

**WEST VIRGINIA
SECRETARY OF STATE**

KEN HECHLER

ADMINISTRATIVE LAW DIVISION

Form #5

Do Not Mark in this Box

FILED

2002 OCT 23 P 2:37

WEST VIRGINIA
SECRETARY OF STATE

**NOTICE OF AGENCY ADOPTION OF A PROCEDURAL OR INTERPRETIVE RULE
OR A LEGISLATIVE RULE EXEMPT FROM LEGISLATIVE REVIEW**

AGENCY: West Virginia Public Service Commission TITLE NUMBER: _____

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

RULE TYPE: PROCEDURAL INTERPRETIVE _____

EXEMPT LEGISLATIVE RULE _____
CITE STATUTE(s) GRANTING EXEMPTION FROM LEGISLATIVE REVIEW _____

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 Carriers by Motor Vehicle

IF NO, SERIES NUMBER OF NEW RULE BEING ADOPTED: 2

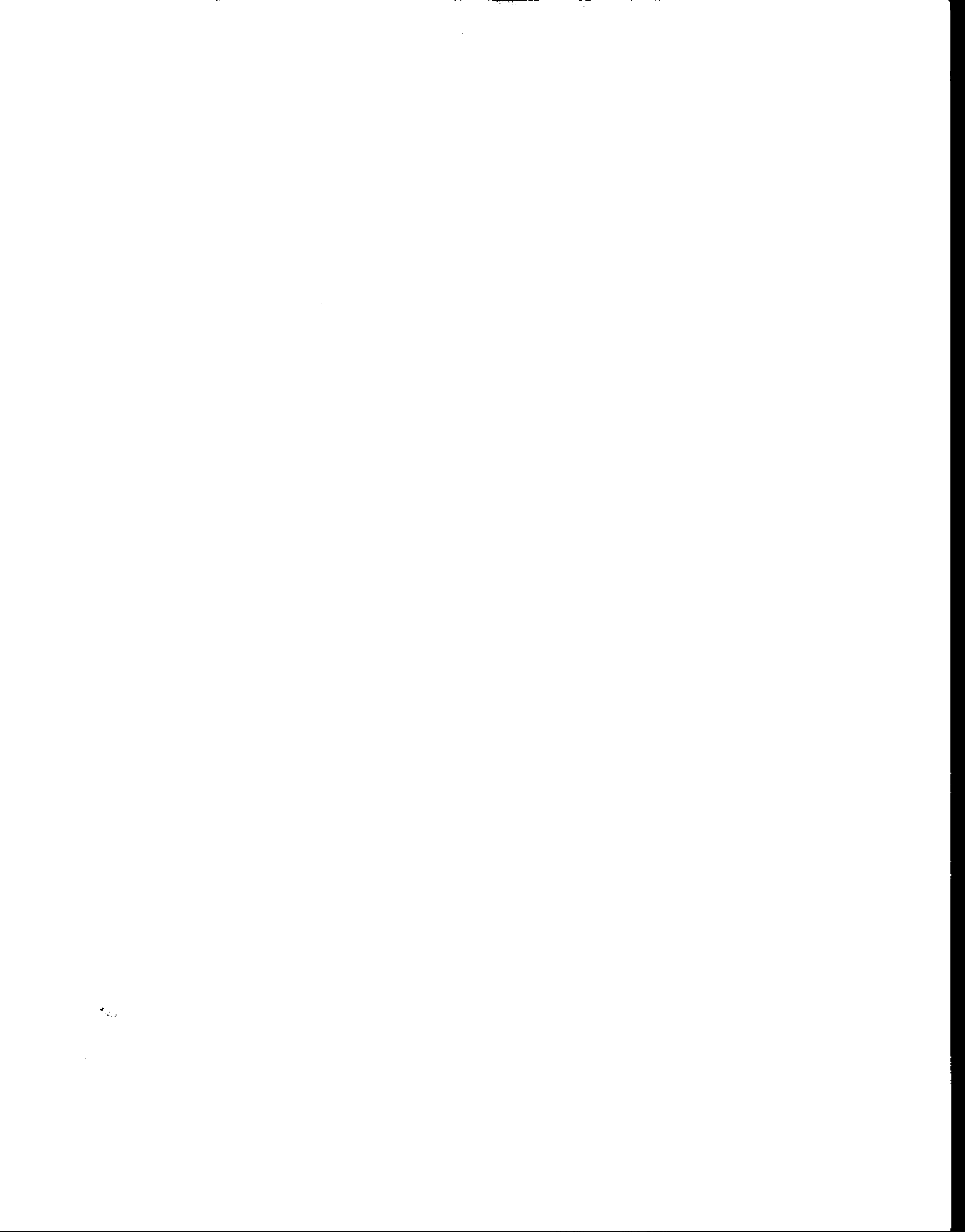
TITLE OF RULE BEING ADOPTED: Rules for the Construction and
Filing of Tariffs

THE ABOVE RULE IS HEREBY ADOPTED AND FILED WITH THE SECRETARY OF STATE. THE
EFFECTIVE DATE OF THIS RULE IS December 24, 2002



SCANNED

\$34.00



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

October 23, 2002

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

Re: Final Rules 150 C.S.R 2
(P.S.C. Tariff Rules)

Dear Judy:

Enclosed for filing is a copy of the Commission's final rules in the referenced series. Included is a notice of adoption, a fiscal note, a summary of the rule, and the statement of circumstances.

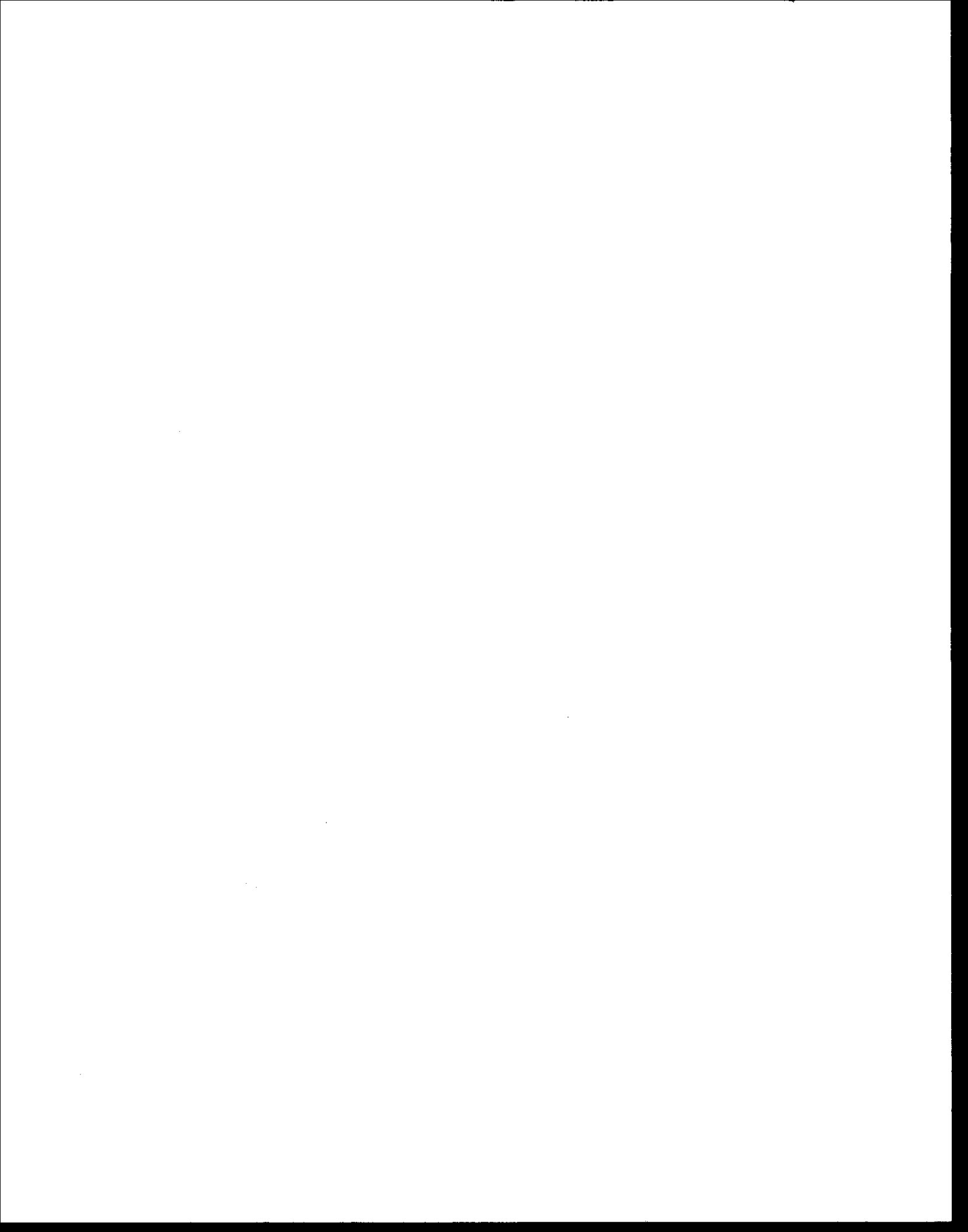
In addition, a diskette has been enclosed containing the final rules in both the strike-through and underlined version as well as a clean version. If there are any problems with the submittal, please bring them to my attention immediately. Thank you for your consideration.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard E. Hitt".

Richard E. Hitt
General Counsel

REH/cbd
Enclosure
rickmisc/COOPER33finalrules.wpd



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 has been 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.




