Day 46

End of notice posting period (See Day 10).

Day 60

Effective date of Ordinance Rates if no protest received unless the utility specified another date, later than forty-five days from the final

adoption of the ordinance.**§150-2-22 23. General Applicability - Common Carriers by Motor Vehicles.**

~~22-1-23.1.~~ M.C. RULE 1. All common carriers by motor vehicle engaged in the transportation of passengers or property for hire over the public highways of this State, as defined by Chapter 24A, Article 1, Section 2, Code of West Virginia, shall file with the ~~Public Service~~ Commission, in the Executive Secretary's office at Charleston, an original and eight (8) twelve (12) complete copies of a tariff containing schedules of all its rates, charges and tolls and stating all its rules ~~and regulations~~, and shall keep a copy of said tariff open to public inspection, as required by Section 2, Article 6, of said law, in substantially the form and manner hereinafter set out, ~~provided, however, that the reports and tariffs filed by an interstate motor carrier with the Commission may be copies of its reports and tariffs filed with the Interstate Commerce Commission.~~

~~22-2-23.2.~~ M.C. RULE 1A. Adoption of Federal Regulations - The Commission hereby adopts the Rules and Regulations Governing the Construction and Filing of Tariffs and Schedules of Common Carriers by Motor Vehicle promulgated by the Interstate Commerce Commission, that are in effect as of January 1, 1977 and as published in Title 49 Code of Federal Regulations (CFR) Parts 1300 et seq., insofar as said rules and regulations may be applicable to the common carriers regulated by this Commission, and are not in conflict with these Rules ~~and regulations~~ and the laws of the State of West Virginia.

§150-2-23 24. Form and Size of Tariff.

~~23-1-24.1.~~ M.C. RULE 2. All tariffs must be printed from type not smaller than 6-points, or typewritten, ~~mimeographed or reproduced by similar process~~, on hard calendared paper of good quality.

~~23-2-24.2.~~ M.C. RULE 3. The pages of a tariff should be 8 ½ by 11 inches in size.

~~23-3-24.3.~~ M.C. RULE 4. Tariffs may be in pamphlet or book form. A common carrier having a large number of schedules shall publish tariffs in loose leaf form.

~~23-4-24.4.~~ M.C. RULE 5. The front cover page of a tariff shall contain the following:

~~23-4-1-24.4.1.~~ name of the common carrier and location of principal office,

~~23.4.2~~24.4.2. general statement of territory served,

~~23.4.3~~24.4.3. date of issue and date tariff is to become effective, provided, however, that every tariff which contains rates, charges, or ~~regulations~~ rules, effective upon a date different from the general effective date of such tariff shall show on its front cover page the following notation: "Effective _____, 19____. (Except as otherwise provided herein.)" or "(Except as provided on page _____.)"

~~23.4.4~~24.4.4. signature of the common carrier by the officer authorized to issue tariffs, and

~~23.4.5~~24.4.5. identifying designation in the upper right corner as required by M.C. Rule 13 hereof.

~~23.5~~24.5. M.C. RULE 6. The second and succeeding pages shall state

~~23.5.1~~24.5.1. all the rules ~~and regulations~~ of the carrier,

~~23.5.2~~24.5.2. rate schedules showing all rates and charges for the several classes of service, and

~~23.5.3~~24.5.3. the name of the carrier on the upper left corner of each page.

~~23.6~~24.6. M.C. RULE 7. The Motor Carrier Division of the Commission will furnish standard forms of tariffs on request. (See M.C. Tariff Form Nos. ~~34, 35,~~ 50).

~~§150-2-24~~ 25. Contents of Schedules.

~~24.1~~25.1. M.C. RULE 8. Each rate schedule in addition to a clear statement of all rates thereunder must state a description of the certificated operating authority.

~~24.2~~25.2. M.C. RULE 9. Each rate schedule must state the class of service available under the rates stated therein.

~~24.3~~25.3. M.C. RULE 10. (RESERVED)

~~24.4~~25.4. M.C. RULE 11. When tariffs are filed in loose leaf form as required by M.C. Rule 4, each page should bear the MF (Freight) or MP (Passenger) P.S.C. W.Va. number of the tariff of which it is a part as required by M.C. Rule 13, the date issued and effective, and, in the upper right corner, a further designation such as "Original Sheet No. 1," and/or "Original Sheet No. 2".

In case of a change in the text of any page as hereinafter provided, the further designation should be "First Revision of Original Sheet No. 1, canceling Original Sheet No. 1".

Tariffs may further be divided into sections, and so designated, if required by their size and contents.

~~24.5-25.5.~~ M.C. RULE 12. All schedules shall state whether a minimum charge is made and, if so, they must set out all such charges.

§150-2-25 26. Designation of Tariffs.

~~25.1-26.1.~~ M.C. RULE 13. All tariffs or tariff sheets must bear in the upper right corner of the front cover page the MF (Freight) or MP (Passenger) P.S.C. W.Va. numbers thereof. Subsequent tariffs filed as provided by M.C. Rules 15 to 30, inclusive, must continue such designation in consecutive numerical order. Any subsequent tariff must also show the P.S.C. W.Va. number of the tariff canceled, changed or modified by it.

§150-2-26 27. Filing Additional Schedules.

~~26.1-27.1.~~ M.C. RULE 14. Additional and supplemental rate schedules, and additional rules ~~and regulations~~, may be filed by supplement to an existing tariff, if such tariff be in pamphlet form. Any supplement so filed shall be numbered consecutively and shall state the tariff supplement by the P.S.C. W.Va. number of such tariff.

Such additional schedules and rules ~~and regulations~~ may be filed in connection with an existing tariff which is in loose leaf form, by the filing of additional sheets or pages, designated in accordance with M.C. Rule 11 hereof.

§150-2-27 28. Change or Withdrawal of Rate Schedules or Regulations Rules.

~~27.1-28.1.~~ M.C. RULE 15. No tariff, or tariff sheets, or any provisions thereof, may be changed, canceled or withdrawn except upon full compliance with Chapter 24-A, article 5, section 2 of the Code, and with M.C. Rules 17 to 30, inclusive, and M.C. Rule 40.

When a common carrier ceases operation or discontinues all service with the consent and approval of the Commission and in compliance with the requirements of Chapter 24-A of the Code, it shall immediately notify the Motor Carrier Division of the ~~Public Service~~ Commission that it has ceased operation or discontinued service and request the withdrawal of its tariff, tariffs, schedules or supplements.

~~27.2.28.2.~~ M.C. RULE 16. All tariffs or revisions, stating changes in any provision shall use the following codes: (I) indicates an increase in rates, (D) indicates a decrease in rates, (N) indicates new rates or rules, (O) indicates omissions, (C) indicates change in the text of rules, and (T) indicates temporary rates and/or changes. All of the foregoing shall be accompanied by explanatory footnotes. indicate reductions in rates by the letter (R), advances by the letter (A), new rates or regulations by the letter (N), omission by the letter (O), and changes in text of regulations by the letter (C), or by other appropriate symbols, with explanatory footnotes.

~~27.3.28.3.~~ M.C. RULE 17. New schedules stating changes in any provision of any effective tariff may be issued and put into effect by either of the two following methods, ~~to-wit:~~

~~27.3.1.28.3.1.~~ By order of the Commission upon formal application by the carrier, and after hearing, as provided by M.C. Rules 19, 20 and 21 hereof under the title "Changes of Rates on Application."

~~27.3.2.28.3.2.~~ By issuing and filing on at least thirty days' notice to the Commission and the public a complete new tariff (or revised sheets of an existing tariff) stating all provisions and schedules it ~~is proposed~~ to put into effect as provided by M.C. Rules 22 to 27 hereof, inclusive, ~~under the title "Changes of Rates on Notice."~~

~~27.4.28.4.~~ M.C. RULE 18. When a tariff is filed in loose leaf form as required by M.C. Rule 4, the provisions or rates stated on any sheet or page thereof may be modified or changed by the filing of a revision of such sheet or page in accordance with the provisions of M.C. Rules 19 to 27, inclusive. Such revisions must be identified as required by M.C. Rule 11.

~~§150-1-28~~ 29. Change of Rates on Application.

~~28.1.29.1.~~ M.C. RULE 19. A common carrier desiring to modify charges, or rules ~~and regulations~~, may file with the Commission an original and eight (8) twelve (12) copies of its application therefor in that the form of M.C. Tariff Form No. 48. prescribed by the Commission for that purpose. Such application shall set forth the rates, charges, and rules ~~and regulations~~ in effect; the proposed rates, charges, rules ~~and regulations~~; if increase or reduction in rates estimated annual effect on revenue; and the reason for the proposed change. The applicant shall give such notice of the filing of its application and of the hearing thereon as may be directed by the Commission. The application shall be accompanied by the minimum financial data required by M.C. Rule 42. The utility shall file additional copies of its application and attachments

upon the request of the Commission's Executive Secretary.

~~28.2.29.2.~~ M.C. RULE 19-A. Optional Rate Procedure for Small Motor Carriers. The following shortened procedure may be used by a small motor carrier for making application for change of rates.

~~28.2.1.29.2.1.~~ For the purpose of this section, a small motor carrier shall be all those carriers with gross revenues less than ~~\$200,000~~ \$1,000,000 annually. Where motor carriers are affiliated with other motor carriers, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. Where motor carriers are operating in more than one regulatory jurisdiction, the total revenues of all jurisdictions shall be considered. However, the Commission may, upon petition, good cause appearing therefore, exempt any applicant from the requirements of this section for the purpose of enabling said applicant to otherwise qualify for said procedure.

~~28.2.2.29.2.2.~~ Any qualified small motor carrier desiring to proceed under this section shall file with the Commission its application and supporting financial data therefor, ~~as required by P.S.C. W.VA.~~ in the form of M.C. Tariff Form No. 11.

~~28.2.3.29.2.3.~~ When the application is filed, the Commission shall investigate the applicant's earnings, revenue requirements, adequacy of rates, condition of equipment and quality of service. After such investigation, the Commission will issue an order approving or denying, or approving in part and denying in part, the proposed rates. Any rate or rates so approved shall not become effective sooner than thirty (30) days after the first publication of notice as hereinafter required, unless otherwise ordered.

~~28.2.4.29.2.4.~~ Upon receipt of the Commission's order the applicant shall give notice to its customers of any rate or rates so approved by, within five (5) days of receipt of such order publishing notice once a week for two successive weeks (i) publication of M.C. Tariff Form No. 10 by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties in which the carrier regularly operates in which its customers reside; (ii) issuing a press release to a qualified newspaper published and of general circulation in each of the counties in which its customers reside which contains the substance of M.C. Tariff Form No. 10; and (iii) inform all customers by separate mailing to each customer of M.C. Tariff Form No. 10. provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this paragraph if typewritten or printed notice in the form

of M.C. Tariff Form No. 10 is mailed by the carrier to each of its customers so affected. ~~The notice shall be in the form prescribed in M.C. Tariff Form No. 10~~ which will be mailed to the applicant along with the Commission's order and staff audit report.

~~28.2.5-29.2.5.~~ The Commission may, in its discretion, upon the receipt of written objection by the applicant or protest by the customer, or upon written request for hearing, filed within the time period prescribed, schedule the matter for hearing. If a hearing is deemed necessary, the applicant will be informed to give notice thereof in the form prescribed of in Tariff Form 10-A, which will be mailed to the applicant with the Commission's order. The applicant may make written request to place into effect interim rates set by the Commission pending disposition of objection or protest.

~~28.2.6-29.2.6.~~ Nothing in this procedure shall prohibit an applicant from seeking additional rate relief through application as prescribed in M.C. Rules 19 through 21 or upon notice as prescribed in M.C. Rules 22 through 27.

~~28.2.7-29.2.7.~~ Nothing in this procedure shall prohibit a customer of the applicant from pursuing any remedy he would normally have under the law within the jurisdiction of the Commission.

~~28.2.8-29.2.8.~~ It should be clear to an applicant that the intent of M.C. Rule 19-A is to allow simplified rate filings and to enable the Commission's Staff to provide advice and assistance in the preparation of supportive financial data. The applicant is expected to cooperate with Staff to the fullest extent and to promptly comply with requests for information and preparation of schedules. Supporting records such as invoices, payroll records and quarterly reports should be readily available in proper order for verification to the applicant's books.

~~28.3-29.3.~~ M.C. RULE 20. The burden of proof to show that the proposed rates, or the proposed changes in rate, fare, classification, charge, or rule is just and reasonable shall be upon the carrier making application for such change.

~~28.4-29.4.~~ M.C. RULE 21. Upon the granting of an application as aforesaid, the carrier shall file a tariff setting out the rate, fare, classification, charge, or rule ~~and regulation~~ authorized by the Commission to become effective as the order may direct, and the tariff so filed shall state on the face thereof that it is "Issued by authority of an order of the Public Service Commission of West Virginia M.C. Case No. _____, dated _____,"

19 _____."