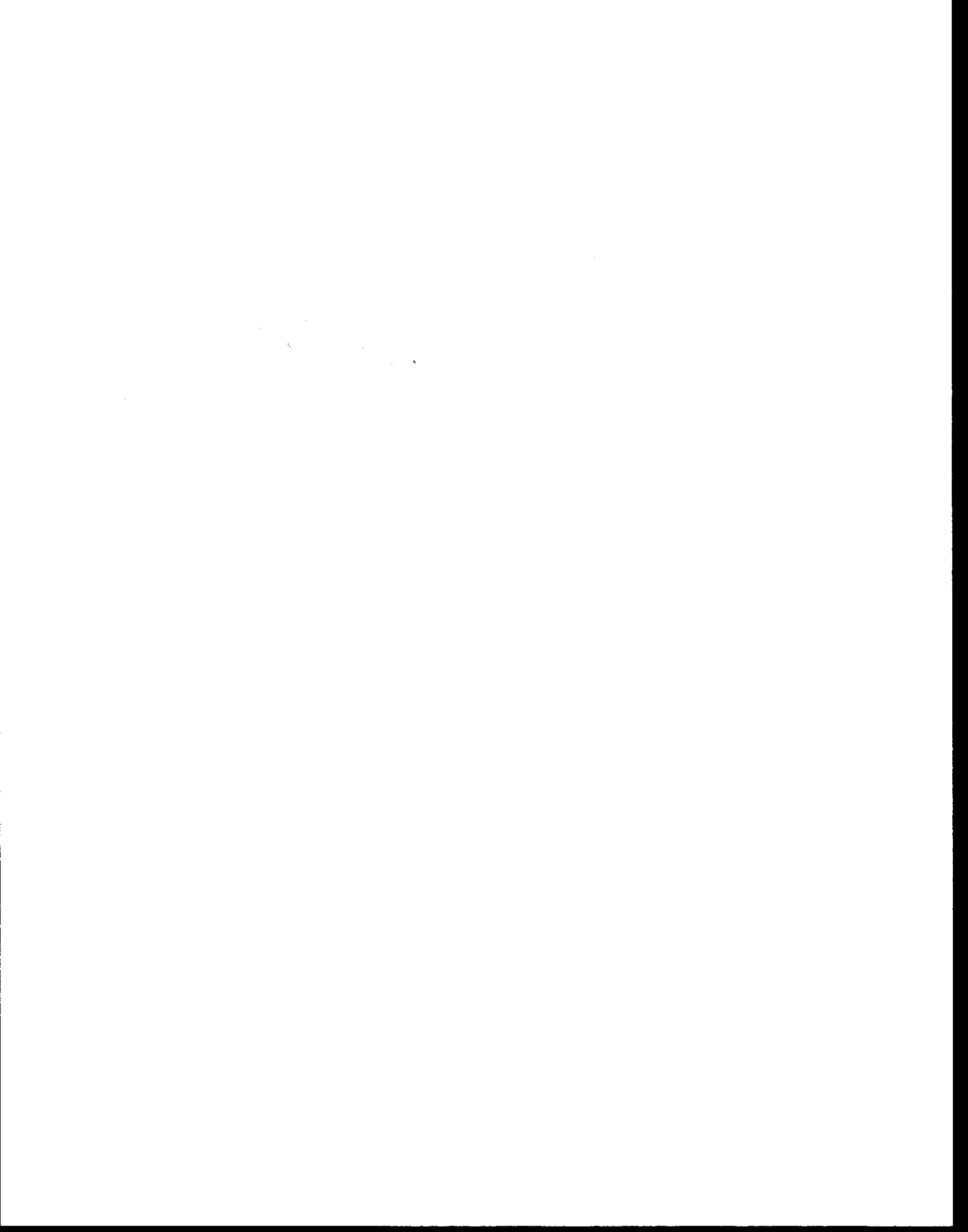
IV. ECONOMIC IMPACT OF THE RULE ON THE STATE OR ITS RESIDENTS

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

DATE: Oct 27 2007 **AGENCY:** Public Service
Commission

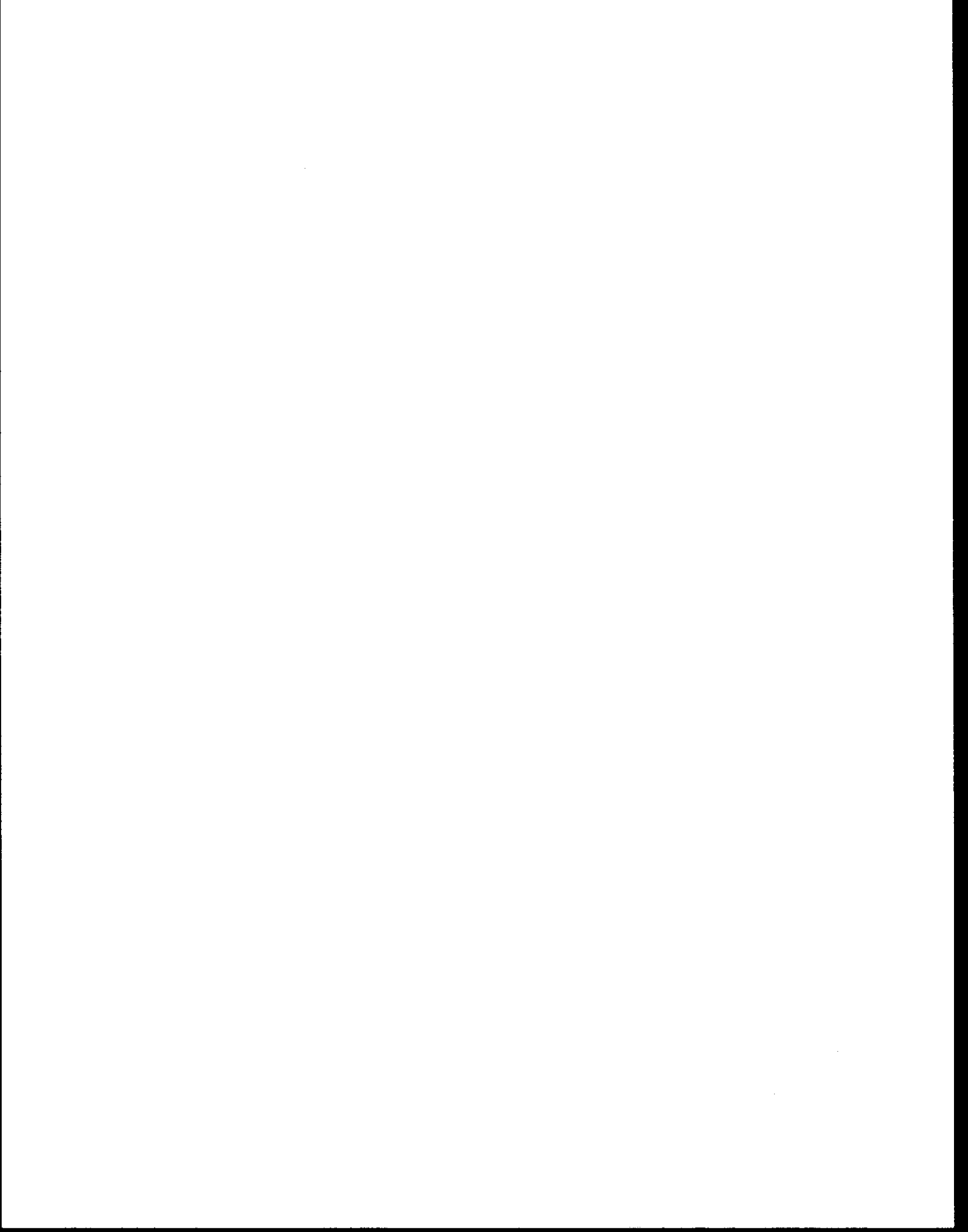
**SIGNATURE OF
AUTHORIZED REPRESENTATIVE**


James D. Williams, Chairman
Public Service Commission



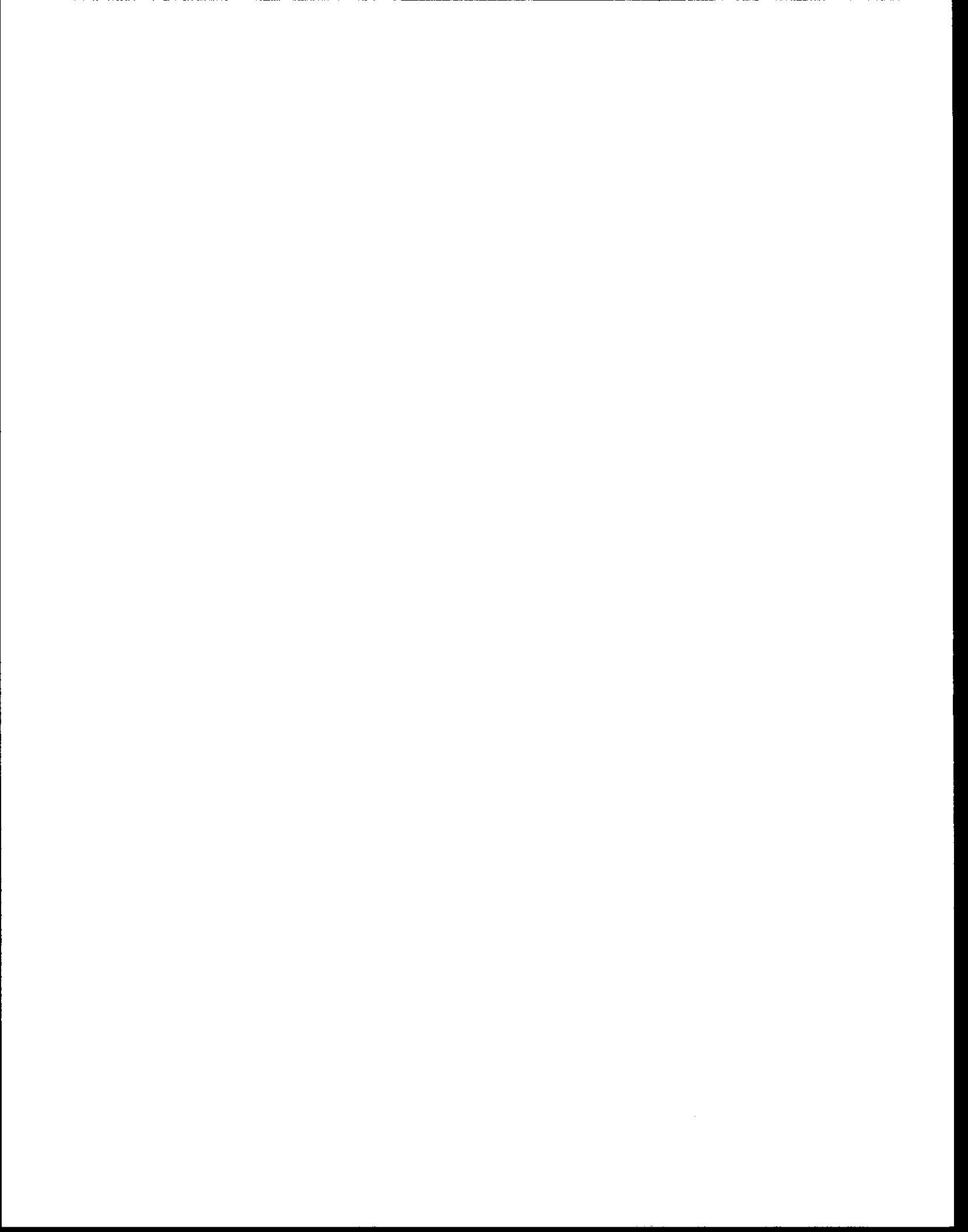
SUMMARY OF RULE

The Commission has substantially revised its Rules and Regulations for the Construction and Filing of Tariffs by Public Utilities and Common Carriers by Motor Vehicle, 150 CSR 2. In addition to a shorter title for the rules, the revisions include, but are not limited to: Significantly increased public notice requirements for rate applications; clarification that Rule 30-B includes sewer utility purchased treatment costs and that 30B rates may be put into effect as interim rates subject to refund pending proper publication and Commission review; deletion of former Rule 13.2.2. as obsolete; relocation and amendment of motor carrier Rule 30-E; amendment of Rules 14.1 - 14.5 to delete the requirement to file an adoption notice when one utility acquires another; inclusion and amendment of Rules 22.1 - 22.6. which were formerly found in Title 150, Series 10 of the Commission's Rules, thereby incorporating guidelines for rate changes by cooperative and municipal utilities into the Tariff Rules; clarification of the use of Tariff Form No. 8 and M.C. Tariff Form No. 8; increasing the revenue limit under which utilities may make abbreviated rate filings with the Commission; and implementing a Rule 30-G rate proceeding for interexchange telecommunication carriers.



**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, have made substantive revisions and updates appropriate. In addition, the Commission has eliminated 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.



**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 23rd day of October, 2002.

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 ADOPTING FINAL RULES

By Order issued July 7, 1999, the Commission promulgated 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 (Tariff Rules). The title of the rules was proposed to change to Rules for the Construction and Filing of Tariffs (Tariff Rules). This proceeding encompassed amendments to the Tariff Rules as a whole, and consolidated G.O. Nos. 183.6 and 166.12. The Commission provided for a sixty-day comment period.

The Executive Secretary caused a notice of this rulemaking and the sixty-day comment period to be published in newspapers, 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. Affidavits and/or certificates of publication were received by the Commission indicating that the notice was published.

Comments from interested parties were filed and received, and the Commission held hearings on March 14, 2000, and July 11, 2000. The July 11, 2000, hearing was for the purpose of receiving comments on gas related issues only.

As was apparent with the proposed rules, this rulemaking accomplishes significant and comprehensive amendments to the Tariff Rules. In making these amendments, the Commission has carefully considered all written comments and all comments made at the two hearings held in this proceeding. The Commission concludes that the attached rules reflect sound policies, serve the public interest, and reasonably resolve the issues raised by the parties.

Accordingly, this Order adopts the final rules attached hereto. The final rules are attached in a blacklined version. The blacklined version reflects all changes from the previous Tariff Rules.

Although we will not discuss each and every change to the Tariff Rules, the Commission feels it necessary to respond in writing to certain of the filed comments as follows:

Rules 8.1.a., 8.2.f., 10.1.a., 29.1.a., 29.2.d., and 31.1.b. significantly increase the public notice requirements for rate applications. The Commission disagrees with the opinion of West Virginia-American Water Company that the increased notice requirements exceed the Commission's authority as set forth in W. Va. Code § 24-2-4a. In the Commission's opinion, that section of the Code establishes minimal notice requirements and does not prevent the Commission from requiring further public notice. The new requirements are within the Commission's jurisdiction. The Commission has the statutory authority and duty to regulate the practices, services and rates of public utilities in order to "ensure fair and prompt regulation of public utilities in the interest of the using and consuming public." W. Va. Code § 24-1-1. The Commission's amendments to this rule reflect the Commission's experience that the notice provided under the prior rule often failed to communicate an impending rate increase to many utility customers.

Rule 8.2. (Rule 19-A) - This rule provides an optional rate procedure for small utilities. The new rule redefines small utilities qualified to proceed under the shortened rate procedure as those with gross revenues less than \$1,000,000 annually, replacing the former ceiling of \$300,000 annually.

Rule 13.1. (Rule 30-B) - The rule has been clarified to include sewer utility purchased treatment costs. Furthermore, this rule allows pass-through rates to be put into effect as interim rates subject to refund pending proper publication and Commission review.

Former Rule 13.2.2. - This rule was deleted because no gas utilities have used the semi-annual Rule 30-C filing since the early 1980's. The Commission allows Rule 30-C cases to be reopened to address significant changes or emergencies, so this optional, semi-annual process is now obsolete.

Rule 13.4 - This Rule formerly contained Rule 30-E, which was applicable to motor carriers. Rule 30-E has been moved into the motor carrier portion of the Tariff Rules at Rule 33.7. Changes to Rule 30-E are marked with strike-throughs and underlines beginning with Rule 33.7.

Rules 14.1 - 14.5 - These rules have been amended to delete the requirement to file an adoption notice when one utility acquires another. The amendments reflect the Commission's actual practice which is to require acquiring utilities to file new tariff sheets.

Rule 19.4.f.- Mountaineer Gas Company dba Allegheny Power objected to the Commission's added language to this rule on grounds that utilities invest a substantial amount of working capital in prepayments of future expenses, particularly prepayments for winter gas service. Mountaineer argued that to arbitrarily disallow such prepayments from inclusion in rate base is without merit. The Commission is not persuaded by Mountaineer's arguments, nor do we find any arbitrary disallowance in the proposed rule. We agree that Account 165 (Prepayments) may include some prepayments for undelivered gas; however, all winter gas is not necessarily accounted for in Account 165. Current gas inventories are properly included in Account 164.1 (Gas Stored Underground - current). Furthermore, to the extent that a gas utility is using a prepayment mechanism as contemplated by Account 165 in lieu of its own underground storage or storage entitlements, such prepayments are not disallowed under the Rule as long as a proper working capital analysis is part of the utility's rate base calculation. Prepayments enter into the calculation of working capital requirements since they contribute to an extension of the lags between expense payments by the utility and its recoveries of those expenses from its customers. The proposed Rule does not specifically disallow inclusion of prepayments in rate base. However, it does require that any prepayments be included in a lead/lag, or comparable, working cash study so that the true net cost to the utility of its prepayments can be ascertained. Therefore, the Commission will not change the proposed rule except to provide for some flexibility in the formatting of the required schedules.

Rule 19.9. - Mountaineer objected to the Commission's deletion of certain language from this rule. The Commission would note in response that the deletion was not intended to prohibit a utility from seeking confidential treatment for such calculations.

Rules 22.1 - 22.6. - These rules consist of text transferred from Title 150, Series

10 of the Commission's Rules. The strike-throughs and underlines indicate changes to the text contained in Series 10. This order will repeal Series 10 in its entirety.

Tariff Form No. 8 and M.C. Tariff Form No. 8 – Many utilities and motor carriers routinely choose not to publish these forms at the time they file a tariff with a proposed effective date. Presumably, the utilities do not publish the applicable form because the Commission has been in the practice of requiring a second publication as soon as it suspends the tariff filing. The Commission will no longer order a second publication when it suspends the case. Therefore, in the future, utilities and motor carriers must publish Tariff Form No. 8 or M.C. Tariff Form No. 8, as applicable, at the time they make a tariff filing, or the filing may be deemed insufficient and be returned to the utility.

FINDINGS OF FACT

1. By Order issued July 7, 1999, the Commission promulgated 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. The title of the rules was proposed to change to Rules for the Construction and Filing of Tariffs. This proceeding encompassed amendments to the Tariff rules as a whole, and consolidated G.O. Nos. 183.6 and 166.12. The Commission provided for a sixty-day comment period.

2. The Executive Secretary caused a notice of this rulemaking and the sixty-day comment period to be published in newspapers, 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. Affidavits and/or certificates of publication were received by the Commission indicating that the notice was published.

3. Comments from interested parties were filed and received.

4. The Commission held hearings on March 14, 2000, and July 11, 2000. The July 11, 2000, hearing was for the purpose of receiving comments on gas related issues only.

5. The Commission's amendments to public notice requirements set forth in Rules 8.1.a., 8.2.f., 10.1.a., 29.1.a., 29.2.d., and 31.1.b., reflect the Commission's experience that the notice provided under the prior rules often failed to communicate an impending rate increase to many utility customers.

6. Former Rule 13.2.2. was deleted because no gas utilities have used the semi-annual Rule 30-C filing since the early 1980's. The Commission allows Rule 30-C cases to be reopened to address significant changes or emergencies, so this optional, semi-annual process is now obsolete.

CONCLUSIONS OF LAW

1. The attached final rules and forms reflect sound policies, serve the public interest, and reasonably resolve the issues raised by the parties.

2. The increased notice requirements of Rules 8.1.a., 8.2.f., 10.1.a., 29.1.a., 29.2.d., and 31.1.b. do not exceed the Commission's authority as set forth in W.Va. Code § 24-2-4a.

3. W.Va. Code § 24-2-4a establishes minimal notice requirements and does not prevent the Commission from requiring further public notice.

4. The Commission has the statutory authority and duty to regulate the practices, services and rates of public utilities in order to "ensure fair and prompt regulation of public utilities in the interest of the using and consuming public." W.Va. Code § 24-1-1.

5. With respect to proposed Rule 19.4.f., Account 165 (Prepayments) may include some prepayments for undelivered gas; however, all winter gas is not necessarily accounted for in Account 165. Current gas inventories are properly included in Account 164.1 (Gas Stored Underground - current).

6. To the extent that a gas utility is using a prepayment mechanism as contemplated by Account 165 in lieu of its own underground storage or storage entitlements, such prepayments are not disallowed under the Rule as long as a proper working capital analysis is part of the utility's rate base calculation. Prepayments enter into the calculation of working capital requirements since they contribute to an extension of the lags between expense payments by the utility and its recoveries of those expenses from its customers.

7. Proposed Rule 19.4.f. does not specifically disallow inclusion of prepayments in rate base. However, it does require that any prepayments be included in a lead/lag, or comparable, working cash study so that the true net cost to the utility of its prepayments can be ascertained. Therefore, the Commission will not change the proposed rule except to provide for some flexibility in the formatting of the required schedules.

8. The deletion of certain language from Rule 19.9., was not intended to prohibit a utility from seeking confidential treatment for such calculations.

9. Utilities filing tariffs with proposed effective dates must publish Tariff Form No. 8 or M.C. Tariff Form No. 8, as applicable, at the time they make a tariff filing, or the filing may be deemed insufficient and be returned to the utility.

ORDER

IT IS THEREFORE ORDERED that the attached Rules for the Construction and Filing of Tariffs, 150 CSR 2, and the forms attached thereto, in both versions, are hereby adopted as final rules, in replacement of 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.

IT IS FURTHER ORDERED that the new Rules for the Construction and Filing of Tariffs, and the forms attached thereto, shall be effective sixty days from the date of this Order, or on December 24, 2002.

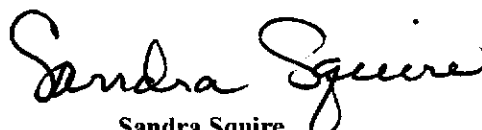
IT IS FURTHER ORDERED that this rulemaking repeals and replaces 150 CSR 10, titled Procedural Rules for Commission Review of Electric Cooperatives, Telephone Cooperatives and Municipal Rate Changes Pursuant to W.Va. Code §24-2-4b, filed September 29, 1993 and effective November 26, 1993.

IT IS FURTHER ORDERED that, upon entry hereof, the Commission's Executive Secretary shall file a copy of this order and the rules, together with the required forms, with the Secretary of State of West Virginia.

IT IS FURTHER ORDERED that this case is hereby resolved and shall be removed from the Commission's docket of active cases.

IT IS FURTHER ORDERED that the Commission's Executive Secretary shall serve a copy of this order and the attached blacklined version of the rules upon all parties of record in this proceeding, by First Class United States Mail, and upon Commission Staff by hand delivery.

A True Copy, Teste:


Sandra Squire
Executive Secretary

JML/ljm

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FILED

TITLE 150
LEGISLATIVE RULES
PUBLIC SERVICE COMMISSION

2002 OCT 23 P 2:38

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

OFFICE WEST VIRGINIA
SECRETARY OF STATE

§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, 24-2-4b and 24A-2-3.

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~~ October 23, 2002

1.4. Effective Date -- ~~December 27, 1993~~ December 24, 2002

~~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~~

1.5. Change in Series -- 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 incorporated into these rules.

1.6 Application of Rules -- 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, eightan original and six (86) 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 produced by similar process,~~ reproduced 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 in order:- all the rules and regulations of the utility; and rate schedules showing all rates and charges for the several classes of service; ~~and the.~~ 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 ~~No~~Nos. 3, 4a and 4b).