§150-2-29 30. Change of Rates on Notice.

~~29.1.30.1.~~ M.C. RULE 22. A common carrier desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, or rules and regulations, may, in lieu of the procedure prescribed in M.C. Rules 19, 20 and 21, proceed under section 2, article 5, Chapter 24A, of the Code, by issuing and filing with the Commission a new tariff setting out in full the rates, fares, classifications, charges, and rules and regulations it proposes to follow in the future (or, for convenience, a revision of any of the sheets of an existing tariff, setting out the proposed rates) and giving the notice to the Commission and the public required by said section 2, article 5, substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the minimum financial data required by M.C. Rule 42.

§150-2-30 31. Statutory Notice to the Public.

~~30.1.31.1.~~ M.C. RULE 23. Notice to the public of a change of rates and charges or rules and regulations, under section 2, article 5, of Chapter 24-A, and as provided in M.C. Rule 22, shall be given by the carrier in the form prescribed by the Commission, to its customers in the form of Tariff Form No. 6 by, within five (5) days of filing its application (i) by making publication of M.C. Tariff Form No. 6 once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the effective date, in a newspaper published and of general circulation in each of the counties in which the carrier is authorized to operate. by a Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where its customers reside; (ii) issuing a press release, to a qualified newspaper published and of general circulation in each of the counties where its customers reside, which contains the substance of M.C. Tariff Form No. 6.; and (iii) inform all customers by separate mailing to each customer of M.C. Tariff Form No. 6.

~~30.2.31.2.~~ M.C. RULE 24. The agent or representative of the carrier in charge of an office or place of business shall give any information regarding said proposed rates and rules and regulations required of him by any customer or prospective customer or his agent, and shall accord said persons, or their agents, opportunity to examine any of the tariffs of the carrier at all reasonable hours.

§150-2-31 32. Statutory Notice to the Commission.

~~31.1.32.1.~~ M.C. RULE 25. Notice to the Commission of a change of rates and charges or rules and regulations, under section 2, article 5, Chapter 24-A, of the Code, shall be given by the carrier by delivering to the Commission at the Executive

Secretary's office, free from all claims for postage or expressage, an original and eight (8) twelve (12) complete copies of the tariff or revision stating all the rates and rules it proposes to use, (one copy to be returned to the carrier) at least thirty (30) days prior to the effective date thereof, accompanied by a certificate in writing that notice is being given to the public in all respects as required by M.C. Rule 23 hereof, and if the proposed change states an increase or decrease, the estimated annual effect on revenues. ~~(See Tariff Form No. 6).~~ The carrier will file additional copies of its proposed tariffs upon request by the Commission's Executive Secretary.

No consideration will be given to or for the time during which a tariff or revision may be held by an express company for charges or by the post office department because of insufficient postage. A tariff or revision that is received by the Executive Secretary too late to give the Commission the full thirty (30) days' notice required by law will be returned to sender, and correction of the neglect or omission cannot be made which takes into account any time elapsing between the date upon which it was received and the date of attempted correction. When a tariff or revision is issued as to which the Commission is not given the statutory notice of thirty (30) days it is as if it had not been issued, and full statutory notice must be given on any reissue thereof.

31.2.32.2. M.C. RULE 26. RESERVED

~~31.2.1. When a new tariff has been so issued and notice thereof given to the Commission and the public in all respects as hereinbefore provided, such tariff will become effective on the date stated therein unless the operation thereof be suspended and the use of the rates and regulations therein stated be deferred by an order of the Commission, pending a hearing concerning the propriety of the proposed rates and regulations, under section 2, article 5, Chapter 24A of the Code.~~

~~31.2.2. When the Commission suspends any proposed rates, charges or regulations contained in any tariff, the previous rates, charges or regulations will remain in effect during the period of suspension or until lawfully canceled, reissued or otherwise ordered by the Commission. Whenever an order of suspension is received by a carrier against whose tariffs the order of suspension is directed, it shall be the duty of such carrier to file immediately a supplement, which shall bear no effective date but shall announce to the public and the Commission that such schedules are suspended until the date stated in the order of suspension and reference in such supplement shall be made to the tariffs where schedules remaining in effect during the period of suspension or until~~

~~further orders of the Commission will be found. (See Tariff Form No. 7).~~

~~31.2.3. When the order of suspension directs the suspension of a part of a tariff, which, except as to such part, is allowed to become effective, the supplement announcing the suspension shall also contain the rates, charges and regulations applicable during the period of suspension or shall make specific reference by P.S.C. number or numbers to the tariff or supplement where they will be found. (See Tariff Form No. 7).~~

~~31.2.4. If upon final determination the matter suspended is found not unlawful and the Commission directs that the order of suspension be vacated or the case dismissed, the affected carrier shall issue a supplement or revised page announcing the vacation of the order of suspension and provide by proper publication for the application of the lawful schedules and otherwise comply with such orders of the Commission as it may direct. (See Tariff Form No. 7).~~

~~31.3:32.3~~ M.C. RULE 27. Before any schedule or regulation rule so filed shall become effective the carrier filing the same as aforesaid shall furnish the Commission with a certificate to the effect that notice has been given to the public as required by M.C. Rule 23 hereof. A failure to furnish said certificate shall be deemed sufficient cause for the suspension of said schedule.

~~§150-2-32~~ 33. Filing Tariffs on Less than Statutory Notice.

~~32.1:33.1.~~ M.C. RULE 28. Tariffs and revised sheets stating changes in rates or practices, may be filed on less than thirty (30) days' notice to the Commission and the public, under section 2, article 5, Chapter 24-A of the Code, provided good cause is shown therefor. In making application for permission to file tariffs on less than statutory notice the carrier shall follow M.C. Tariff Form No. 1.

~~32.2:33.2.~~ M.C. RULE 29. When permission is granted to file a tariff or revision on less than statutory notice, the words "Effective on less than statutory notice by authority of an order of the Public Service Commission of West Virginia in M.C. Case No. _____, dated _____, 19____."

~~32.3. M.C. RULE 30. For tariffs or revisions issued on less than statutory notice under special permission of the Commission as herein provided, literal compliance with the requirements for the notice prescribed in any permission so granted by the Commission will be exacted in accordance with the practice prescribed by these rules.~~

~~32.4-33.3.~~ M.C. RULE 30-A. When application is made by a common carrier for permission to file revisions to existing tariffs stating increases or decreases in rates and charges on less than statutory notice to meet motor truck competition or for other reasons such applicant shall, at the time application is made, certify that notice thereof has been given to all competitive shippers and to all motor vehicles competitive common carrier in the territory affected, and unless such certificate accompanies the application the latter will not be received or considered but will be returned to the applicant.

~~§150-2-33~~ 34. Change of Ownership-Adoption Notice.

~~33.1-34.1.~~ M.C. RULE 31. In case of change of ownership or control of a common carrier by motor vehicle, or when a carrier or a part of its business is transferred from the operating control of one company to that of another, or when its name is changed, the company which will thereafter operate the carrier business must use the rates, classifications and ~~regulations~~ rules of the former operating company, (unless authorized to change by the Commission) and shall issue, file and post an adoption notice, ~~on a form furnished by the Commission, in the form of M.C. Tariff Form No. 11 (P.S.C. Adoption Notice),~~ adopting, ratifying and making its own all rates, rules, and classifications and ~~regulations~~ of the former operating motor carrier, on file with the Commission and effective at the time of such change of ownership or control. Adoption notices may be filed and made effective without previous notice.

~~33.2-34.2.~~ M.C. RULE 32. Adoption notices must likewise be filed by receivers and trustees assuming possession and operation of a motor carrier.

~~33.3-34.3.~~ M.C. RULE 33. All adoption notices shall be filed in consecutive numerical order, beginning with P.S.C. W.Va. M.C. Adoption Notice No. 1, and subsequent adoption notices filed by a common carrier taking over another carrier shall bear No. 2.

~~33.4-34.4.~~ M.C. RULE 34. Within ten days after the filing of an adoption notice as aforesaid by a common carrier, said carrier shall issue and file in its own name the tariff of the predecessor carrier then in effect and adopted by it, or such other tariff as it proposes to put into effect in lieu thereof, as prescribed in M.C. Rules 1 through 13 hereof with proper identifying designation. (Example: P.S.C. W.Va. M.C. No. 1 cancels P.S.C. W.Va. M.C. Adoption Notice No. 1.)

~~33.5-34.5.~~ M.C. RULE 35. (RESERVED)

~~33.6-34.6.~~ M.C. RULE 36. When a tariff or revision is issued by a motor carrier in compliance with Rule 34 which

states the rates, ~~and rules and regulations~~ of the predecessor carrier without change in any of the provisions thereof, the same may be filed without notice; but when such tariff or revision states any change in the effect of the rates, ~~and rules and regulations~~ of the predecessor motor carrier, such tariff or revision shall be subject in all respects as to filing and notice as provided in M.C. Rules 23 to 30, inclusive.

~~§150-2-34~~ 35. Posting Tariffs

~~34.1.35.1.~~ M.C. RULE 37. Every common carrier by motor vehicle shall provide a suitable table or desk in its principal office or offices located in the state (~~in its office where bills are paid~~) which shall make available to the public at all times the following:

~~34.1.1.35.1.1.~~ A copy of all effective tariffs and supplements with the Commission's filing date stamped thereon, setting out its rates, fares, classifications, charges, rules ~~and regulations~~, together with forms of contracts and applications applicable to the territory served from that office or place of business.

~~34.1.2.35.1.2.~~ A copy of Chapter 24-A, Code of West Virginia.

~~34.1.3.35.1.3.~~ A copy of the rules ~~and regulations~~ for the government of such carrier the Rules of Practice and Procedure and the Rules for the Construction and Filing of Tariffs adopted by the ~~Public Service~~ Commission.

~~34.1.4.35.1.4.~~ A suitable placard, in large type, giving information to the public that said tariffs, rules ~~and regulations~~ and a copy of the law are kept there for public inspection.

~~34.2.35.2.~~ M.C. RULE 38. (RESERVED)

~~34.3.35.3.~~ M.C. RULE 39. (RESERVED)

~~34.4.35.4.~~ M.C. RULE 40. Every carrier desiring to withdraw or cancel any tariff, rates, or schedules, under which no customer is receiving service, may do so by making informal application to the Commission setting forth its reasons for withdrawing or canceling said tariff, rate or schedule, and the Commission may refuse or grant said request.

~~34.5.35.5.~~ M.C. RULE 41. (RESERVED)

~~§150-2-35~~ 36. Information to be Submitted with Filing of Tariff or Application to Initiate or Change Rates.

~~35.1.36.1.~~ M.C. RULE 42. The information required by this rule represents the MINIMUM data that must accompany all tariff filings, applications for authority to change rates and charges or applications for approval of initial rates. If a carrier fails to comply with this rule, the tariff filing or application shall not be ~~received~~ or considered by the Commission but shall be returned to the carrier.

Each common carrier by motor vehicle, at the time it files a tariff for initial rates or stating changes in rates or an application for authority to change rates and charges for furnishing service, or an application for approval of initial rates and charges, shall present the proposed tariff, schedules and exhibits upon which it intends to rely in support of its application or filing. Such tariff schedules and exhibits shall include, but not necessarily be limited to, the minimum requirements outlined in Statements A to J, inclusive. In addition, each motor carrier shall be prepared to provide written direct testimony in support of its filing at the time of filing. The Commission may direct the filing of such testimony at any time after the filing of a tariff, application for authority to change rates and charges, or application for approval of initial rates.

Deletion of any required schedule as outlined in this rule shall cause the tariff filing or application to be returned as unacceptable, unless said deletion is corrected immediately.

Filing shall be in such form and contents so as to provide the Commission with sufficient information with which to evaluate the request of the applicant. Information shown in financial statements (prior to adjustments) shall originate from the applicant's general records.

The information required by this rule shall be furnished as a minimum requirement. Other information shall be provided as deemed appropriate by the applicant or as requested by the Commission.

Provided, this rule may be waived for good cause upon request for changes in wording which merely clarify existing tariff provisions, or which offer new optional services which have no adverse impact on customers who do not choose to use the new service. Requests for such waiver shall be accompanied by explanatory information including the reasons for the proposed clarification or new offering; the class or classes of customers affected; the extent to which such customers will be affected; the net financial effect of the proposed clarification or new offering; and verification of such information by an appropriate company official.

Provided further, this rule may be waived for good cause

where the proposed tariff provision reflects a ~~de minimis~~ change in practices, a rate reduction, or removal of an obsolete rate or provision. Requests for waiver for good cause in these categories shall be accompanied by explanatory information including the reasons for the proposed change; the class or classes of customers affected; the net financial effect of the proposed change; and a verification of such information by an appropriate company official.