3.7. RULE 7A. All water and sewer tariff schedules filed after the effective date of these rules will conform with Tariff Form Nos. 4a and 4b as to format, phrasing and style. A water or sewer utility should use only those provisions in the forms that apply to it. Provisions may be edited as needed to accurately reflect tariff information.

§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 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 ~~beis~~ 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 ~~indicate reductions in rates by the letter (R), advances by the letter (A),~~ use the following codes: (I) indicates an increase in rates, (D) indicates a decrease in rates, (N) indicates new rates or regulations by the letter (N), (O) indicates omissions by the letter (O), and changes, (C)

indicates change in text of regulations by the letter (C), or by other appropriate symbols, withand (T) indicates temporary rates and/or surcharges. 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 (2) following methods, to wit:~~

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

7.3.2b. By issuing and filing on at least thirty (30) 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~~ proposes 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 applicationsApplication 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 and Tariff Form No. 2 as required by Rule 41, together with ~~sevensix~~ (76) 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~~ The application shall be accompanied by the information prescribed by Rule 42.

8.1.a. Within ten (10) days of filing its application the applicant shall give notice to its customers in the form prescribed by the Commission (See customers by: (i) posting a copy of its Tariff Form No. 8-A at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of Tariff Form No. 8-A) by publicationClass II legal advertisement in a qualified

newspaper published and of general circulation in each of the counties where a majority service is provided; (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided and where its resale customers provide service, which contains the substance of Tariff Form No. 8-A; (iv) separately mailing Tariff Form No. 8-A to each of its resale customers, via certified mail, return receipt requested.

In addition to (i) through (iv) above, within thirty (30) days of filing its application the applicant shall have completed the mailing of separate notices to each of its customers reside, provided by one or a combination of the following methods: (a) inclusion of Tariff Form No. 8-A as a bill insert; (b) separately mailing Tariff Form No. 8-A; or (c) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail Tariff Form No. 8-A, inclusion of a statement on a postcard billing as follows: ¶ This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]. ¶

however, that wWhen not more than twenty (20) customers will be so affected by the a rate application proposed change pursuant to Rule 8.1., none of the foregoing notice requirements set forth in this Rule 8.1.a. shall apply, and, 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 affected customers so affected. either as a bill insert or as a separate mailing.

8.1.b. A certificate of posting, publication and separate mailing in the form of Tariff Form No. 6 shall be filed with the Commission to the effect that the posting, publication and separate mailing notice requirements of 8.1.a have been met.

8.1.c. When If the application is set for hearing the applicant shall give notice of the hearing thereon in the form prescribed by the Commission (See of Tariff Form No. 9) or, in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper published and of general circulation in each of the counties in which customers reside. The application shall be accompanied by the information prescribed by Rule 42. A certificate(s) service is provided.

8.1.d. If notice was provided by newspaper publication, no rate change may become effective until the utility furnishes

~~the Commission with a certificate of publication shall be filed with provided by the Commission newspaper to the effect that notice Tariff Form No. 8-A has been given published as required by this rule, provided Rule. Unless otherwise ordered, however, that 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.~~

8.1.e. 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 making to~~ make application for a change of rates.

8.2.1a. For the purpose of this section, a small utility shall be ~~all those utilities~~ a utility with gross revenues less than ~~\$300~~ \$1,000,000 annually. ~~Where utilities area utility is~~ affiliated with other utilities another utility, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. ~~Where utilities area utility 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.

8.2.2b. 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.

8.2.3c. Any qualified small utility 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 Tariff Form No. 11, together with Tariff Form No. 2 as required by Rule 41.

8.2.4d. 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

Environmental Protection, or any Federal Agency.

8.2.5e. When the application is filed, the Commission shall investigate shall issue a procedural order setting forth a date by which Commission Staff shall file a report setting forth its recommended rates based on Staff's investigation of the applicant's earnings, revenue requirements, adequacy of rates, and quality of service. After such investigation, the

8.2.f. Within thirty (30) days of the date the Commission issues its procedural order stating the Staff report due date, the applicant shall have completed the mailing of separate notices to each of its customers stating: ¶ This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert Staff report filing date] by calling [applicant to insert utility office telephone number].¶ The applicant may mail the notice by one (1) or a combination of the following methods: (i) inclusion of the foregoing statement as a bill insert; (ii) separately mailing the foregoing statement; or (iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

8.2.g. A certificate of separate mailing in the form of Tariff Form No. 6a shall be filed with the Commission to the effect that the separate mailing notice requirements of 8.2.f. have been met.

8.2.h. After receipt of Staff's report, the Commission will issue an order setting rates or approving or denying, or approving in part and denying in part, therequiring notice of Staff's 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.

8.2.6i. Upon receipt of the Commission's order requiring notice of Staff's recommended rates, the applicant shall give notice to its customers of any rate or rates so approved by publishing notice once a week for two successive weeks in a recommended within ten (10) days of such receipt, by: (i) posting a copy of its Tariff Form No. 10 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of Tariff Form No. 10 by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties in which the customers reside; Provided where service is provided; (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided 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; and (iv) separately mailing Tariff Form No. 10 to each of its resale customers, via certified mail, return receipt requested.

however, that when not more than twenty (20) customers will be so affected by the a rate application proposed change, pursuant to Rule 8.2., none of the foregoing notice requirements shall apply and 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 affected customers so affected. The notice shall be in the form prescribed in either as a bill insert or as a separate mailing. Tariff Form No. 10 which will be mailed to the applicant along with the Commission's order and staff audit Staff report.

1. A certificate of posting, publication and separate mailing to resale customers in the form of Tariff Form No. 6-B, shall be filed with the Commission to the effect that the publication and separate mailing requirements of Rule 8.2.i. have been met.

8.2.7j. 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.k. Absent substantial protests, objections, or written requests for hearing within the time period prescribed, the Commission will issue an order acting on Staff's proposed rates.

8.2.8l. 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.

8.2.9m. 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.

8.2.10n. It should be clear to an applicant that the intent of ~~rule~~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 as of a proposed effective date, may, in lieu of the procedure prescribed in Rules 19, 20, and 21, ~~proceed under section 4, 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 4, article 2,~~ substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the information required by Rule 42, and Tariff Form No. 2 as required by Rule 41.

§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 4, article 2 as of a proposed effective date, of the law and as provided in Rule 22,~~ shall be given by the utility in the following manner:

10.1.1.a. ~~he~~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 printed notice of the proposed rates or regulations shall be mailed by the utility to each customer to be so affected at least thirty (30)~~1.b. Within ten (10) days of filing its application, the utility shall give notice to its customers by: (i) posting a copy of its Tariff Form No. 8 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications 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 service is provided; (iii) issuing a press release to a qualified newspaper published and of general circulation in each county where service is provided and where its resale customers provide service, which contains the substance of Tariff Form No. 8; and (iv) separately mailing Tariff Form No. 8 to each of its resale customers, via certified mail, return receipt requested.

In addition to (i) through (iv) above, the applicant shall, no later than fifteen (15) days prior to the proposed effective date of the change: ~~Provided, however, That when its tariff change, have completed the mailing of separate notices to each of its customers by one (1) or a combination of the following methods: (a) inclusion of Tariff Form No. 8 as a bill insert; (b) separately mailing Tariff Form No. 8; or (c) only for applicants that bill by postcard instead of in an envelope and who elect not to separately mail Tariff Form No. 8, inclusion of a statement on a postcard billing as follows: ¶This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]¶.~~

When not more than twenty (20) patrons customers will be so affected by a tariff filing pursuant to Rule 10.1, the proposed change, none of the foregoing notice requirements shall apply and 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 printed notice in the form of 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. is mailed by the utility to each of its customers so affected, either as a bill insert or as a separate mailing.

10.1.c. A certificate of posting, publication, and separate mailing in the form of Tariff Form No. 6 shall be filed with the Commission to the effect that the posting, publication, and separate mailing notice requirements of 10.1. have been met.

10.1.d. If the application is set for hearing the applicant shall give notice of the hearing in the form of Tariff Form No. 9 or, in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper(s) published and of general circulation in each of the counties in which service is provided.

10.1.e. If 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 has been published as required by this Rule. Unless otherwise ordered, certificates of publication regarding publication of Tariff Form No. 9 regarding notice of hearing may be filed on the day of hearing.

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 consumercustomer or prospective consumercustomer or his agent, and shall accordpermit said persons, or their agents, the opportunity to examine any of the tariffs of the utility at all reasonable hours.

\$150-2-11. Failure to Give thirty (30) days 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 4, Article 2, Chapter 24 of the Code, shall be given by the utility by delivering to the Commission at the Secretary's office, free from all claims for postage or expressage, eight (8) 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 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).~~

11.1. RULE 25. 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~~ Unless otherwise provided in these rules, when a tariff or revision is issued as to with a proposed effective date 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. Before any schedule or regulation so filed shall become effective the utility filing the same as aforesaid shall furnish~~

11.3. RULE 27. If notice to the public 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 noticeTariff Form No. 8 has been given to the publicpublished 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 44a, Article 2, Chapter 24 of the Code, provided good cause is shown therefor. In making application for permission to file ~~tariff~~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.~~

§150-2-13. Accelerated Rate Procedure for Gas, Water, Sewer, and Electric 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, water, or electric utility for changing rates because of increase or decrease in purchased electric costs and changes in the cost of natural gas, water, electricity, 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 purchased electricitysewage (qualified costs).

13.1.1a. 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, water, electric or sewer utility incurs increased qualified costs because of a rate change subject to the ratemaking jurisdiction thereof, of this commission or as a result of a rate filing pending before such a federal regulatory 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 tariff sheets, or, in the alternative, file a request for Commission Staff to recommend amended tariffs, to recover these increased costs. The effective date of any amended tariff sheets filed may not be prior to the date that the filing utility incurs 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 cost 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 costs.

13.1.b. A utility filing amended tariff sheets pursuant to Rule 30-B shall publish Tariff Form No. 8-B, as a Class I legal advertisement—in a, in a qualified newspaper published and of general circulation in the county(ies) where the utility provides service.

13.1.c. As soon as possible after the filing of amended tariff sheets by either the utility or Staff pursuant to 13.1.a., the Commission may issue an order allowing the amended tariff sheets to go into effect immediately, on an interim basis, subject to refund, on the condition that the utility publish the notice attached to the Commission's Order in the form of Tariff Form 8-B1, as a Class I legal advertisement, in a qualified 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.

b. At anyit provides service. If substantial protests are received in response to the publication and, the Commission finds, upon further review, that the interim rates are not justified, refunds will be ordered.

13.1.d. Following expiration of the notice period, the Commission will issue a further order adopting final rates

13.1.e. The Commission's investigation of the justness and reasonableness of the new rates so sought by the utility, the issuerate increase 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 offsetqualified costs, and the level of rates necessary to recover such increased costs.

C. The 13.1.f. 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 such increasedthose changes, the level of

rates necessary to reflect the changes in qualified 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. 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.

13.2.1a. Application

1. 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 duly verified application on or before August 1. The application shall include proposed purchased gas cost recovery rates that reflect estimated purchased gas costs for the annual period beginning on November 1. The application shall also include a comparison chart showing current purchased gas cost recovery rates for each rate schedule, current purchased gas cost recovery rates, increment of increase or (decrease) in rates and the percentage of increase or (decrease) in rates. Furthermore, the application shall include a statement of actual purchased gas costs, cost over and under recovery and refund data for the twelve (12) 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~~2~~. A gas utility that submits application under 13.2.~~1~~a. of this rule shall continue to submit an duly verified 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~~3~~. At the same 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-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~~7~~1. 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~~a. 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.~~

~~a13.2.c.. Estimated Purchased Gas Costs —~~

1. 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, liquified natural, propane or other manufactured gas, net storage, net exchange or net borrowed gas, and gas produced by the utility).

b2. 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) 1. actual percentage of unaccounted for gas for the twelve (12) month period ending June 30; or

(b) 2. 8% for utilities or ratemaking divisions of utilities with more than 2,000,000 Mcf annual sales, and 10% for all other utilities:

~~For rates taking effect on~~

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

e3. 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.c.3.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-accounted 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.3.C. by the amount of purchased gas costs in 13.2.3.a.c.1.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.

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

The amount of allowable purchased gas costs determined in 13.2.3c. 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:

a1. Actual Gas Cost. Within sixty (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).

b2. Gross Over or Under Recovery of Purchased Gas Costs. Within sixty (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.d.1.~~ 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 (12) 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.

c3. Net Over Or Under Recovery Of Purchased Gas Costs. The cumulative over or under recovery obtained in ~~13.2.4.b.d.2.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-d.2.C. to obtain the net amount of cost over or under recovery in the preceding period to be recovered in the current period.

13.2.5e. 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 13.2.3c. and 13.2.4d., 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 $(1 \div (1 - \text{Tax}))$, 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.

13.2.6f. 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.

13.3. RULE 30-D. FERC Approved Wholesale Power Increases -- ~~this~~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.

13.3.1a. Definitions

a1. "FERC" means the Federal Energy Regulatory Commission.

b2. "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.

c3. "Adjustment period" means the ~~six~~twelve (12) consecutive calendar months during which a non-generating electric utility must charge the adjusted rate determined under this rule.

d4. "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.

e5. "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.

13.3.2b. 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~~ 120 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 (6) 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.

13.3.3c. 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~~ 120 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.

13.3.4d. Hearing Notice and Authorized Tariff Changes

~~Prior to the first day of the adjustment period, the~~ Commission shall require the utility to provide notice and provide a hearing on of the application filed under this Rule. ~~After the hearing,~~ Following such notice, the Commission may hold a hearing and 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.

13.3.5e. 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. (RESERVED) (This rule has been moved to the Motor Carrier Tariff Rules which appear at Rule 33.7. of these rules. Changes to the rule are marked with strike-throughs and underlines beginning with Rule 33.7.).

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.

13.5.1a. 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.

13.5.2b. 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.

13.5.3a. 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:

a1. Whether the increase in operating costs is required due to provisions of the Safe Drinking Water Act or the Sludge Management Regulations;

b2. Whether the current rates of the utility are insufficient to cover such increased operating costs.

c3. Whether the increase in rates filed by the utility is no more than sufficient to offset such increased costs;

d4. The effective date of such increased costs and the nature and permanency thereof; and

e5. 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.

13.5.4d. 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.

13.5.5e. 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.

13.5.6f. 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.

13.5.7g. 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.

13.5.8h. 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:

- a1. The amount of the cost reduction and/or excess collection;
- b2. The effective date of the cost reduction;
- c3. 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
- d4. The ~~extend~~ extent to which, or if, the utility

shall make refunds of past excess collections.

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

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.a. 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.b. A telecommunication carrier seeking any of the changes delineated in 13.6.a. 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.c. Absent public protest or protest by the Commission's 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:

1. Rates shall not be geographically deaveraged within a LATA;

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

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

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

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

13.6.d. When a filing seeking any of the changes delineated in 13.6.a., above, is docketed, the docketing order shall suspend the filing for not longer than allowed by statute.

13.6.e. Promotions of less than ninety-one (91) days duration which affect interexchange services need not be tariffed.

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

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

2. 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 rules and regulations 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, adopting, ratifying and making its own, all rates, rules, 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. (RESERVED) ~~Adoption notices must likewise be filed by receivers and trustees assuming possession and operation of utilities.~~

14.3. RULE 33. (RESERVED) ~~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 thirty (30) days after the Commission approves an application filed pursuant to Rule 14.1., 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 of [insert predecessor utility]).

14.5. RULE 35. (REERVED)

14.6. RULE 36. When a tariff or revision is issued by a utility in compliance with Rule 34 which states the rates, 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, 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 ~~r~~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 where bills are paid)~~ which the utility shall make available to the public at all times the following:

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

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

15.1.3c. 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.

15.1.4d. 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 ~~eight~~ with the Executive Secretary an original and six (~~86~~) ~~true~~ 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 revision to ~~an existing~~ tariff 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 locations and number of customers affected by said tariff change, and the manner in which they are thereby affected, ~~which statement shall follow in the form of~~ 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 unless the Commission grants a waiver of this requirement or the filing is exempt as provided herein. If a utility fails to comply with this rule the tariff filing or application ~~shall not may be received or considered~~ dismissed 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. No sooner than thirty days following the filing of a tariff, application for authority to change rates and charges, or application for approval of initial

rates, the Commission may direct the filing of testimony in support of such filing.

Deletion of any required schedule as outlined in this rule ~~shall may~~ cause the Commission to dismiss 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~~ has a de ~~minimis~~ minimis financial impact, 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: (1) bad check charges, (2) delayed payment penalties, (3) disconnect and reconnect charges, (4) private fire protection fees, (4) leak adjustment rates, (5) storm water surcharges, (6) for sewer utilities only, unusual waste surcharges, (7) charges for optional services which have no adverse impact on customers who do not choose to use the new service; and (8) accelerated rate proceedings allowed under these rules.

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. 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.

~~Eight~~An original and six (6) 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-M42-MJ.

~~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.

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

19.3.1a. 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.

19.3.2b. 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.

19.3.3c. 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, and the amount of depreciation accrued per books.

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.

19.3.4d. STATEMENT A - SCHEDULE 4

This schedule must detail by type and state all taxes other than ~~Federal Income Taxes~~ state and federal income taxes. Federal taxes, other than income, must also be shown on this schedule.

19.3.5e. STATEMENT A - SCHEDULE 5

This schedule will contain the detail of the calculation of state and federal income tax for the test year as well as at adjusted levels. For corporations the per books adjusted tax calculation should agree with the form 1120 filed for the test year. must contain detail of each statutory adjustment assuming all provisions that would be applicable during company's normal tax year would also apply to the test year. If there is any difference between the current provision for state or 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 state or federal income tax return must disclose such participation on this schedule. Savings arising from the filing of a federal consolidated tax return shall, for purposes of rate consideration before this Commission, be stated as a percentage of tax on a separate return basis. When a consolidated and/or multi-jurisdictional state tax return is applicable, the calculation of the tax liability must be included on the face of the statement or as a separate schedule.

If (because of "normalization" of timing differences between book and tax deductions, deferral of tax credits or any other reason) the provision for state or 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 state and federal income tax returns for the five most recent tax years available. Information required on such supplemental sheets must include the following:

a1. 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).

b2. Operating loss carry forwards (or carry backs) included in each company's consolidated basis taxable income.

c3. Capital gains and/or (losses) included in each company's consolidated basis taxable income.

d4. Total state and federal income tax for the consolidation.

e5. Tax on capital gains and/or (losses) included in total consolidated tax. This data should be detailed for each company.

f6. Difference between depreciation expenses included for tax purposes and book straight line depreciation.

g7. 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.

19.3.6f. 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.

19.3.7g. 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.

19.4.1a. 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~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.2b. 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~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.3c. STATEMENT B - SCHEDULE 3

This schedule provides a detail of Unclassified Plant. ~~Accounting adjustments~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.4d. 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~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.5e. 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~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and

expenses. All adjustments must include a reference to the explanation of adjustments on Statement G. This schedule shall also include accounts 151 Fuel Stock, 152 Fuel Stock Expense Undistributed, 154 Plant Materials and Operating Supplies, 163 Stores Expense Undistributed, 164.1 Gas Stored Underground-Current, 164.2 Liquified Natural Gas Stored, and 164.3 Liquified Natural Gas Held for Processing.

19.4.6f. 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 Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. 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.

19.4.7g. STATEMENT B - SCHEDULE 7

If a utility is requesting working cash allowance to be included in rate base then the utility must provide Statement B - Schedule 7. This schedule provides must provide detail of the calculations of a working cash allowance to be included in the average rate base. 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. Any request for inclusion of working cash in rate base must be fully explained and supported.

19.4.0h. 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~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.9i. STATEMENT B - SCHEDULE 9

This schedule provides a detail of Retirement-Work-in-Progress. ~~Accounting adjustments~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.10j. STATEMENT B - SCHEDULE 10

This schedule provides a detail of Contributions-in-Aid-of-Construction. ~~Accounting adjustments~~ Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.11k. STATEMENT B - SCHEDULE 11

This schedule provides a detail of Customers' Advances for Construction. ~~Accounting adjustments~~ Adjustments should be individually listed (as indicated in the prescribed form) ~~in column 6.~~ Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.1. STATEMENT B - SCHEDULE 12

This schedule provides a detail of Customers' Deposits. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must

include a reference to the explanation of adjustments on Statement G.

19.4.m. STATEMENT B - SCHEDULE 13

This schedule provides a detail of Accumulated Deferred Income Taxes. Detail should be provided separately for state and federal balances, by nature of the deferral, for both debit and credit balances. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.n. STATEMENT B - SCHEDULE 14

This schedule provides a detail of Deferred Investment Tax Credits. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.o. STATEMENT B - SCHEDULE 15

This schedule provides a detail of Other Deferred Debits applicable to rate base not provided elsewhere. Detail should be provided separately by nature of the item. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.p. STATEMENT B - SCHEDULE 16

This schedule provides a detail of Other Deferred Credits applicable to rate base not provided elsewhere. Detail should be provided separately by nature of the item. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. 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.

19.5.1a. 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.

- a₁. Title of issue or brief description of purpose.
- b₂. Date of issuance and date or dates of maturity.
- c₃. Coupon interest rate.
- d₄. 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	_____

e₅. Sinking fund information:

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

B. If answer to (a) 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.)

f6. 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.~~

g7. 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.)

19.5.2b. 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.

a1. 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.

b2. 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 2B~~, 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.

c3. 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 2B~~, 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.

d4. 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 (12) 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. be used to include a comparison of present rates and proposed rates. The required pages of Statement D, Schedule 1 must be formatted using the rate structure of the current and/or proposed tariff page(s) of the applicant. For each rate element of each rate schedule, the applicant should show the current rate, the proposed rate, the increment of increase or (decrease) requested, and the percentage of increase or (decrease) requested. If rate blocks have been changed and must be split to make the comparisons herein required, explanatory notes should be added to this schedule to explain the formatting of the schedule.~~

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.

19.8.1a. STATEMENT F - SCHEDULE 1

Statement of Retained Earnings or 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 as applicable to for-profit or governmental entities.

19.8.2b. STATEMENT F - SCHEDULE 2

b

~~Statement of Changes in Financial Position. This schedule detailing changes in financial position~~Cash Flows. This schedule 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. It shall be in the format specified by the utility's Annual Report to the Commission.