Provided further, the provisions of M.C. Rule 42 shall not apply to filings to institute bad check charges and delayed payment penalties.

An original and ~~Eight~~ twelve (12) copies of the filing shall be submitted to the Commission. The carrier will file additional copies of the filing upon request by the Commission's Executive Secretary.

All adjustments to test year data must be based on known and measurable changes. All adjustments must be clearly and fully explained in detail. Grouping of two or more adjustments into a single net adjustment will not be permitted.

~~35.1.1.36.1.1.~~ TEST PERIOD: Actual audited or finally closed experience for the most recent ~~fiscal year~~ (twelve month period ~~used by the carrier for accounting and tax purposes~~) ending on a calendar quarter available shall be used in preparing statements A through J inclusive. All adjustments for known and measurable changes in revenues and cost shall be clearly and fully explained. If the carrier has been in operation less than twelve (12) months, estimates covering the period in which actual experience was not available, may be used in preparing the statements. The bases, procedure and data used to prepare such estimates shall be submitted in such detail as to permit ready analysis of the estimates.

~~35.2.36.2.~~ The format for a formal application to change rates, and the statements and supporting schedules to accompany said application and/or tariff filing are set forth in ~~P.S.C.~~ M.C. Form No. 48, and supporting ~~schedules~~ statements A through J, as follows:

ED. NOTE: All forms and schedules are ~~included~~ attached at the end of ~~this~~ these rules.

Tariff Form No. 1
(Tariff Rule No. 28)

PETITION FOR PERMISSION TO FILE TARIFFS
ON LESS THAN STATUTORY NOTICE

(Name of petitioning utility)

_____, 19_____
(Place and date)

To the Public Service Commission of West Virginia,
Charleston, West Virginia

The _____ does respectfully petition the Commission that
(Name of petitioning utility)
it be permitted, under section 4, article 2 of the law, to put in force the following rates, to become effective
_____ days after the filing thereof with the Commission:

(State fully the rate it is desired to put into effect; if freight rates, the articles upon which they are to apply, and
the points affected).

Your petitioner further represents that the said rates above mentioned will be published in Tariff P.S.C.W.Va.
No. _____ or in Supplement No. _____ to Tariff P.S.C.W.Va. No.
_____ and will supersede and take the place of the rates on like traffic and for like service as are set forth
in Tariff P.S.C.W.Va. No. _____ or Supplement No. _____ to Tariff P.S.C.W.Va.
No. _____ on file with the Commission.

And your petitioner further bases such requests upon the following facts, which present certain special
circumstances and conditions justifying the request herein made.

(State fully all the circumstances and conditions which are relied upon as justifying the application and if the
rates to be filed state a reduction in the existing rates, the estimated annual saving to the users of the service affected
thereby.)

And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and
to all rail and motor vehicle competitive common carriers in the territory affected as follows:

Here insert the names and shipping points of competitive shippers and the names of the rail and motor carrier or
carriers operating in such competitive territory so notified.)

(Name of utility)

By: _____
(Name of officer)

(Title of officer)

Tariff Form No. 2
(Tariff Rule 41)

REPORT ON TARIFF CHANGE

(To be filed in duplicate by all utilities, except railroads)

Name of utility _____

Address main office _____

Information compiled by _____ Title _____

_____ Tariff P.S.C. W. Va No. _____ Sheet No. _____
(Class of Service) (New Tariff Designation)

Change _____
(State part of tariff affected by change, such as: Applicability, availability, rates, etc.)

Reason for Change _____

Approximate annual reduction in revenue \$ _____

Approximate annual increase in revenue \$ _____

Points affected Estimated number of customers whose cost of service will be:

	Reduced	Increased	Unchanged

Remarks _____

Reporting Utility

By _____
(Name and title)

(FOR COMMISSION'S USE ONLY)

Authority for filing: Formal Order in Case No. _____ Dated _____
Informal Order No. _____ Dated _____
Statutory Notice _____
(Mark "X")

Date Filed _____

Tariff Form No. 3

STANDARD FORM OF TARIFF FOR _____ UTILITY

P.S.C. W.Va. No. 12
Canceling P.S.C. W.Va. No. 11

CITY OF BLANKVILLE, a municipal corporation

of

Blankville, West Virginia

Rates, Rules and Regulations for Furnishing

at

Blankville Blank County, West Virginia

FILED WITH THE

PUBLIC SERVICE COMMISSION

OF

WEST VIRGINIA

Issued _____
Effective _____

Issued by City of Blankville

(Signed, John Doe)
General Manager, _____ (Utility)

~~PSC
Sec. 20.
Leg. Rule/Adm. Reg. 24-1
Series II~~

~~Tariff Form No. 4~~

~~RATES~~

~~CITY OF BLANKVILLE, a municipal corporation.
Blankville, West Virginia
Applicable in entire territory served~~

~~AVAILABILITY OF SERVICE~~

~~Available for general domestic, commercial and industrial service.~~

~~RATE~~

First	2,000 gallons used per month	\$.75 per thousand gallons
Next	3,000 gallons used per month	.50 per thousand gallons
Next	20,000 gallons used per month	.45 per thousand gallons
Next	225,000 gallons used per month	.30 per thousand gallons
All Over	250,000 gallons used per month	.15 per thousand gallons

~~MINIMUM CHARGE~~

~~No bill will be rendered for less than the following amounts, according to the size of the meter installed, to-wit:~~

5/8 inch meter	1.50 per month
3/4 inch meter	2.15 per month
1 inch meter	3.85 per month
1 1/2 inch meter	8.65 per month
2 inch meter	15.35 per month
3 inch meter	34.55 per month
4 inch meter	61.45 per month
6 inch meter	138.25 per month

~~(NOTE: Minimum charges for various size meters shall be in the ratio of the area of the opening of each meter to that of the smallest meter used.)~~

~~DELAYED PAYMENT PENALTY~~

~~The above tariff is net. Any account not paid in full within twenty (20) days of date of bill, ten per cent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.~~

Revision of
(sheets revised)
canceling (sheets canceled)

Tariff Form No. 4a
(Tariff Rule 7)

STANDARD FORM OF TARIFF SHEET FOR WATER UTILITY

NAME OF UTILITY
CITY, STATE

Applicability

Applicable within the entire territory served. (or if split tariff, then specify what areas are applicable.)

Availability

Available for general domestic, commercial, industrial and sale for resale water service.

Rates (customers with metered water supply)

(Declining block rate style tariff)

<u>First</u>	<u>X,XXX gallons used per month</u>	<u>\$X.XX per 1,000 gallons</u>
<u>Next</u>	<u>X,XXX gallons used per month</u>	<u>\$X.XX per 1,000 gallons</u>
<u>All over</u>	<u>X,XXX gallons used per month</u>	<u>\$X.XX per 1,000 gallons</u>

(Service charge and usage style tariff)

<u>Service Charge</u>	<u>\$X.XX per month</u>
<u>Usage Charge</u>	<u>X.XX per 1,000 gallons water usage</u>

Flat Rate Charge (customers with non-metered water supply)

Equivalent to X,XXX gallons of water usage, \$XX.XX

Minimum Charge

No minimum bill will be rendered for less than \$XX.XX per month which is the equivalent of X,XXX gallons of water.

		<u>Equivalent gallons</u>
<u>5/8 inch meter</u>	<u>\$XX.XX</u>	<u>X,XXX</u>
<u>3/4 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>1 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>1-1/4 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>1-1/2 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>2 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>3 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>4 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>6 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>
<u>8 inch meter</u>	<u>XX.XX</u>	<u>X,XXX</u>

Note: When rates are increased as a result of a 30B case, the original minimum charges are not changed because the increment is based on gallons of water used.

Note: Sales for Resale is to be used when one water utility is selling water to another water utility for resale.

All water for resale to _____ will be billed in accordance to the approved rate of \$X.XX per 1,000 gallons used per month.

Note: Bulk Rate is to be used when a water utility is selling a large amount of water to a customer for its own use.

All water for bulk purchase will be billed at the approved rate of \$X.XX per 1,000 gallons used per month.

Instead a clause is added below the minimum charges, which reads as follows:

The above minimum charge is subject to an additional \$X.XX per 1,000 gallons of water used per month.

Returned Check Charge

A service charge equal to the actual bank fee assessed to the District or a maximum of \$15.00 will be imposed upon any customer whose check for payment of charges is returned by their bank due to insufficient funds.

Private Fire Protection Service:

Where connections, hydrants, sprinklers, etc. on private property are maintained by consumer:

1 inch Service Line with hydrants, sprinklers, and/or hose connections

3 inch Service Line with Hydrants, sprinklers, and/or hose connections

4 inch Service Line with hydrants, sprinklers, and/or hose connections

6 inch Service Line with hydrants, sprinklers, and/or hose connections

8 inch Service Line with hydrants, sprinklers and/or hose connections

10 inch Service Line with hydrants, sprinklers, and/or hose connections

12 inch Service Line with hydrants, sprinklers, and/or hose connections

Where connections and hydrants on private property are maintained by the water utility

These terms are payable monthly in advance.

Public Fire Protection Service:

The _____ shall pay a public fire service charge of \$ _____ per annum, payable in twelve equal monthly payments. This charge covers all water system facilities existing at _____, which are used in whole or in part for public fire service.

Note: The below provision will be added to the water utility's tariff, but added on a separate page preceding the tariff page(s).

Municipal Excise Tax Surcharge

The municipalities listed below, having imposed public utility tax computed on the basis of two percent of the revenues from _____ sales by _____ water utility within the corporate limits of such municipalities, shall be billed as a "surcharge" to the customers receiving service within said corporate limits.

The water utility is required to collect the utility tax pursuant to West Virginia Code §8-13-5a.

Customers receiving _____ service within the corporate limits of the specified municipality shall pay a surcharge based on the following surcharge rates:

Utility Excise Tax

Tariff

Municipality

Local Tax Rate

Surcharge Rate

Delayed Payment Penalty

The above schedule is net. On all accounts not paid in full when due, ten percent will be added to the net current amount unpaid. This delayed payment penalty is not interest and is to be collected only once for each bill where it is appropriate.

Reconnection \$X.XX

To be charged whenever the supply of water is turned off for violations of rules, non-payment of bills, or fraudulent use of water.

Surcharge

\$X.XX per bill per month for a period not to exceed XXX years from the effective date of this tariff will be charged in order to eliminate the arrearage to XXXXXXXXX.

Tap Fee

The following charges are to be made whenever the utility installs a new tap to serve an applicant for service.

A tap fee of \$X.XX will be charged to customers applying for service before construction is completed adjacent to the customers premises in connection with a certificate proceeding before the Commission. This pre-construction tap fee will be invalid after the completion of construction adjacent to an applicant's premises that is associated with a certificate proceeding.

A tap fee of \$X.XX will be charged to all customers who apply for service outside of a certificate proceeding before the Commission for each new tap to the system.

Leak Adjustment

\$X.XX per 1,000 gallons is to be used when a bill reflects unusual consumption which can be attributed to eligible leakage on customer's side of the meter. This rate is applied to calculate consumption above the customer's historical average usage.

Security Deposit

Not to exceed one-twelfth (1/12) of the annual estimated charge for residential service or one-sixth (1/6) of the annual estimated charge for commercial service, or fifty dollars, whichever is greater.

Tariff Form No. 4b
(Tariff Rule 7)

STANDARD FORM OF TARIFF SHEET FOR SEWER UTILITY
(Loose Leaf)

NAME OF UTILITY
CITY, STATE

Applicability

Applicable within the entire territory served. (or if split tariff, then specify what areas are applicable.)

Availability

Available for general domestic, commercial and industrial service and sale for resale sewer service.

Rates (customers with metered water supply)

(Declining block rate style tariff)

First X.XXX gallons of water used per month \$X.XX per 1,000 gallons
Next X.XXX gallons of water used per month X.XX per 1,000 gallons
All Over X.XXX gallons of water used per month X.XX per 1,000 gallons

(service charge and usage style tariff)

Service charge \$X.XX per month
Usage charge \$X.XX per 1,000 gallons of water usage

Flat Rate Charge (customers with non-metered water supply)

Equivalent of X.XXX gallons of water usage, \$XX.XX per month.

Minimum Charge

No bill will be rendered for less than \$XX.XX per month, which is the equivalent of X.XXX gallons of water usage with a 5/8" meter.

Note: When rates are increased as a result of a 30B case, the original minimum charge is not changed because the increment is based on gallons of water used. Instead a clause is added below the minimum charge, which reads as follows:

The above minimum charge is subject to an additional \$X.XX per 1,000 gallons of water used per month.

Returned Check Charge

A service charge equal to the actual bank fee assessed to the sewer utility up to a maximum of \$15.00 will be imposed upon any customer whose check for payment of charges is returned by the bank due to insufficient funds.