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.

Grouping of two or more adjustments into a single net adjustment will not be permitted. The detail of adjustments must include the account number(s) and the book amount(s) to which the proposed adjustments relate.

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 ~~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~~separately filed.

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.

Grouping of two or more adjustments into a single net adjustment will not be permitted.

\$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.~~) Attached. 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 for Natural Gas Utilities Relating to the Purchase of Gas Supplies.

21.1.1.a. Applicability

a1. These ~~regulations~~rules are applicable to all natural gas utilities in the State subject to the Commission's jurisdiction.

b2. These ~~regulations~~rules apply to any proceeding before the Commission which involves a rate increase for a natural gas utility due to, or partly due to, an increase in gas costs. In this regard, gas shall mean synthetic natural gas as well as natural gas.

21.1.2b. Burden of Proof

a1. 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 increase for a natural gas utility due to, or partly due to, an increase 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~~arms 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 ~~utilities~~utility 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

b2. 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.

21.1.3c. Filing Requirements.

a1. 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.

b2. 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 (12) months ending the June 30 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 months ending the June 30 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 months ending the June 30 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)1. the price per Mcf at which each investigated party offered gas for sale, if any;

(b)2. the availability and cost of

transporting such gas and the potential transporting pipeline or utility;

(c)3.the amount of gas potentially available each month by such investigated party;

(d)4.the date by which such deliveries could commence; and

(e)5.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, state a statement of 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.a.~~ 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.b.~~ All such utility rates and charges are to be on file with the Commission at all times.

~~(b)22.1.c.~~ 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, ~~(a)1~~, ~~(b)2~~ or ~~(c)3~~, to provide such notice:

~~(1)1.~~ 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 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) days after the adoption of the ordinance or resolution approving said rate change.

~~(2)2.~~ Notice of the proposed rate change may be provided to all customers by First Class Mail, within five (5) 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)3.~~ Notice of the proposed rate change may be provided by causing to be published, within five (5) days after the adoption of the ordinance or resolution approving said rate change, in a qualified newspaper of general circulation in

~~the service area of the utility the following~~, or, if the notice is to be published in a newspaper that issues on a weekly basis, by the first possible publication date, after the adoption of the ordinance or resolution approving said rate change, in a qualified newspaper published and of general circulation in each of the counties where the utility provides service and where its resale customers provide service, the following:

(ii)A. 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.~~ and, The first publication must occur with five (5) days, or, if the notice is to be published in a newspaper that issues on a weekly basis, by the first possible publication date, after adoption of the rate change.

(i)B. 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,

4. 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 day after~~ 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.d. 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.e. 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.f. Within five (5) 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)~~1. the new rates or charges;

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

~~(3)~~3. 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)~~4. 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)~~5. ~~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. 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 issued and an affidavit of publication of the legal notice. In the event the utility cannot timely obtain and affidavit of publication, then the utility may submit a verification that publication has occurred;~~ and,

~~(6)~~6. 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.g. 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.a. 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)~~1. 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)~~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. Such petition shall be accompanied by evidence of discrimination; or

~~(3)~~3. 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.b. Whenever used in Chapter 24 of the West Virginia 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)~~1. 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)~~2. 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.c. 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.a. Upon the filing with the Commission of a petition which protests a changed rate or charge by an electric cooperative, natural gas cooperative, telephone cooperative or municipal utility and which meets the requirements of ~~Section 2.2(a)(1)~~ Rule 22.2.a.1. 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) 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.a.2. or Rule 22.2.a.3. 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), below.~~

~~(c)~~22.3.c. 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 rates are suspended, and it shall furnish a copy of the applicable petition to the utility.

~~(d)~~22.3.d. 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) 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) 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, issue an order approving, disapproving or modifying in whole or in part, the rates or charges at issue.~~

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

~~(d)~~22.4.a. 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.b. 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.c. 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)~~ Rule 22.1.f.1-6 and such other information as the Commission deems necessary.

22.6. Commission Staff has developed time guidelines to assist municipally operated water or sewer utilities in adopting rate changes in compliance with the West Virginia Code. These guidelines may be obtained by calling the Commission at 1-800-344-5113 or by accessing the Commission's website at www.psc.state.wv.us.

§150-2-23. General Applicability - Common Carriers by Motor Vehicles.

~~2223.1. 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, eightan original and six (06) 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.~~~~

~~2223.2. 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 rules and the laws of the State of West Virginia.~~

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

~~2324.1. M.C. RULE 2. All tariffs must be printed from type not smaller than 6-points, or typewritten, mimeographed or produced by similar processreproduced, on hard calendared paper of good quality.~~

~~2324.2. M.C. RULE 3. The pages of a tariff should be 8 1/2 $\frac{1}{2}$ by 11 inches in size.~~

~~2324.3. 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.

2324.4. M.C. RULE 5. The front cover page of a tariff shall contain the following:

2324.4.1a. name of the common carrier and location of principal office,

2324.4.2b. general statement of territory served,

2324.4.3c. 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 _____.)"

2324.4.4d. signature of the common carrier by the officer authorized to issue tariffs, and

2324.4.5e. identifying designation in the upper right corner as required by M.C. Rule 13 hereof.

2324.5. M.C. RULE 6. The second and succeeding pages shall state

2324.5.1a. all the rules and regulations of the carrier,

2324.5.2b. rate schedules showing all rates and charges for the several classes of service, ~~and~~.

2324.5.3c. the name of the carrier shall be placed on the upper left corner of each page.

2324.6. 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~~No. ~~34, 35,~~ 50).

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

2425.1. 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.

2425.2. M.C. RULE 9. Each rate schedule must state the class of service available under the rates stated therein.

2425.3. M.C. RULE 10. (RESERVED)

2425.4. 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, ~~cancelling~~ canceling Original Sheet No. 1".

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

~~24~~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~~§150-2-26. Designation of Tariffs.

~~25~~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 ~~cancelled~~ canceling, changed or modified by it.

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

~~26~~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 ~~beis~~ is 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~~§150-2-28. Change or Withdrawal of Rate Schedules or Regulations.

~~27~~28.1. M.C. RULE 15. No tariff, or tariff sheets, or any provisions thereof, may be changed, ~~cancelled~~ canceling 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~~ these rules and the West Virginia

Code.

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.

2728.2. M.C. RULE 16. All tariffs or revisions, stating changes in any provision shall ~~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~~ 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.

2728.3. 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:~~ :

2728.3.1a. 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."~~

2728.3.2b. 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~~ proposes to put into effect as provided by M.C. Rules 22 to 27 hereof, inclusive, ~~under the title "Changes of Rates on Notice."~~

2728.4. 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~~ §150-1-29. Change of Rates on Application.

2829.1. M.C. RULE 19. A common carrier desiring to modify charges, or rules and regulations, may file with the Commission ~~eight~~ an original and six (6) copies of its application therefor in ~~that~~ the form prescribed by the Commission for that purpose ~~of~~

M.C. Tariff Form No. 42. Such application shall set forth the rates, charges, rules and regulations in effect; the proposed rates, charges, rules and regulations; if increase or reduction in rates; proposed 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.

29.1.a. Within ten (10) days of filing its application the applicant shall give notice to its customers by: (i) posting a copy of its M.C. Tariff Form No. 8-A at the offices and places of business of the applicant; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 8-A by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which contains the substance of M.C. Tariff Form No. 8-A.

Furthermore, within thirty (30) days of filing its application, any motor carrier except those providing taxi, limousine, or specialized limousine service, shall, have completed the mailing of separate notices to each of its customers by one or a combination of the following methods: (a) including M.C. Tariff Form No. 8-A as a bill insert; (b) separately mailing M.C. Tariff Form No. 8-A; or (c) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail M.C. Tariff Form No. 8-A, a statement on the postcard bill as follows: ❖This motor carrier is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number].❖

29.1.b. A certificate of posting, publication and separate mailing in the form of M.C. Tariff Form No. 6 shall be filed with the Commission to the effect that the notice and mailing requirements of 29.1.a. have been met.

29.1.c. If the application is set for hearing the applicant shall give notice of the hearing in the form of M.C. Tariff Form No. 9, or in an alternate form attached to a Commission order, by making publication once a week for two (2) 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 service is provided.

29.1.d. If notice as provided by newspaper publication, no rate change may become effective until the carrier furnishes the Commission with a certificate(s) of publication provided by the newspaper(s) to the effect that M.C. Tariff Form No. 8-A has been published as required by this Rule. Unless otherwise ordered, affidavits of publication may be filed on the day of hearing.

29.1.e. The utility shall file additional copies of its application and attachments upon the request of the Commission's Executive Secretary.

~~2829.2.~~ 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 to make~~ application for change of rates.

~~2829.2.1a.~~ For the purpose of this section, a small motor carrier shall be ~~all those a~~ carriers with gross revenues less ~~the \$200,000 than~~ \$1,000,000 annually. Where ~~a~~ motor carriers are ~~is~~ affiliated with ~~another~~ motor carriers, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. Where ~~a~~ motor carriers 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 therefore, exempt any applicant from the requirements of this section for the purpose of enabling said applicant to otherwise qualify for said procedure.~~

~~2829.2.2b.~~ 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.

~~2829.2.3c.~~ When the application is filed, the Commission shall ~~investigate~~ issue a procedural order setting forth a date by which Commission Staff shall file a report setting forth its recommended rates based on Staff's investigation of 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.

29.2.d. Unless the applicant provides taxi, limousine, or specialized limousine service, it shall, within thirty (30) days of the date the Commission issues its procedural order stating the Staff report due date, have completed the mailing of separate

notices to each of its customers stating: This motor carrier is seeking a rate increase. Details available in newspaper publications or at the motor carrier office after [applicant to insert date Staff report filing date] by calling [applicant to insert utility office telephone number]. The applicant may mail the notice by one or a combination of the following methods: (i) inclusion of the foregoing statement as a as a bill insert; (ii) separately mailing the foregoing statement; or (iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

1. A certificate of separate mailing in the form of M.C. Tariff Form No. 6-A shall be filed with the Commission to the effect that the separate mailing notice requirements of 29.2.d. have been met.

29.2.e. After receipt of Staff's report, the Commission will issue an order requiring notice of Staff's proposed rates.

29.2.4f. Upon receipt of the Commission's order requiring notice of Staff's recommended rates, the applicant shall give notice to its customers of any rate or rates so approved by publishing notice once a week for two successive weeks in a recommended within ten (10) days of receipt, by (i) posting a copy of its M.C. Tariff Form No. 10 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 10 by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties in which the carrier regularly operates; provided where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which announces the receipt of the Commission's order on the proposed rate change and contains the substance of M.C. Tariff Form No. 10.

Provided however, that when not more than twenty (20) customers will be so affected by the a rate application proposed change pursuant to Rule 29.2, 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 affected customers so affected. The notice shall be in the form prescribed in either as a bill insert or as a separate mailing. M.C. Tariff Form No. 10 which will be mailed to the applicant along with the Commission's order and staff audit Staff report.

1. A certificate of posting and publication, in the form of M.C. Tariff Form No. 6-B, shall be filed with the Commission to the effect that the posting, publication and

separate mailing requirements of Rule 29.2.f. have been met.