Disconnect/Reconnect/Administrative Fees

Whenever water service has been disconnected for non-payment of sewer bills in conjunction with a water service termination agreement with (name of water company), a disconnection fee of \$XX.XX shall be charged; or in the event the delinquent sewer bill is collected by the water company, an administrative fee of \$XX.XX shall be charged.

Whenever water service, which has been previously disconnected or otherwise withheld for non-payment of a

sewer bill in conjunction with a water service termination agreement with (name of water company), is reconnected, a

Tariff

fee of \$XX.XX shall be charged.

Note: Bulk Rate in sewer is used when a sewer utility treats the wastewater of another utility or non-utility as specified

All wastewater from (utility or non-utility as specified) will be treated at the approved rate of \$X.XX per 1,000 gallons.

Note: The below provision will be added to the sewer utility's tariff, but added on a separate page preceding the tariff page(s).

Municipal Excise Tax Surcharge

The municipality listed below, having imposed public utility tax computed on the basis of two percent of revenues from sales by _____ the sewer utility within the corporate limits of such municipalities, shall be billed as a "surcharge" to the customers receiving service within said corporate limits.

The sewer utility is required to collect the utility tax pursuant to West Virginia Code §8-13-5a.

Customers receiving service within the corporate limits of the specified municipality shall pay a surcharge based on the following surcharge rates:

<u>Municipality</u>	<u>Local Tax Rate</u>	<u>Utility Excise Tax</u>	<u>Surcharge Rate</u>
---------------------	-----------------------	---------------------------	-----------------------

Security Deposit

Not to exceed one-twelfth (1/12) of the annual estimated charge for residential service, or one-sixth (1/6) of the annual estimated charge for commercial service, or fifty dollars, whichever is greater.

Delayed Payment Penalty

The above schedule is net. On all accounts not paid in full when due, ten percent will be added to the net current amount unpaid. This delayed payment penalty is not interest and is to be collected only once for each bill where it is appropriate.

Surcharge

\$X.XX per bill per month for a period not to exceed XXX years from the effective date of this tariff will be charged in order to eliminate the arrearage to XXXXXX.

Tap Fee

The following charges are to be made whenever the utility installs a new tap to serve an applicant for service.

A tap fee of \$X.XX will be charged to customers applying for service before construction is completed adjacent to the customers premises in connection with a certificate proceeding before the Commission. This pre-construction tap fee will be invalid after the completion of construction adjacent to the applicant's premises that is associated with a certificate proceeding.

A tap fee of \$X.XX will be charged to customers applying for service outside of a certificate proceeding before the Commission for each new tap to the system.

Leak Adjustment

\$X.XX per 1,000 gallons of water is to be used when a bill reflects unusual water consumption which can be attributed to eligible leakage on customer's side of meter. This rate is applied to calculate consumption above the customer's historical average usage.

Surface or Ground Water Surcharge

An additional amount shall be charged where surface or ground water is introduced into the sanitary system where evidence of a violation exists.

Surcharge formula to be applied in cases where surface drainage is connected to the utility's sewer system.

Applicability

Whenever the utility has discovered that a customer's roof drain, downspout, storm sewer or similar facilities conducting surface water have been connected to the utility's sewer system, and such customer has failed to take appropriate action, within thirty (30) days of receipt of a demand by the utility in accordance with the Rules and Regulations of the Public Service Commission, to eliminate such connection, a surcharge will be imposed upon the customer calculated on the basis of the following formula:

<u>S</u>	<u>=</u>	<u>A x R x .0006233 x C</u>
<u>S</u>	<u>=</u>	<u>The surcharge in dollars</u>
<u>A</u>	<u>=</u>	<u>The area under roof and/or the area of any other water collection surface connected to the sanitary sewer, in square feet.</u>
<u>R</u>	<u>=</u>	<u>The measured monthly rainfall, in inches.</u>
<u>.0006233</u>	<u>=</u>	<u>A conversion factor to change inches of rain x square feet of surface to thousands of gallons of water.</u>
<u>C</u>	<u>=</u>	<u>The utility's approved rate per thousand gallons of metered water usage.</u>

The utility shall not impose the surcharge unless and until the customer has been notified by certified mail, return receipt requested, or by hand delivery, that it has been established by smoke testing, dye testing, or on-site inspection that rain or surface water is being introduced into the sanitary sewer system at the customer's location, and that the customer has not acted within thirty (30) days from receipt of such notice to divert the water from the sanitary sewer system.

Said surcharge shall be calculated and imposed for each month that said condition continues to exist. Failure to pay the surcharge and/or correct the situation shall give rise to the possible termination of water service in accordance with the Rules and Regulations of the Public Service Commission of West Virginia.

PSC
Sec. 20.
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form No. 5
STANDARD FORM OF TARIFF SHEET FOR WATER UTILITY
(Loose Leaf)

CITY OF BLANKVILLE, a municipal corporation
Blankville, West Virginia
First Revision of
Original Sheet No. 1
P.C.S.W. Va. No. 1
Canceling
Original Sheet No. 1

SCHEDULE NO. 1

~~Applicable in entire territory served.~~

~~(C) AVAILABILITY OF SERVICE~~

~~Available for general domestic, commercial and industrial service.~~

~~(R) RATE~~

First 2,000 gallons used per month	\$0.75 per thousand gallons
Next 3,000 gallons used per month	.50 per thousand gallons
Next 20,000 gallons used per month	.45 per thousand gallons
Next 225,000 gallons used per month	.30 per thousand gallons
All over 250,000 gallons used per month	.15 per thousand gallons

~~(A) MINIMUM CHARGE~~

~~No bill will be rendered for less than the following amounts, according to the size of the meter installed, to-wit:~~

5/8 inch meter	\$ 1.50 per month
3/4 inch meter	2.15 per month
1 inch meter	3.85 per month
1 1/2 inch meter	8.65 per month
2 inch meter	15.35 per month
3 inch meter	34.55 per month
4 inch meter	61.45 per month
6 inch meter	138.25 per month

DELAYED PAYMENT PENALTY

The above tariff is net. Any account not paid in full within twenty (20) days of date of bill, ten per cent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.

Issued May 1, 1955
Effective June 15, 1955

Issued by: John Doe
General Manager Water Department

Tariff Form No. 5
(Tariff Rule 19)

FORM OF CERTIFICATE OF NOTICE
TO THE PUBLIC OF CHANGE IN TARIFF

To Public Service Commission of West Virginia,
Charleston, West Virginia

Pursuant to a requirement of Rule 19, Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ of the _____

(Title of officer)

_____ a public utility furnishing _____

(Name of utility)

(Kind of service)

service within the State of West Virginia, which on the _____ day of _____, 19 _____

issued its *Tariff P.S.C.W. Va. No. _____, canceling Tariff P.S.C.W. Va. No. _____, and that notice to the public of the issuing of the same is being given in all respects as required by Rule 19 of said Rules and Regulations, as follows:

On the _____ day of _____, typewritten or printed notice proposed rates or regulations was mailed to each of the _____ customers of the Company whose rates or charges

(Approximate number)

will be increased thereby, a copy of said notice being attached hereto.

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____ day of _____

Address: _____

*If a revised sheet, or additional sheet of a looseleaf tariff, is used to state changes in rates or regulations, the filing should be described as _____ Revision of Original Sheet No. _____ P.S.C.W. Va. No. _____ canceling _____ Original Sheet No. _____, or Original Sheet No. _____ P.S.C.W. Va. _____ canceling P.S.C.W. Va. Adoption Notice No. _____

-If notice is given by publication as provided by Rule 19, use the following:

That more than 20 customers will be affected by said change by way of an increase in their rates or charges, and on the _____ day of _____, there was delivered to the _____ a qualified newspaper published and of general circulation in each of the counties where the utility's customers reside, for publication therein once a week for two successive weeks, a notice of the proposed rates in the form of Tariff Form No. 8-A, a copy of said notice being attached hereto. A certificate of the publication of said notice, provided by the newspaper, will be furnished to the Public Service Commission upon the completion of the same in accordance with Rule 19 of said Rules.

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form No. 6
(Tariff Rule 25)
FORM OF CERTIFICATE OF NOTICE
TO THE PUBLIC OF CHANGE IN TARIFF

To Public Service Commission of West Virginia,
Charleston, West Virginia

Pursuant to a requirement of Rule 25, Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ of the _____

(Title of officer)

_____, a public utility furnishing _____
(Name of utility) (Kind of service)

service within the State of West Virginia, which on the _____ day of _____, _____, issued its *Tariff P.S.C.W.Va. No. _____, canceling Tariff P.S.C.W.Va. No. _____ to become effective _____, 19 _____, and that notice to the public of the issuing of the same is being given in all respects as required by Rule 23 of said Rules and Regulations, as follows:

On the _____ day of _____, 19 _____, the same was exhibited for public inspection at the offices and places of business of the Company in the territory affected thereby, to-wit, at the following places:

(Give location of offices where rates are posted)

and that the same will be kept open to public inspection at said offices and places of business in conformity to the requirements of Rules 23, 24 and 37 of said Rules and Regulations.

On the _____ day of _____, 19 _____, typewritten or printed notice of the proposed rates or regulations was mailed to each of the _____ customers of the Company whose rates or charges

(Approximate number)

will be increased thereby, a copy of said notice being attached hereto.

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____ day of _____, 19 _____.

Address: _____

*If a revised sheet, or additional sheet of a looseleaf tariff, is used to state changes in rates or regulations, the filing should be described as Revision of Original Sheet No., P.S.C.W.Va. No., canceling Original Sheet No. or Original Sheet No. P.S.C.W.Va. canceling P.S.C.W.Va. Adoption Notice No.

-If notice is given by publication as provided by Rule 23, use the following:
That more than 20 customers will be affected by said change by way of an increase in their rates or charges, and on the day of, 19, there was delivered to the, a qualified newspaper published and of general circulation in the community in which a majority of said each of the counties where the utility's customers reside, for publication therein once a week for two successive weeks, the first publication to be made at least

thirty (30) days prior to the effective date of said change, a notice of the proposed rates or regulations, in the Form of Tariff Form No. 8, a copy of said notice being attached hereto. A certificate of the publication of said notice, provided by the newspaper, will be furnished to the Public Service Commission upon the completion of the same in accordance with Rule 27 of said Rules and Regulations.

PSC
Leg. Rule/Admin. Reg. 24-1
Series H

Sec. 20

Tariff Form No. 7

TARIFF SUPPLEMENT TO BE FILED AFTER TARIFF
IS SUSPENDED BY COMMISSION'S ORDER

(Name of Utility)

FURNISHING

(Class of Service)

SERVICE

Filed Pursuant to Rule _____ P.S.C.W.Va. Tariff Rules and Regulations. Authority:

Filed With Public Service Commission of West Virginia

Issued _____ Effective _____

Issued By

(Title)

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Tariff Form No. 8
 (Tariff Rule No. 23)

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATES

NOTICE is hereby given that _____, a public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, a tariff containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ unless otherwise ordered by the Public Service Commission and will produce approximately \$_____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) INCREASE	(%) INCREASE
Residential	\$ _____	% _____
Commercial	\$ _____	% _____
Industrial	\$ _____	% _____
Resale	\$ _____	% _____
Other	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale customers by name. The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Public Service Commission. (If a hearing is scheduled, notice will be given of the time and place of hearing.)

Anyone desiring to protest or intervene should file a written protest or notice of intervention within 25 days following the date of this publication unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases and to participate in future proceedings. All protests or requests to intervene should briefly state the reason for the protest or intervention. Requests to intervene must comply with the Commission's rules on intervention set forth in the Commission's Rules of Practice and Procedure. All protests and interventions should be addressed to The Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, Charleston, West Virginia 25323.

A complete copy of this tariff, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company:

 (List with each publication only those offices applicable)

A copy of this tariff is also available for public inspection at the office of the Executive Secretary of the PUBLIC SERVICE COMMISSION at 201 Brooks Street, Charleston, West Virginia.

NOTE: Certificate of publication to be filed with Commission within 15 days of date of publication.

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form No. 8-A
(Tariff Rule No. 19)

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION
WITHOUT PROPOSED EFFECTIVE DATES

NOTICE is hereby given that _____, a public utility, has on _____, 19____, filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will produce approximately \$_____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$ INCREASE	(%) INCREASE
Residential	\$ _____	% _____
Commercial	\$ _____	% _____
Industrial	\$ _____	% _____
Resale	\$ _____	% _____
Other	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Commission. (If a hearing is scheduled, notice will be given of the time and place of hearing.)