2829.2.5g. 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 inof~~ M.C. Tariff Form 10-A 9, which will be mailed to the applicant with the Commission's order ~~and staff audit report~~. The applicant may make written request to place into effect interim rates set by the Commission pending disposition of objection or protest.

29.2.i. Absent substantial protest, objections, or written requests for hearing within the time period prescribed, the Commission will issue an order acting on Staff's proposed rates.

2829.2.6j. 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.

2829.2.7k. 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.

2829.2.8l. 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.

2829.3. 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.

2829.4. 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§150-2-30. Change of Rates on Notice with Proposed Effective Date.

2930.1. 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 as of a proposed effective date, 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, 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, and Tariff Form No. 2 as required by Rule 41.

§150-2-30§150-2-31. Statutory Notice to the Public of Filing to Change Rates with Proposed Effective Date.

3031.1. M.C. RULE 23. NoticeExcept for taxi and limousine motor carriers, notice to the public of a change of rates and charges or rules and regulations, under section 2, article 5, of Chapter 24 A as of a proposed effective date, and as provided in M.C. Rule 22, shall be given by the carrier in the form prescribed by the Commission, by making publication 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 in the following manner:

31.1.a. The carrier shall post M.C. Tariff Form No. 8 at the offices and places of business of the carrier 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 Tariff Rule 37.

31.1.b. Within ten (10) days of filing its application, the carrier shall give notice to its customers by: (i) posting a copy of its M.C. Tariff Form No. 8 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 8 by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties in which the carrier is authorized to operate.

—30where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which contains the substance of M.C. Tariff Form No. 8.

In addition to (i) through (iii) above, the carrier shall, no later than fifteen (15) days prior to the proposed effective date of its tariff change, have completed the mailing of separate notices to each of its customers by one or a combination of the following methods: (a) inclusion M.C. Tariff Form No. 8 as a bill insert; (b) separately mailing M.C. Tariff Form No. 8; or (c) only for applicants that bill by postcard instead of in an envelope and who elect not to separately mail M.C. Tariff Form No. 8, inclusion of a statement on a postcard billing as follows: ¶This common carrier is seeking a rate increase. Details available in newspaper publications or at the common carrier office after [carrier to insert date application will be filed with the Commission] by calling [carrier to insert common carrier office telephone number].¶

When not more than twenty (20) customers will be affected by a tariff filing pursuant to Rule 31.1., none of the foregoing notice requirements shall apply and it shall be sufficient if printed notice in the form of M.C. Tariff Form No. 8 is mailed by the carrier to each of its customers so affected, either as a bill insert or as a separate mailing.

31.1.b. A certificate of posting, publication and separate mailing in the form of M.C. Tariff Form No. 6 shall be filed with the Commission to the effect that the notice and mailing requirements of 31.1.a. and 31.1.b. have been met.

31.1.c. If the application is set for hearing the carrier shall give notice of the hearing in the form of M.C. Tariff Form No. 9, or in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper(s) published and of general circulation in each of the counties in which service is provided.

31.1.d. If notice was provided by newspaper publication, no rate change may become effective until the carrier furnishes the Commission with a certificate of publication provided by the newspaper to the effect that M.C. Tariff Form No. 8 has been published as required by this Rule. Unless otherwise ordered, certificates of publication regarding publication of M.C. Tariff Form No. 9 regarding notice of hearing may be filed on the day of hearing.

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 permit said persons, or

their agents, the opportunity to examine any of the tariffs of the carrier at all reasonable hours.

~~§150-2-31~~**§150-2-32. Failure to Give Thirty (30) Days Statutory Notice to the Commission of Filing to Change Rates with Proposed Effective Date.**

~~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 Secretary's office, free from all claims for postage or expressage, an original and eight (8) 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) 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. Unless otherwise provided in these rules, When a tariff or revision is issued as to with a proposed effective date 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.~~

~~31~~**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 cancelled, 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. M.C. RULE 27. Before any schedule or regulation so filed shall become effective the carrier filing the same as aforesaid shall furnish~~

32.3 M.C. RULE 27. If 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 notice M.C. Tariff Form No. 8 has been given to the public published 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~~§150-2-33. Filing Tariffs on Less than Statutory Notice.

~~3233.1. 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.

~~3233.2.~~ 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____." 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 _____" shall appear thereon.

~~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.

~~3233.43.~~ M.C. RULE 30-A. (RESERVED) When application is made by a 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.

33.4. M.C. RULE 30-B. (RESERVED)

33.5. M.C. RULE 30-C. (RESERVED)

33.6. M.C. RULE 30-D. (RESERVED)

33.7. M.C. RULE 30-E. Solid Waste Tipping Fees -- The following accelerated procedure may be used by motor common carriers of solid waste applying for a rate surcharge because of an increase or decrease in the disposal rates, commonly known as tipping fees, charged by landfills commercial solid waste facilities.

~~33.4.~~33.7.a. If any motor carrier of solid waste is required to pay higher tip fees as a result of increase landfill increased commercial solid waste facility costs, or as a result of a rate filing pending before this Commission, or of any increases imposed by landfills commercial solid waste facilities, 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.

~~13.4.233.7.b.~~ The Commission may investigate the reasonableness of the new rates so sought by the motor carrier to determine:

~~a1.~~ 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~~commercial solid waste facility;

~~b2.~~ Whether the increase in rates filed by the motor carrier are no more than sufficient to offset such increased costs;

~~c3.~~ The effective date of such costs and the permanency thereof; and

~~d4.~~ The possibility of the motor carrier receiving a refund at the termination of the proceeding in which the increased tip fees are pending.

~~13.4.333.7.c.~~ Any motor carrier using the foregoing procedure shall file a petition simultaneously with the tariff filing, invoking the provisions of this rule.

~~13.4.433.7.d.~~ 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.

~~13.4.533.7.e.~~ 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.

~~13.4.633.7.f.~~ 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~~ commercial solid waste facility 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~~ commercial solid waste facility 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:

- a1. The amount of the reduction;
- b2. The effective date of the reduction;
- e3. 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~~ commercial solid waste facility to which it transports solid waste; and
- d4. The manner in which, and the extent to which, the motor carrier shall amend or adjust its rates to give effect to such reduction.

~~13.4.733.7.g.~~ Any motor carrier which invokes the proceedings provided under ~~13.4.1a.~~, hereof shall be deemed to have consented in advance to the proceedings under ~~Section b~~ Rule 13.4.f.

~~13.4.833.7.h.~~ 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~~ commercial solid waste facility.

~~§150-2-3334.~~ 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 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,, adopting, ratifying and making its own all rates, rules, and classifications 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. (RESERVED) ~~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. (RESERVED) 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 (10)~~ thirty (30) days after the filing of an adoption notice as aforesaid by a common carrier the Commission approves an application filed pursuant to Rule 34.1., 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. of [insert predecessor utility]).~~

~~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 M.C. Rule 34 which states the rates, 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, 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 these rules.~~

§150-2-3435. 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 where the common carrier shall make available to the public at all times the following:~~

~~34.1.135.1.a. A copy of all effective tariffs and supplements with the Commission's filing date stamped thereon, setting out its rates, fares, classifications, charges, and rules and regulations, together with forms of contracts and applications applicable to the territory served from that office or place of business.~~

~~34.1.235.1.b. A copy of Chapter 24-A, Code of West Virginia.~~

~~34.1.335.1.c. 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 Commission.

~~34.1-435.1.d.~~ 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.

~~35.2-34.2.~~ M.C. RULE 38. (RESERVED)

~~35.3-34.3.~~ M.C. RULE 39. (RESERVED)

~~35.4-34.4.~~ 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)

~~§150-2-3536.~~ 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 brates unless the Commission grants a waiver of this requirement or the filing is exempt as provided herein. If a carrier fails to comply with this rule, the tariff filing or application ~~shall not~~ may be ~~considered dismissed~~ 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. No sooner than thirty (30) days following the filing of a tariff, application for authority to change rates and charges, or application for approval of initial rates, the Commission may direct the filing of testimony in support of such filing.

Deletion of any required schedule as outlined in this rule ~~shall may~~ cause the Commission to dismiss 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 has a de minimis financial impact, reflects a ~~de minimus~~ 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 extent to which such customers will be affected; the net financial effect of the proposed clarification or new offering; 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: (i) filings to institute bad check charges; (ii) delayed payment penalties; (iii) optional services which have no adverse impact on customers who do not choose to use the new service; and (iv) tariff filings pursuant to accelerated rate proceedings allowed under these rules.

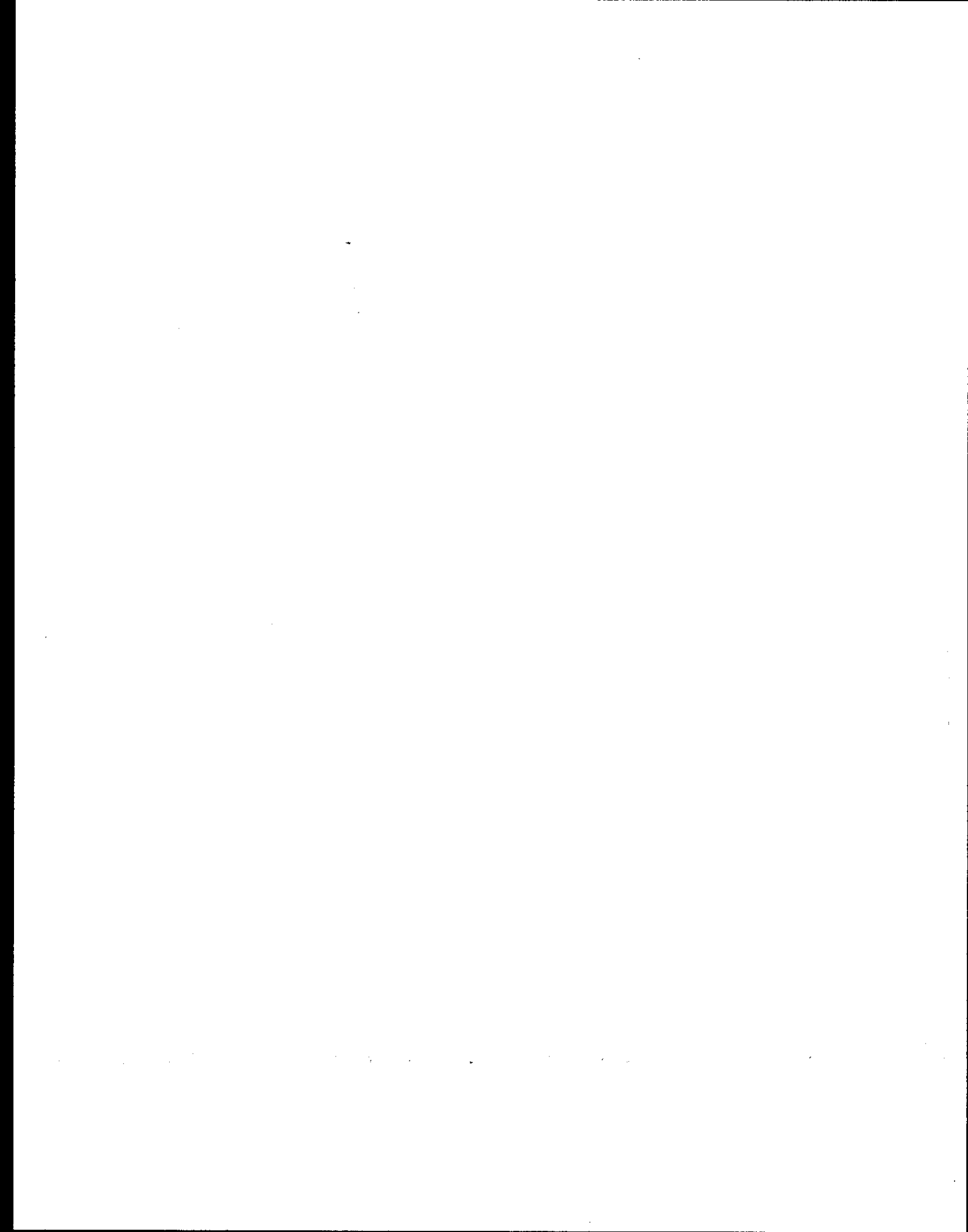
An original and ~~Eight~~ six (6) copies of the filing shall be submitted to the Commission. The carrier will file additional copies of the filing upon request by the Commission's Executive Secretary. All adjustments must be clearly and fully explained in detail. Grouping of two or more adjustments into a single net adjustment will not be permitted.