Anyone desiring to protest or intervene should file a written protest or notice of intervention within 25 days following the date of this publication unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases and to participate in future proceedings. All protests or requests to intervene should briefly state the reason for the protest or intervention. Requests to intervene must comply with the Commission's rule on intervention set forth in the Commission's Rules of Practice and Procedure. All protests and interventions should be addressed to Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, Charleston, West Virginia 25323.

A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company:

(List with each publication only those offices applicable)

A copy of the proposed rates is available for public inspection at the office of the Executive Secretary of the PUBLIC SERVICE COMMISSION at 201 Brooks Street, Charleston, West Virginia.

NOTE: Certificate of publication to be filed with Commission within 15 days of date of publication.

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Tariff Form No. 8-B
 (Tariff Rule No. 30-B)

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION

NOTICE is hereby given that _____, a public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ unless otherwise ordered by the Public Service Commission and will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) INCREASE	(%) INCREASE
Residential	\$ _____	% _____
Commercial	\$ _____	% _____
Industrial	\$ _____	% _____
Resale	\$ _____	% _____
Other	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested increased rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Public Service Commission. (If a hearing is conducted, notice will be given of the time and place of hearing.)

A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company:

 (List with each publication only those offices applicable)

A copy of the proposed rates is also available for public inspection at the office of the Executive Secretary of the PUBLIC SERVICE COMMISSION at 201 Brooks Street, Charleston, West Virginia.

The 30-B procedure is designed to provide for a change in rates and charges in order to produce additional revenue sufficient, but no more than sufficient, to offset increased cost for purchased gas, water, sewer, or electric or for transportation of such purchased gas, water, sewer, or electric to such utilities. Consequently, protest should be limited to the reasonableness of the cost offset and the method by which it is calculated. Anyone desiring to protest or intervene should file a written protest or notice of intervention within twenty-five (25) days following the date of this publication unless otherwise modified by Commission order. Failure to timely intervene can affect your rights to protest any rate increases and to participate in future proceedings. Requests to intervene must comply with the Commission's rules on intervention set forth in the Commission's Rules of Practice and Procedure. All protests and interventions should be addressed to Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323

NOTE: Certificate of publication to be filed with Commission within fifteen (15) days of date of publication, unless notice is provided to not less than twenty (20) customers, as provided in Rule 30-B.

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form No. 8-C
(Tariff Rule No. 30-C)

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION

NOTICE is hereby given that _____, a public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ unless otherwise ordered by the Public Service Commission and will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) INCREASE	(%) INCREASE
Residential	\$ _____	% _____
Commercial	\$ _____	% _____
Industrial	\$ _____	% _____
Resale	\$ _____	% _____
Other	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested increased rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Public Service Commission. (If a hearing is conducted, notice will be given of the time and place of hearing.)

A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company.

(List with each publication only those offices applicable)

A copy of the proposed rates is available for public inspection at the office of the Executive Secretary of the PUBLIC SERVICE COMMISSION at 201 Brooks Street, Charleston, West Virginia.

The 30-C procedure is designed to provide a procedure for changing rates charged to customers by natural gas distribution utilities based exclusively on the cost of purchased gas. Consequently, protest should be limited to the reasonableness of such cost and the method by which they are calculated. Anyone desiring to protest or intervene should file a written protest or notice of intervention within twenty-five (25) days following the date of this publication unless otherwise modified by Commission order. Failure to timely intervene can affect your rights to protest any rate increases and to participate in future proceedings. Requests to intervene must comply with the Commission's rules on intervention set forth in the Commission's Rules of Practice and Procedure. All protests and interventions should be addressed to Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323

NOTE: Certificate of publication to be filed with Commission within fifteen (15) days of date of publication, unless notice is provided to not less than twenty (20) customers, as provided in Rule 30-C.

PSC
~~Leg. Rule/Adm. Reg. 24-1~~
 Series H

Tariff Form No. 9
 (Tariff Rule No. 19)

NOTICE OF PUBLIC HEARING

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in ~~its~~ a hearing room at 201 Brooks Street, Charleston on _____, at _____ concerning the increased rates and charges filed by _____, a public utility, for furnishing _____ to _____ customers at _____ in the County(ies) of _____. Anyone desiring to protest the approval of these increased rates may appear at the hearing or may file a written protest to: ~~The Office of the Executive~~ Secretary of the PUBLIC SERVICE COMMISSION at P.O. Box 812, 201 Brooks Street, Charleston, West Virginia, 25323.

The proposed increased rates and charges will produce approximately \$_____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) INCREASE	(%) INCREASE
Residential	\$ _____	% _____
Commercial	\$ _____	% _____
Industrial	\$ _____	% _____
Resale	\$ _____	% _____
Other	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. Any increase in rates and charges will not become effective until authorized and approved by the Commission.

A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers or their agents, at any of the following offices of the Company:

 (List with each publication only those offices applicable)

NOTE: Certificate of publication to be filed with Commission within 15 days of date of publication.

PSC
Reg. Rule/Adm. Reg. 24-1
Series H

Tariff Form No. 10
(Tariff Rule No. 19-A)

NOTICE OF APPLICATION TO CHANGE RATES

CASE NO. _____

On _____,
a public utility, filed with the Public Service Commission of West Virginia, an application requesting increased
(decreased) rates and charges for furnishing _____ service to _____ customers at
_____ in the County(ies) of _____.

The ~~Staff of the~~ Public Service Commission has reviewed the application and has ~~conditionally approved~~
recommended increased (decreased) rates and charges designed to produce approximately \$ _____ annually in
additional (reduced) revenue, an increase (decrease) of _____%. The present rates are as follows:

PRESENT RATES

The ~~Commission approved~~ Staff recommended rates are as follows:

COMMISSION APPROVED STAFF RECOMMENDED RATES

~~Any person affected by this change has a right to protest or to be heard as to why the change should not be
allowed, either wholly or in part.~~

The average monthly bill for the various classes of customers would be changed as follows:

	<u>(\$)</u> INCREASE	<u>(%)</u> INCREASE
<u>Residential</u>	\$ _____	% _____
<u>Commercial</u>	\$ _____	% _____
<u>Industrial</u>	\$ _____	% _____
<u>Resale</u>	\$ _____	% _____
<u>Other</u>	\$ _____	% _____

(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ include _____ (list all resale
customers by name).

Anyone desiring to protest the changed rates and charges must do so, in writing, within ten (10) days of the date
of publication of this notice. All protests should be addressed to the Executive Secretary, Public Service Commission of
West Virginia, P. O. Box 812, Charleston, West Virginia 25323. To help the Commission determine the justification
for additional review and investigation, protests must be specific as to reasons that the changed rates and charges should
be modified. In addition, anyone desiring a hearing in this matter must demand a hearing in the letter of protest.

If no hearing is demanded, the Commission may affirm the proposed rates without a hearing.

Utility Name

PSC
~~Leg. Rule/Adm. Reg. 24-1~~
Series H

Tariff Form No. 11
(Tariff Rule No. 19-A)

APPLICATION TO CHANGE RATES

STATE OF WEST VIRGINIA
PUBLIC SERVICE COMMISSION

1. THE APPLICANT IS:

Name _____

Address _____

Telephone Number _____

2. THE PERSON RESPONSIBLE FOR THE BOOKS AND RECORDS IS:

Name _____

Address _____

Telephone Number _____

3. LIST A COMPLETE SCHEDULE OF THE APPLICANT'S PROPOSED RATES. Attach a schedule if the space below is not sufficient. However, if the Applicant chooses to omit this section, the Form will be accepted for filing.

4. ATTACH A COPY OF THE APPLICANT'S MOST RECENTLY FILED FEDERAL INCOME TAX RETURN. (If omitted, include an explanation, and substitute a statement of income and expenses for the most recent accounting year used by the utility for bookkeeping purposes.)

5. If the Applicant's most recent required Annual Report is not already on file, include the Annual Report with this application.

Signature of Owner or Officer

PSC

Reg. Rule/Admin. Reg. 24-1
Series H
20 P.S.C.-W.Va. Form 42

Tariff Form No. 42

The formats for statements and supporting schedules required by Rule 42 for those utilities whose entire operations are under the jurisdiction of the West Virginia Public Service Commission are as follows:

STATEMENT A
SCHEDULE 1
DETAIL OF OPERATING REVENUES
YEAR ENDED _____ 19 _____

Per Books (1)	Accounting Adjustments (2)	Per Books Adjusted (3)	Going-level Adjustments (4)	Going-Level (5)	Proforma Adjustment (6)	Proforma (7)
---------------	----------------------------	------------------------	-----------------------------	-----------------	-------------------------	--------------

SALES OF _____
(Water, gas, electricity, etc.)

DETAIL BY ACCOUNTS

Total Sales of _____
(Water, gas, electricity, etc.)

OTHER OPERATING REVENUES

DETAIL BY ACCOUNTS

Total Other Operating Revenues

Total Operating Revenues

PSC Sec. 20
Log. Rule/Adm. Reg. 24-1
Series H

Tariff Form 42
Page 4 of 15

STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____ 19 _____

PER BOOKS (1)	ACCOUNTING ADJUSTMENTS (2)	PER BOOKS ADJUSTED (3)	GOING-LEVEL ADJUSTMENTS (4)	GOING-LEVEL (5)
---------------------	----------------------------------	------------------------------	-----------------------------------	--------------------

DETAIL BY ACCOUNTS

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED _____ 19 _____

Charges to Depreciation,
Amortization and
Depletion Accounts

DETAIL BY FUNCTION

Charges to Clearing Accounts _____
Total _____

PSC Sec. 20
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form 42
Page 5 of 15

The form for the required detail of going-level charges shall be as follows:

STATEMENT A
SCHEDULE 3
CALCULATION OF GOING-LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
YEAR ENDED _____ 19 _____

AVERAGE W.VA. JURISDICTIONAL PLANT IN SERVICE - PER STATEMENT B (1)	RATE (2)	GOING-LEVEL CHARGES (3)
---	-------------	-------------------------------

DETAIL BY ACCOUNTS

STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____ 19 _____

PER BOOKS (1)	ADJUST- MENTS (2)	PER BOOKS ADJUSTED (3)	GOING- LEVEL ADJUST- MENTS (4)	GOING- LEVEL (5)
---------------------	-------------------------	---------------------------------	--	------------------------

Federal Taxes

Detail by Type

West Virginia Taxes

Detail by Type Taxes _____
(List Other States if Applicable)

Detail by Type _____

TOTALS

Proforma Adjustments

Proforma _____

STATEMENT A
 SCHEDULE 5
 FEDERAL INCOME TAXES
 YEAR ENDED _____ 19 _____

	PER PER BOOKS (1)	PER BOOKS ADJUSTED (2)	GOING- LEVEL (3)	PROFORMA (4)
Operating Revenues				
Less:				
Operation and Maintenance Expenses				
Depreciation and Amortization (Per Books)				
Taxes Other Than Federal Income Taxes				
Net Operating Income Before Federal Income Taxes				
Statutory Additions (Deductions):				
Interest				
Additional Depreciation Adjustments				
Capitalized Taxes - Pensions				
Other (Itemize)				
Net Additions (Deductions)				
Taxable Income				
Tax at Statutory Rate	()	()	()	()
Less Savings due to Consolidation (%)				
Tax Including Savings Before Investment Tax Credit	()	()	()	()
Investment Tax Credit - Flow Through				
Provision for Current Taxes				
Amortization of Deferrals (If Applicable)	()	()	()	()
Provision for Federal Income Taxes				

STATEMENT A
SCHEDULE 6
OTHER INCOME

Year Ended _____, 19 _____

Per Books

Detail By Account _____

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS

Year Ended _____, 19 _____

Per Books

Detail By Account _____

PSC

~~Leg. Rule/Adm. Reg. 24-1~~
Series H

Tariff Form 42

Page 8 of 15

STATEMENT B
AVERAGE RATE BASE

WEST VIRGINIA JURISDICTIONAL OPERATIONS

	AVG. BALANCE PER BOOKS (1)	ACCOUNT- ING ADJUST- MENTS (2)	PER BOOKS ADJUSTED (3)	GOING- LEVEL ADJUST- MENTS (4)	GOING LEVEL (5)
Utility Plant in Service					
Utility Plant Held for Future Use					
Unclassified Plant in Service					
Construction Work in Progress - Completed and in Service					
Total					
Accumulated Provision for Depreciation, Depletion and Amortization					
Retirement - Work in Progress					
Contributions in Aid of Construction					
Customers Advances					
Total					
Net investment in Utility Plant					
Working Capital: Allowance (Materials and Supplies, Prepayments, and Working Cash)					
Detail of Deferred Federal Income Taxes (if applicable)					
Deferred Investment Tax Credit (if applicable)					
Total Average Rate Base					

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Tariff Form 42
Page 9 of 15

STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE
 YEAR ENDED _____, 19 _____

BALANCE BEGINNING OF YEAR	ADDI- TIONS	RETIRE- MENTS	OTHER CHANGES	BALANCE END OF YEAR	AVERAGE MONTHLY BALANCE
(1)	(2)	(3)	(4)	(5)	(6)

DETAIL BY
 ACCOUNT

Total _____

Accounting Adjustments: (List detail by accounts) _____

Per Books Adjusted _____

STATEMENT B
 SCHEDULE 2
 PLANT HELD FOR FUTURE USE

BALANCE BEGINNING OF YEAR	ADDI- TIONS	RETIRE- MENTS	OTHER CHANGES	BALANCE END OF YEAR	AVERAGE MONTHLY BALANCE
(1)	(2)	(3)	(4)	(5)	(6)

DETAIL BY
 ACCOUNT

Total _____

Accounting Adjustments: (List detail by accounts) _____

Per Books Adjusted _____

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form 42
Page 10 of 15

STATEMENT B
SCHEDULE 5
MATERIALS AND SUPPLIES

AVERAGE
MONTHLY
BALANCE

DETAIL BY ACCOUNT

Total _____

Accounting Adjustments: _____
(List detail by account)

Per Books Adjusted _____

STATEMENT B
SCHEDULE 6
PREPAYMENTS

AVERAGE
MONTHLY
BALANCE

DETAIL BY ACCOUNT

Total _____

Accounting Adjustments: _____
(List detail by account)

Per Books Adjusted _____

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Tariff Form 42
Page 11 of 15

STATEMENT B
 SCHEDULE 7
 WORKING CASH ALLOWANCE

W. VA. JURISDICTIONAL OPERATIONS
PER BOOKS
PER BOOKS ADJUSTED GOING-LEVEL
 (1) (2) (3)

Total Operating and Maintenance Expenses

Less Purchased (Electricity, Gas, or Water)	_____
Net Expense Excluding (Electricity, Gas, or Water)	_____
Other Deductions (If Applicable)	_____
Balance	_____

Calculation:

Companies that bill monthly except telephone companies use 12.33%, telephone companies use 4.11%, and companies that bill on other than monthly basis use formula as previously approved by the Commission.

STATEMENT B
 SCHEDULE 8
 ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

BALANCE BEGIN- NING OF PERIOD	CURRENT YEARS PRO- VISION	RETIRE- MENTS	OTHER CHANGES	BALANCE END OF PERIOD	AVERAGE MONTHLY BALANCE
(1)	(2)	(3)	(4)	(5)	(6)

DETAIL BY ACCOUNTS

Total _____

Accounting Adjustments: (List detail by account) _____

Per Books Adjusted _____

Going-Level Adjustments: (List detail by account) _____

Adjusted to Going-Level

Sec. 20

PSC

Leg. Rule/Adm. Reg. 24-1
Series H

Tariff Form 42

Page 12 of 15

STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

AVERAGE
MONTHLY
BALANCE

Total _____

Accounting Adjustments (List detail by account) _____

Per Books Adjusted _____

STATEMENT B
SCHEDULE 10
CONTRIBUTIONS IN AID OF CONSTRUCTION

BALANCE BEGINNING OF PERIOD (1)	ADDI- TIONS (2)	RETIRE- MENTS (3)	OTHER CHANGES (4)	BALANCE END OF PERIOD (5)	AVERAGE MONTHLY BALANCE (6)
--	-----------------------	-------------------------	-------------------------	------------------------------------	--------------------------------------

DETAIL

Total _____

Accounting Adjustments:(List detail by account) _____

Per Books Adjusted _____

STATEMENT B
SCHEDULE 11
CUSTOMERS' ADVANCES FOR CONSTRUCTION

BALANCE BEGINNING OF PERIOD (1)	ADDI- TIONS (2)	RETIRE- MENTS (3)	OTHER CHANGES (4)	BALANCE END OF PERIOD (5)	AVERAGE MONTHLY BALANCE (6)
--	-----------------------	-------------------------	-------------------------	------------------------------------	--------------------------------------

DETAIL

Total _____

Accounting Adjustments: (List detail by account) _____
Per Books Adjusted _____

Sec. 20

PSC
~~Leg. Rule/Adm. Reg. 24-1~~
Series H

Tariff Form 42
Page 13 of 15

STATEMENT C
DETAIL OF EQUITY AND/OR DEBT CAPITAL

-No specific format is contemplated for the Statement C data required by this rule. Each utility should clearly detail the information required.-

STATEMENT D
BILL ANALYSIS

-No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required.-

STATEMENT E
ALLOCATION OF COST OF SERVICE

-No specific format is contemplated for the detail required in this Statement. Each utility to which Statement E is applicable should clearly detail the information required.-

STATEMENT F
COMPARATIVE BALANCE SHEET
AS AT _____, +9 _____ and +9 _____.

-No specific format is required for Statement F and Statement F, Schedules 1 and 2. Each utility should clearly detail the information required on these statements.

PSC
Leg. Rule/Adm. Reg. 24-1
Series-H

Tariff Form 42
Page 14 of 15

STATEMENT G
DETAIL OF ADJUSTMENTS

INCREASE
(DECREASE)

ADJUSTMENT NUMBER

Accounting Adjustments
(List)

Going-Level Adjustments
(List)

Proforma Adjustments
(List)

VERIFICATION

STATE OF WEST VIRGINIA

COUNTY OF _____ to-wit:

_____ the _____
(Officer, Partner or Owner)

of the _____ the applicant(s) named in the foregoing petition being duly sworn says
that he knows the contents of said application and that the facts and allegations therein contained are true except insofar
as they are therein stated to be upon information and belief and that insofar as they are therein stated to be upon
information and belief he believes them to be true.

(Title)

Taken, sworn to and subscribed before me this _____ day of _____
19_____
My Commission expires _____, 19_____.

(Notary Public in and for said County)

PSC
~~Leg. Rule/Adm. Reg. 24-1~~
Series H

PUBLIC SERVICE COMMISSION
WEST VIRGINIA

FORM 42-MJ

The formats for statements and supporting schedules required by Rule 42 for multi-jurisdictional utilities are as follows:

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Form 42-MJ
 Page 4 of 16

STATEMENT A
 SCHEDULE 2
 DETAIL OF OPERATION AND MAINTENANCE EXPENSES
 YEAR ENDED _____, +9 _____

ALLOCATED TO WEST VIRGINIA
JURISDICTIONAL OPERATIONS

PER BOOKS TOTAL	PER BOOKS	ACCOUNT- ING ADJUST- MENTS	PER BOOKS ADJUSTED	GOING- LEVEL ADJUST- MENTS	GOING- LEVEL
(1)	(2)	(3)	(4)	(5)	(6)

DETAIL BY ACCOUNTS

STATEMENT A
 SCHEDULE 3
 DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
 YEAR ENDED _____, +9 _____

ALLOCATION TO WEST VIRGINIA
JURISDICTIONAL OPERATIONS

PER BOOKS TOTAL	PER BOOKS	ACCOUNT- ING ADJUST- MENTS	PER BOOKS ADJUSTED	GOING- LEVEL ADJUST- MENTS	GOING- LEVEL
(1)	(2)	(3)	(4)	(5)	(6)

Charges to
 Depreciation
 Amortization and
Depletion Accounts

DETAIL BY FUNCTION

Charges to
 Clearing Accounts _____
 Total _____



PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Form 42-MJ
 Page 5 of 16

The form for the required detail of going-level charges shall be as follows:

STATEMENT A
 SCHEDULE 3
 CALCULATION OF GOING-LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
 YEAR ENDED _____, 19 _____

AVERAGE W. VA. JURISDICTIONAL PLANT IN SERVICE-PER STATEMENT B (1)	RATE (2)	GOING-LEVEL CHARGES (3)
--	-------------	-------------------------------

DETAIL BY ACCOUNTS

STATEMENT A
 SCHEDULE 4
 TAXES OTHER THAN FEDERAL INCOME TAXES
 YEAR ENDED _____, 19 _____

PER BOOKS (1)	ADJUST- MENTS (2)	PER BOOKS ADJUSTED (3)	GOING LEVEL ADJUST- MENTS (4)	GOING- LEVEL (5)
---------------------	-------------------------	---------------------------------	---	------------------------

Federal Taxes:

Detail by Type

West Virginia Taxes:

Detail by Type _____

Taxes:

(List Other States if applicable)

Detail by Type _____

Totals _____

Proforma Adjustments

Proforma

PSC
~~Leg. Rule/Adm. Reg. 24-1~~
 Series H

Form 42-MJ
 Page 6 of 16

STATEMENT A
 SCHEDULE 5
 FEDERAL INCOME TAXES
 YEAR ENDED _____, 19 _____

	PER BOOKS TOTAL CO. (1)	PER BOOKS (2)	PER BOOKS ADJUSTED (3)	GOING- LEVEL (4)	PROFORMA (5)
Operating Revenues					
Less:					
Operation and Maintenance Expenses					
Depreciation and Amortization (Per Books)					
Taxes Other Than Federal Income Taxes					
Net Operating Income Before Federal Income Taxes					
Statutory Additions (Deductions):					
Interest					
Additional Depreciation					
Adjustments					
Capitalized Taxes - Pensions					
Other (Itemize)					
Net Additions (Deductions)					
Taxable Income					
Tax at Statutory Rate Less Savings - Consolidated Basis (%)	()	()	()	()	()
Tax including Savings, Before Investment Tax Credit					
Investment Tax Credit (Flow Through)	()	()	()	()	()
Provision for Current Taxes					
Amortization of Deferrals (If Applicable)	()	()	()	()	()
Provision for Federal Income Taxes					

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Form 42-MJ
Page 7 of 16

STATEMENT A
SCHEDULE 6
OTHER INCOME
YEAR ENDED _____, 19 _____

PER BOOKS

Detail By Account _____

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
YEAR ENDED _____, 19 _____

PER BOOKS

Detail By Account _____

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Form 42-MJ
 Page 8 of 16

STATEMENT B
 AVERAGE RATE BASE

WEST VIRGINIA JURISDICTIONAL OPERATIONS

	AVG. BALANCE PER BOOKS (1)	ACCOUNT- ING ADJUST- MENTS (2)	PER BOOKS ADJUSTED (3)	GOING- LEVEL ADJUST- MENTS (4)	GOING- LEVEL (5)
Utility Plant in Service					
Utility Plant Held for Future Use					
Unclassified Plant in Service					
Construction Work in Progress - Completed and in Service					

Total _____

Accumulated Provision for
 Depreciation, Depletion,
 and Amortization
 Retirement - Work in Progress
 Contributions in Aid of
 Construction
 Customers Advances

Total _____

Net Investment in
 Utility Plant

Working Capital
 Allowance (Materials and
 Supplies, Prepayments, and
 Working Cash)
 Detail of Deferred Federal
 Income Taxes (if applicable)
 Deferred Investment Tax
 Credit (if
 applicable)

Total Average
 Rate Base

==

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Form 42-MJ
 Page 9 of 16

STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE
 YEAR ENDED _____, 19____

BALANCE BEGINNING OF YEAR (1)	ADDI- TIONS (2)	RETIRE- MENTS (3)	BALANCE OTHER CHANGES (4)	AVERAGE END OF YEAR (5)	MONTHLY BALANCE (6)
--	-----------------------	-------------------------	------------------------------------	----------------------------------	---------------------------

DETAIL BY ACCOUNT

TOTAL _____

Accounting Adjustments: (List detail) _____

Per Books Adjusted _____

STATEMENT B
 SCHEDULE 2
 PLANT HELD FOR FUTURE USE

BALANCE BEGINNING OF YEAR (1)	ADDI- TIONS (2)	RETIRE- MENTS (3)	BALANCE OTHER CHANGES (4)	AVERAGE END OF YEAR (5)	MONTHLY BALANCE (6)
--	-----------------------	-------------------------	------------------------------------	----------------------------------	---------------------------

DETAIL BY ACCOUNT

TOTAL _____

Accounting Adjustments: (List detail) _____

Per Books Adjusted _____

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series-H

Form 42-MJ
 Page 10 of 16

STATEMENT B
 SCHEDULE 3
 UNCLASSIFIED PLANT

W.VA.

JURIS-

TOTAL COMPANY

DICTIONAL

	BALANCE				BALANCE	AVERAGE
AVERAGE	BEGINNING	ADDI-	RETIRE-	OTHER	END OF	MONTHLY
MONTHLY	OF YEAR	TIONS	MENTS	CHANGES	YEAR	BALANCE
	(1)	(2)	(3)	(4)	(5)	(6)

BALANCE

(7)

DETAIL

Total _____

Accounting Adjustments _____
 (List detail)

Per Books Adjusted _____

STATEMENT B
 SCHEDULE 4
 CONSTRUCTION WORK IN PROGRESS - COMPLETED AND IN SERVICE

AVERAGE MONTHLY BALANCES

WEST VIRGINIA
 JURISDICTIONAL
 TOTAL CO. OPERATIONS
 (1) (2)

DETAIL BY ACCOUNT

Total

Accounting Adjustments _____
 (List detail)

Per Books Adjusted _____

STATEMENT B
SCHEDULE 5
MATERIALS AND SUPPLIES

AVERAGE MONTHLY BALANCES

TOTAL CO. (1)	WEST VIRGINIA JURISDICTIONAL OPERATIONS (2)
------------------	--

DETAIL BY ACCOUNT

Total _____

Accounting Adjustments (List detail by account)

Per Books Adjusted _____

STATEMENT B
SCHEDULE 6
PREPAYMENTS

AVERAGE MONTHLY BALANCES

TOTAL CO. (1)	WEST VIRGINIA JURISDICTIONAL OPERATIONS (2)
------------------	--

DETAIL BY ACCOUNT

Total _____

Accounting Adjustments (List detail by account) _____

Per Books Adjusted _____

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Form 42-MJ
Page 14 of 16

STATEMENT C
DETAIL OF EQUITY AND/OR DEBT CAPITAL

-No specific format is contemplated for the Statement C data required by this rule. Each utility should clearly detail the information required.-

STATEMENT D
BILL ANALYSIS

-No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required.-

STATEMENT E
ALLOCATION OF COST OF SERVICE

-No specific format is contemplated for the detail required in the statement. Each utility to which Statement E is applicable should clearly detail the information required.-

STATEMENT F
COMPARATIVE BALANCE SHEET
AS AT _____, 19____ AND 19____

-No specific format is required for Statement F and Statement F, Schedules 1 and 2.-

Each utility should clearly detail the information required on these statements.(List detail)

~~Per Books Adjusted~~ _____

PSC
 Leg. Rule/Adm. Reg. 24-1
 Series H

Form 42-MJ
 Page 12 of 16

STATEMENT B
 SCHEDULE 7
 WORKING CASH ALLOWANCE

W.VA. JURISDICTIONAL OPERATIONS

	PER BOOKS PER BOOKS (1)	PER BOOKS ADJUSTED (2)	GOING- LEVEL (3)
Total Operating and Maintenance Expenses Less Purchased (Electricity, Gas, or Water)			
Net Expense Excluding (Electricity, Gas, or Water)			
Other Deductions (If Applicable)			
Balance			

Calculation

Companies that bill monthly except telephone companies use 12.33%, telephone companies use 4.11% and companies that bill on other than monthly basis use formula as previously approved by the Commission.

STATEMENT B
 SCHEDULE 8
 ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

	<u>TOTAL COMPANY</u>				BALANCE END OF YEAR (5)	AVERAGE MONTHLY BALANCE (6)	W.VA. JURIS- DICTIONAL AVERAGE MONTHLY BALANCE (7)
	BALANCE BEGINNING OF YEAR (1)	CURRENT YEAR- PROVISIONS (2)	RETIRE- MENTS (3)	OTHER CHANGES (4)			
DETAIL BY ACCOUNTS							
Total							
Accounting Adjustments (List detail by account)							
Per Books Adjusted							
Going-Level Adjustments (List detail by account)							
Adjusted to Going-Level							

PSC
 Leg. Rule/Adm. Rcg. 24-1
 Series-H

Form 42-MJ
 Page 13 of 16

STATEMENT B
 SCHEDULE 9
 RETIREMENT WORK IN PROGRESS

AVERAGE MONTHLY BALANCES

	TOTAL CO.	WEST VIRGINIA JURISDICTIONAL OPERATIONS
	(1)	(2)
Total		
Accounting Adjustments	<hr/>	
(List detail by account)		
Per Books Adjusted	<hr/>	

STATEMENT B
 SCHEDULE 10
 CONTRIBUTIONS IN AID OF CONSTRUCTION

	<u>TOTAL COMPANY</u>					W.VA. JURIS- DICTIONAL
	BALANCE				BALANCE	AVERAGE
	BEGINNING	ADDI-	RETIRE-	OTHER	END OF	MONTHLY
	OF YEAR	TIONS	MENTS	CHANGES	YEAR	BALANCE
	(1)	(2)	(3)	(4)	(5)	(6)
						MONTHLY
						BALANCE
						(7)
DETAIL BY ACCOUNT	<hr/>					
Total	<hr/>					

Accounting Adjustments (List detail by account)

Per Books Adjusted

STATEMENT B
 SCHEDULE 11
 CUSTOMERS' ADVANCES FOR CONSTRUCTION

	<u>TOTAL COMPANY</u>					W.VA. JURIS- DICTIONAL
	BALANCE				BALANCE	AVERAGE
	BEGINNING	ADDI-	RETIRE-	OTHER	END OF	MONTHLY
	OF YEAR	TIONS	MENTS	CHANGES	YEAR	BALANCE
	(1)	(2)	(3)	(4)	(5)	(6)
						MONTHLY
						BALANCE
						(7)
DETAIL BY ACCOUNT	<hr/>					
Total	<hr/>					

Accounting Adjustments (List detail by account)

Per Books Adjusted

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

Form 42-MJ
Page 14 of 16

STATEMENT C
DETAIL OF EQUITY AND/OR DEBT CAPITAL

-No specific format is contemplated for the Statement C data required by this rule. Each utility should clearly detail the information required.-

STATEMENT D
BILL ANALYSIS

-No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required.-

STATEMENT E
ALLOCATION OF COST OF SERVICE

-No specific format is contemplated for the detail required in the statement. Each utility to which Statement E is applicable should clearly detail the information required.-

STATEMENT F
COMPARATIVE BALANCE SHEET
AS AT _____, 19____ AND 19_____

-No specific format is required for Statement F and Statement F, Schedules 1 and 2.-

Each utility should clearly detail the information required on these statements.(List detail)

Per Books Adjusted _____

VERIFICATION

STATE OF WEST VIRGINIA

COUNTY OF _____ to-wit:

_____ the
(Officer, Partner or Owner)

of the _____ the applicant(s) named in the foregoing petition being duly sworn says that he knows the contents of said application and that the facts and allegations therein contained are true except insofar as they are therein stated to be upon information and belief and that insofar as they are therein stated to be upon information and belief he believes them to be true.

(Title)

Taken, sworn to and subscribed before me this _____ day of _____

My Commission expires _____

(Notary Public in and for said County)

[This form was formerly known as Municipal Rate Change Form No. 1, attached to the Commission's *Procedural Rules for Commission Review of Electric Cooperatives, Natural Gas Cooperatives, Telephone Cooperatives and Municipal Rate Change Pursuant to West Virginia Code § 24-2-4b, 150 CSR 10*. Changes shown are changes to the form as it appeared in those Rules.]

Tariff Form No. 12
(Tariff Rule 44)

PUBLIC NOTICE OF CHANGE IN RATES BY MUNICIPALITIES

NOTICE is hereby given that _____ a public utility, has adopted by ordinance on _____ a tariff containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ unless otherwise ordered by the Public Service Commission and will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) <u>INCREASE</u>	<u>INCREASE (%)</u>
Residential	\$ _____	_____ %
Commercial	\$ _____	_____ %
Industrial	\$ _____	_____ %
Resale	\$ _____	_____ %
Other	\$ _____	_____ %

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. The Commission shall review and approve or modify the increased rates only upon the filing of a petition within thirty (30) days of the adoption of the ordinance changing said rates or charges, by:

(1) Any customer aggrieved by the changed rates or charges who presents to the Commission a petition signed by not less than twenty-five percent of the customers served by such municipally operated public utility; or

(2) Any customer who is served by a municipally operated public utility and who resides outside the corporate limits and who is affected by the change in said rates or charges and who presents to the Commission a petition alleging discrimination between customers within and without the municipal boundaries. Said petition shall be accompanied by evidence of discrimination; or

(3) Any customer or group of customers who are affected by said change in rates who reside within the municipal boundaries and who present a petition to the Commission alleging discrimination between said customer or group of customers and other customers of the municipal utility. Said petition shall be accompanied by evidence of discrimination.

All petitions should be addressed to the Executive Secretary, Public Service Commission of West Virginia, 201 Brooks Street, P. O. Box 812, Charleston, West Virginia 25323.

A complete copy of the proposed rates, as well as a representative of the Company utility to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company utility.

(List with each publication only those offices applicable.)

A copy of the proposed rates is available for public inspection at the Office of the Executive Secretary of the Public Service Commission at 201 Brooks Street, P. O. Box 812, Charleston, West Virginia 25323.

[This form was formerly known as Cooperative Rate Change Form No. 1, attached to the Commission's Procedural Rules for Commission Review of Electric Cooperatives, Natural Gas Cooperatives, Telephone Cooperatives and Municipal Rate Change Pursuant to West Virginia Code § 24-2-4b, 150 CSR 10. Changes shown are changes to the form as it appeared in those Rules.]

Tariff Form No. 13
(Tariff Rule 44)

PUBLIC NOTICE OF CHANGE IN RATES AND BY ELECTRIC COOPERATIVE,
NATURAL GAS COOPERATIVE, AND OR TELEPHONE COOPERATIVE

NOTICE is hereby given that _____ a public utility, has adopted by Board resolution on _____ a tariff containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ unless otherwise ordered by the Public Service Commission and will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

	(\$) <u>INCREASE</u>	<u>INCREASE (%)</u>
Residential	\$ _____	_____ %
Commercial	\$ _____	_____ %
Industrial	\$ _____	_____ %
Resale	\$ _____	_____ %
Other	\$ _____	_____ %

Resale customers of _____ include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Individual customers may receive increases that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. The Commission shall review and approve or modify the increased rates only upon the filing of a petition within thirty (30) days of the adoption of the resolution changing said rates or charges, by any customer aggrieved by the changed rates or charges who presents to the Commission a petition signed by twenty-five percent of the membership of the electric, natural gas, or telephone cooperative residing within the state.

All petitions should be addressed to the Executive Secretary, Public Service Commission of West Virginia, 201 Brooks Street, P. O. Box 812, Charleston, West Virginia 25323.

A complete copy of the proposed rates, as well as a representative of the cooperative to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the cooperative.

(List with each publication only those offices applicable.)

A copy of the proposed rates is available for public inspection at the Office of the Executive Secretary of the Public Service Commission at 201 Brooks Street, P. O. Box 812, Charleston, West Virginia 25323.

PSC
Leg. Rule/Adm. Reg. 24-1
Series H

M.C. Tariff Form No. 1
(M.C. Rule 28)

PETITION FOR PERMISSION TO FILE TARIFFS
ON LESS THAN STATUTORY NOTICE

(Name of Petitioning carrier)

_____, 19_____
(Place and Date)

To the Public Service Commission of West Virginia, Charleston, West Virginia:

The _____ does respectfully petition the
(Name of petitioning carrier)

Commission that it be permitted, under section 2, article 5 of Chapter 24A of the Code, to put in force the following rates, to become effective _____ days after the filing thereof with the Commission:

(State fully the desired rate it is ~~desired to put into effect~~, if freight rates, the articles upon which they are to apply, and the points affected).

Your petitioner further represents that the ~~said desired rates above mentioned~~ will be published in Tariff P.S.C.W.Va. M.C. No. _____ or in Supplement No. _____ to Tariff P.S.C.W.Va. M.C. No. _____ and will supersede and take the place of the rates on like traffic and for like services as are set forth in Tariff P.S.C.W.Va. M.C. No. _____ or Supplement No. _____ to Tariff P.S.C.W.Va. M.C. No. _____ on file with the Commission.

And your petitioner further bases such requests upon the following facts, which present certain special circumstances and conditions justifying the request herein made:

(State fully all the circumstances and conditions which are relied upon as justifying the application, and if the rates to be filed state a reduction in the existing rates, the estimated annual saving to the users of the service affected thereby.)

And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all motor vehicle competitive common carriers in the territory affected as follows:

(Here insert the names and shipping points of competitive shippers and the names of the motor carrier or carriers operating in such competitive territory so notified)

Name of carrier

By _____

Title of Officer

M. C. Tariff Form No. 2
(M.C. Rule 30-E)

~~PUBLIC SERVICE COMMISSION OF WEST VIRGINIA~~
~~CHARLESTON, WEST VIRGINIA~~

RULE 30-E APPLICATION
COMMON CARRIERS OF SOLID WASTE
EMERGENCY RATE SURCHARGE

1. Name, address and phone number of Applicant:

2. M.C. Certificate Number(s) affected:

3. Landfill name and address:

4. Tons dumped at landfill annually* _____ tons

Old rate per ton (most recent) \$ _____ /ton.

New rate per ton \$ _____ /ton.

Effective date of new rate _____

5. Number of residential customers (for each certificate) _____

Number of commercial customers (for each certificate) _____

Annual residential revenues* \$ _____

Annual commercial revenues* \$ _____

6. Copies of solid waste disposal bills for last six (6) months are attached.

*Most recent 12-month period.

P.S.C. W. Va. M.C. Tariff Form No. 6
(M.C. Rules 23 and 25)

FORM OF CERTIFICATE OF NOTICE TO THE PUBLIC
OF CHANGE OF TARIFF

To the Public Service Commission of West Virginia, Charleston, West Virginia.

Pursuant to a requirement of M.C. Rule 25, Rules ~~and Regulations~~ for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ of the _____
(Title of Officer) (Name of Carrier)
a common carrier by motor vehicle furnishing _____
(kind of service)

service within the State of West Virginia, which on the _____ day of _____, 19____, issued its
*Tariff P.S.C.W. Va. M.C. No. _____, canceling Tariff P.S.C.W. Va. M.C. No. _____ to become effective
_____, 19____, and that notice to the public of the issuing of same is being given in all respects as required
by M.C. Rule 23 of said Rules ~~and Regulations~~, as follows:

On the _____ day of _____, 19____, the same was exhibited for public inspection at the offices
and places of business of the Company in the territory affected thereby, to-wit, at the following places:

(Give location of offices where rates are posted)

and that the same will be kept open to public inspection at said offices and places of business in conformity to the requirements of
M.C. Rules 23, 24 and 37 of said Rules ~~and Regulations~~.

On the _____ day of _____, 19____, there was delivered to the
_____ a newspaper published and of general circulation in each of the counties in which the
carrier is authorized to operate, for publication therein once a week for two successive weeks, the first publication to be made at
least thirty (30) days prior to the effective date of said change, a notice of the proposed rates or regulations, a copy of said notice
being attached thereto.

M.C. Tariff Form No. 6

Page 2 of 2

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____ day of _____, 19_____.

Address: _____

*If a revised sheet, or additional sheet of a loose leaf tariff, is used to state changes in rates or regulations, the filing should be described as _____ Revision of Original Sheet No. _____, P.S.C.W.Va. M.C. No. _____, canceling _____, Original Sheet No. _____, or Original Sheet No. _____, P.S.C.W.Va. M.C. No. _____, canceling P.S.C.W.Va. M.C. Adoption Notice No. _____.

A certificate of the publication(s) will be furnished the Public Service Commission upon the completion of the same in accordance with M.C. Rule 27 of said Rules ~~and Regulations~~.

P.S.C. W. Va. M.C. TARIFF FORM NO. 7

TARIFF SUPPLEMENT TO BE FILED AFTER TARIFF
IS SUSPENDED BY COMMISSION'S ORDER

(Name of Carrier)

FURNISHING

(Class of Service)

SERVICE

Filed Pursuant to Rule _____ P.S.C.W. Va. M.C. Tariff Rules and Regulations:
Authority:

Filed With Public Service Commission of West Virginia

Issued _____ Effective _____

Issued By

(Title)

M. C. Tariff Form No. 10
(M. C. Tariff Rule No. 19-A)

NOTICE OF APPLICATION TO CHANGE RATES
~~(Tariff M.C. Rule No. 19-A)~~

On _____, _____ a motor carrier, filed with the Public Service Commission of West Virginia, an application requesting increased (decreased) rates and charges for the transportation of _____ in the County(ies) of _____.

The Public Service Commission has reviewed the application and has conditionally approved increased (decreased) rates and charges designed to produce approximately \$ _____ annually in additional (reduced) revenue, an increase (decrease) of _____%. The present and proposed rates are as follows:

PRESENT RATES

PROPOSED RATES

Any person affected by this change has a right to protest or to be heard as to why the change should not be allowed, either wholly or in part.

Anyone desiring to protest the changed rates and charges must do so, in writing, within ten (10) days of the date of publication of this notice. All protests should be addressed to the Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, Charleston, West Virginia 25323. To help the Commission determine the justification for additional review and investigation, protests must be specific as to reasons that the changed rates and charges should be modified. In addition, anyone desiring a hearing in this matter must demand a hearing in the letter of protest.

If no hearing is demanded, the Commission may affirm the proposed rates without a hearing.

M.C. Tariff Form No. 11
(M. C. Tariff Rule No. 19-A)

APPLICATION TO CHANGE RATES
(M.C. Tariff Rule No. 19-A)
STATE OF WEST VIRGINIA
THE PUBLIC SERVICE COMMISSION

1. THE CERTIFICATE HOLDER IS:

Certificate Number(s) _____

Name _____

Address _____

Telephone Number _____

2. THE PERSON RESPONSIBLE FOR THE BOOKS AND RECORDS IS:

Name _____

Address _____

Telephone Number _____

3. LIST A COMPLETE SCHEDULE OF THE APPLICANT'S PROPOSED RATES. Attach a schedule if the space below is not sufficient. However, if the Applicant chooses to omit this section, the Form will be accepted for filing.

4. ATTACH A COPY OF THE APPLICANT'S MOST RECENTLY FILED FEDERAL INCOME TAX RETURN. If not available, include an explanation, and substitute a statement of income and expenses for the most recent accounting year used by the carrier for bookkeeping purposes.

(Signature of Owner or Officer)

M.C. Tariff Form No. 12
(M.C. Tariff Rule 31)

Case No.
Certificate No(s)

ADOPTION NOTICE

The undersigned _____ of _____
_____ hereby adopts, ratifies, and makes its own, in every respect as if the same had
been originally filed and posted by it, all tariffs and supplements containing rates, rules and regulations for furnishing
_____ service at _____ in the State of West Virginia, filed with the
PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, by _____ of _____
_____ and in effect on the _____ day of _____ the date on which the
public service business of the said _____ was taken over by it.

This notice is issued on the _____ day of _____ in conformity with Chapter 24-A, Article 2, Section 4,
of the Code of West Virginia, and the rules and regulations of the Public Service Commission of West Virginia, adopted
thereunder.

By _____

~~P.S.C. Sec. 35.3~~
~~Leg. Rule/Adm. Reg. 24-1~~
~~Series H~~
~~P.S.C. W.Va. Form No. 50~~

M.C. Tariff Form No. 50
(M.C. Tariff Rule 7)

TO ALL TRASH, RUBBISH AND GARBAGE CARRIERS:

Under the provisions of Chapter 24A, Article 2, Section 4, Motor Carrier Law, all common carriers by motor vehicle shall file with the Commission their rates, fares and charges which were legally established upon obtaining a certificate. Therefore, please fill out the form below and return to us within fifteen days so that you will be in compliance with the above statute (this is to be done whether or not you have a tariff presently on file with the Commission.)

INSTRUCTIONS: Print or type - do not write. All questions must be answered and the holder of the certificate must sign the form. Use back of form if necessary.

~~P.S.C. - WVA MC No. 50~~

M.C. TARIFF FORM NO. 50

UNIFORM TRASH, RUBBISH AND GARBAGE
CARRIER TARIFF

CERTIFICATE NO. _____

NAME _____

ADDRESS _____

RESIDENCES - (List all rates, if no flat fee - briefly explain differences)

COMMERCIAL ESTABLISHMENTS - (List all rates, if no flat fee - briefly explain differences)

Signed _____
(Certificate Holder)

(Use back if more space is required)

M. C. Tariff Form No. 48
(M.C. Tariff Rule 19)

FORMAL APPLICATION TO CHANGE RATES - MOTOR CARRIER
—(Three copies to be filed)
PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

M. C. CASE NO. _____

Application of _____ Telephone No. _____
(Address)
of _____, for authority to change rates and charges.

Comes now the above-named _____ applicant(s) herein, and respectfully show(s) to the Commission as follows:

1. That _____ is (are) a common carrier of _____ (Passengers or Property) by motor vehicle, operating under P.S.C.M.C. Certificate No. _____ issued by the Commission.

2. That at this time _____ has (have) in effect the rates, fares and charges as shown on Statement F of the Accounting Information, which is a part of this application.

3. That application is hereby made for authority to change said rates and to put into effect Rates, Fares and Charges as shown on Statement F of the Accounting Information, which is a part of this application.

4. That the reasons for the change in rates are as follows:

WHEREFORE, The said _____ applicant(s), pray(s) that after due hearing and investigation, the Public Service Commission enter an order granting the application herein and establishing the proposed rates and charges, or such rates, fares and charges as it may find to be equitable ~~in the premises~~.

Dated _____, West Virginia, this _____ day of _____, 19 _____.

(Applicant)(s)

Name of Applicant _____

STATEMENT OF INCOME AND EXPENSE
FOR YEAR ENDED _____ +9 _____

Line No.		Per Books (a)	Adjusted Adjustments (b)	Totals (c)
1.	Revenues			
2.	Revenues - From Statement F-1	_____	_____	_____
3.	Revenues - (Non-Hauling)	_____	_____	_____
4.	Total Revenues	_____	_____	_____
5.	Operating Revenue Deductions			
6.	Wages - Drivers and Helpers- Statement J	_____	_____	_____
7.	Salaries - Other Employees - Statement J	_____	_____	_____
8.	Compensation to Owner(s) Statement J	_____	_____	_____
9.	Gas, Oil and Grease	_____	_____	_____
10.	Equipment Repairs	_____	_____	_____
11.	Tires and Tubes	_____	_____	_____
12.	Insurance	_____	_____	_____
13.	Utilities	_____	_____	_____
14.	Taxes - Other than Income Tax - Statement E	_____	_____	_____
15.	Depreciation - From Statement B	_____	_____	_____
16.	Rent	_____	_____	_____
17.	Other (Specify)	_____	_____	_____
18.	Total Operating Revenue Deductions	_____	_____	_____
19.	Net Operating Income (Loss)	_____	_____	_____
20.	Other Income			
21.	Interest Earned	_____	_____	_____
22.	Other (Specify)	_____	_____	_____
23.	Gross Income	_____	_____	_____
24.	Income Deductions			
25.	Interest	_____	_____	_____
26.	Other	_____	_____	_____
27.	Total Income Deductions	_____	_____	_____
28.	Net Income (Loss) Before Income Tax	_____	_____	_____
29.	Provision for Federal Income Tax - Statement D	_____	_____	_____
30.	Net Income (Loss) to Surplus	_____	_____	_____

Note: **Basis and computation of adjustments must be fully explained.**

Statement B

EQUIPMENT AND RELATED RESERVES

Description	Date Purchased	Cost	Reserve for Depreciation <u>A/</u>	Charge for Period Covered	Proposed Annual Charge
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Totals - Show on Line 15 - Statement A

Note A/ Show the accumulated depreciation to the end of the period covered by Statement A.

Statement C

LONG-TERM LIABILITY - (IF APPLICABLE)

Total Outstanding Long-Term Indebtedness	_____
Annual Payment of Principal	_____
Annual Payment of Interest - Line 25, Statement A	_____

Statement D

PROVISION FOR FEDERAL INCOME TAX

Net Income - Line 28, Statement A, Col. C	\$ _____
Tax Rate	_____
Total Tax on Adjusted Net Operating Income - Line 29, Col. C	_____
Less Amount on Line 29, Statement A, Col. A	_____
Adjustment for Proposed Increase - Line 29, Col. B	_____

Statement E

TAXES - OTHER THAN INCOME TAX

Description	Per Books	Adjusted for Proposed Increase	Adjusted Totals
F I C A Tax	_____	_____	_____
State and Federal Employment S E C	_____	_____	_____
Transportation Privilege Tax	_____	_____	_____
Public Service Commission Fees	_____	_____	_____
Licenses	_____	_____	_____
Other (Specify)	_____	_____	_____
Totals - To Line 14, Statement A			

Statement F

TARIFFS

Classification ¹	Present	Proposed
_____	_____	_____
_____	_____	_____
_____	_____	_____

Statement F-1

BILL ANALYSIS

Classification of Rates	Number of Trips Note 1 & 2	Present Rates	Revenue Under Present Rates	Proposed Rates	Revenue Under Proposed Rates	Increase (Decrease)
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

Totals:

Note: ¹ If charges are based on units other than trips indicate the basis and show in this column.

² If more space is needed use additional sheets of same size.

Statement G

ALLOCATION OF COST OF SERVICE BETWEEN INTRASTATE AND
INTERSTATE SALES AND SERVICES

(Where applicable)

(Furnish income Statement showing interstate and intrastate operations separately. Give basis and methods of allocations made.)

Statement H

BALANCE SHEET

As at _____, 19 _____

ASSETS

Total Assets _____

LIABILITIES

Total Liabilities AND CAPITAL _____

Statement J

COMPUTATION OF WAGE INCREASES

Number and Classification of Employees	Rate of Pay	Pay Period	Annual Amount Per Books	Annual Amount Under Proposed Rates	Increase
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total - Lines 6, 7, 8. Statement A					