35.1.136.1.a. TEST PERIOD: Actual audited or finally closed experience for the most recent fiscal year ~~(twelve~~ (12)

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.

~~35-236.2.~~ 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. Tariff Form No. ~~40~~ 42, and supporting statements A through J, ~~as follows:~~

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



TITLE 150
LEGISLATIVE RULES
PUBLIC SERVICE COMMISSION

SERIES 2

RULES FOR THE CONSTRUCTION
AND FILING OF TARIFFS

§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, 24-2-4b and 24A-2-3.

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 23, 2002

1.4. Effective Date -- December 24, 2002

1.5. Change in Series -- 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 incorporated into these rules.

1.6 Application of Rules -- 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 six (6) 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 or reproduced on hard calendared paper of good quality.

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 _____, _____. (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 in order: all the rules and regulations of the utility; and rate schedules showing all rates and charges for the several classes of service. 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 filed after the effective date of these rules will conform with Tariff Form Nos. 4a and 4b as to format, phrasing and style. A water or sewer utility should use only those provisions in the forms that

apply to it. Provisions may be edited as needed to accurately reflect tariff information.

§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 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 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. 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:

7.3.a. By order of the Commission upon formal application by the utility, as provided by Rule hereof.

7.3.b. By issuing and filing on at least thirty (30) 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 proposes to put into effect as

provided by Rules 22 to 27 hereof, inclusive.

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 Application 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 and Tariff Form No. 2 as required by Rule 41, together with six (6) 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. The application shall be accompanied by the information prescribed by Rule 42.

8.1.a. Within ten (10) days of filing its application the applicant shall give notice to its customers by: (i) posting a copy of its Tariff Form No. 8-A at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of Tariff Form No. 8-A by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where service is provided; (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided and where its resale customers provide service, which contains the substance of Tariff Form No. 8-A; (iv) separately mailing Tariff Form No. 8-A to each of its resale customers, via certified mail, return receipt requested.

In addition to (i) through (iv) above, within thirty (30) days of filing its application the applicant shall have completed the mailing of separate notices to each of its customers by one or a combination of the following methods: (a) inclusion of Tariff Form No. 8-A as a bill insert; (b) separately mailing Tariff Form No. 8-A; or (c) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail Tariff Form No. 8-A, inclusion of a statement on a postcard billing as follows: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after "[applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]."

When not more than twenty (20) customers will be affected by a rate application proposed pursuant to Rule 8.1., none of the foregoing notice requirements set forth in this Rule 8.1.a. shall apply, and, it shall be sufficient if printed notice in the form of Tariff Form No. 8-A is mailed by the utility to each of its affected customers either as a bill insert or as a separate mailing.

8.1.b. A certificate of posting, publication and separate mailing in the form of Tariff Form No. 6 shall be filed with the Commission to the effect that the posting, publication and separate mailing notice requirements of 8.1.a have been met.

8.1.c. If the application is set for hearing the applicant shall give notice of the hearing in the form of Tariff Form No. 9 or, in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper published and of general circulation in each of the counties in which service is provided.

8.1.d. If 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 regarding publication of Tariff Form No. 9 regarding notice of a hearing may be filed on the day of hearing.

8.1.e. 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 to make application for a change of rates.

8.2.a. For the purpose of this section, a small utility shall be a utility with gross revenues less than \$1,000,000 annually. Where a utility is affiliated with another utility, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. Where a utility is operating in more than one regulatory jurisdiction, the total revenues of all jurisdictions shall be considered. When a utility operates combined utility service, the total revenues of all services shall be considered.

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

8.2.c. 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 Tariff Form No. 11, together with Tariff Form No. 2 as required by Rule 41.

8.2.d. 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 Bureau of Public Health, Department of Environmental Protection, or any Federal Agency.

8.2.e. When the application is filed, the Commission shall issue a procedural order setting forth a date by which Commission Staff shall file a report setting forth its recommended rates based on Staff's investigation of the applicant's earnings, revenue requirements, adequacy of rates, and quality of service.

8.2.f. Within thirty (30) days of the date the Commission issues its procedural order stating the Staff report due date, the applicant shall have completed the mailing of separate notices to each of its customers stating: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert Staff report filing date] by calling [applicant to insert utility office telephone number]." The applicant may mail the notice by one (1) or a combination of the following methods: (i) inclusion of the foregoing statement as a bill insert; (ii) separately mailing the foregoing statement; or (iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

8.2.g. A certificate of separate mailing in the form of Tariff Form No. 6a shall be filed with the Commission to the effect that the separate mailing notice requirements of 8.2.f. have been met.

8.2.h. After receipt of Staff's report, the Commission will issue an order requiring notice of Staff's proposed rates.

8.2.i. Upon receipt of the Commission's order

requiring notice of Staff's recommended rates, the applicant shall give notice to its customers of any rate or rates so recommended within ten (10) days of such receipt, by: (i) posting a copy of its Tariff Form No. 10 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of Tariff Form No. 10 by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where service is provided; (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided 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; and (iv) separately mailing Tariff Form No. 10 to each of its resale customers, via certified mail, return receipt requested.

When not more than twenty (20) customers will be affected by a rate application proposed pursuant to Rule 8.2., none of the foregoing notice requirements shall apply and it shall be sufficient if printed notice in the form of Tariff Form No. 10 is mailed by the utility to each of its affected customers either as a bill insert or as a separate mailing. Tariff Form No. 10 will be mailed to the applicant along with the Commission's order and Staff report.

1. A certificate of posting, publication and separate mailing to resale customers in the form of Tariff Form No. 6-B, shall be filed with the Commission to the effect that the publication and separate mailing requirements of Rule 8.2.i. have been met.

8.2.j. The Commission may, in its discretion, upon the receipt of written objection by the applicant, or protest 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 required to give notice in the form of Tariff Form No. 9, 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.k. Absent substantial protests, objections, or written requests for hearing within the time period prescribed, the Commission will issue an order acting on Staff's proposed rates.

8.2.l. 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.m. 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.n. 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 _____, _____."

§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 as of a proposed effective date, may, in lieu of the procedure prescribed in Rules 19, 20, and 21, proceed 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 substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the information required by Rule 42, and Tariff Form No. 2 as required by Rule 41.

§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 as of a proposed effective date, as provided in Rule 22, shall be given by the utility in the following manner:

10.1.a. 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.

10.1.b. Within ten (10) days of filing its application, the utility shall give notice to its customers by: (i) posting a copy of its Tariff Form No. 8 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications 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 service is provided; (iii) issuing a press release to a qualified newspaper published and of general circulation in each county where service is provided and where its resale customers provide service, which contains the substance of Tariff Form No. 8; and (iv) separately mailing Tariff Form No. 8 to each of its resale customers, via certified mail, return receipt requested.

In addition to (i) through (iv) above, the applicant shall, no later than fifteen (15) days prior to the proposed effective date of its tariff change, have completed the mailing of separate notices to each of its customers by one (1) or a combination of the following methods: (a) inclusion of Tariff Form No. 8 as a bill insert; (b) separately mailing Tariff Form No. 8; or (c) only for applicants that bill by postcard instead of in an envelope and who elect not to separately mail Tariff Form No. 8, inclusion of a statement on a postcard billing as follows: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]."

When not more than twenty (20) customers will be affected by a tariff filing pursuant to Rule 10.1. none of the foregoing notice requirements shall apply and it shall be sufficient if printed notice in the form of Tariff Form No. 8 is mailed by the utility to each of its customers so affected, either as a bill insert or as a separate mailing.

10.1.c. A certificate of posting, publication, and separate mailing in the form of Tariff Form No. 6 shall be filed with the Commission to the effect that the posting, publication, and separate mailing notice requirements of 10.1. have been met.

10.1.d. If the application is set for hearing the applicant shall give notice of the hearing in the form of Tariff Form No. 9 or, in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper(s) published and of general circulation in each of the counties in which service is provided.

10.1.e. If 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 has been published as required by this Rule. Unless otherwise ordered, certificates of publication regarding publication of Tariff Form No. 9 regarding notice of hearing may be filed on the day of hearing.

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 customer or prospective customer or his agent, and shall permit said persons, or their agents, the opportunity to examine any of the tariffs of the utility at all reasonable hours.

\$150-2-11. Failure to Give thirty (30) days Statutory Notice to the Commission of Filing to Change Rates with Proposed Effective Date.

11.1. RULE 25. 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. Unless otherwise provided in these rules, when a tariff or revision is issued with a proposed effective date for which the Commission is not given the statutory notice of thirty (30) days it is as if 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)

11.3. RULE 27. If notice to the public 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 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 _____, _____", shall appear thereon.

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

RULE 30. (RESERVED)

RULE 30-A. (RESERVED)

13.1. RULE 30-B. The following accelerated procedure may be used by a natural gas, water, or electric utility for changing rates because of changes in the cost of natural gas, water, electricity, 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.a. 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 tariff sheets, or, in the alternative, file a request for Commission Staff to recommend amended tariffs, to recover these increased costs. The effective date of any amended tariff sheets filed may not be prior to the date that the filing utility incurs such increased costs.

13.1.b. A utility filing amended tariff sheets pursuant to Rule 30-B shall publish Tariff Form No. 8-B, as a Class I legal advertisement, in a qualified newspaper published and of general circulation in the county(ies) where the utility provides service.

13.1.c. As soon as possible after the filing of amended tariff sheets by either the utility or Staff pursuant to 13.1.a., the Commission may issue an order allowing the amended tariff sheets to go into effect immediately, on an interim basis, subject to refund, on the condition that the utility publish the notice attached to the Commission's Order in the form of Tariff Form 8-B1, as a Class I legal advertisement, in a qualified newspaper published and of general circulation in each of the counties where it provides service. If substantial protests are received in response to the publication and, the Commission finds, upon further review, that the interim rates are not justified, refunds will be ordered.

13.1.d. Following expiration of the notice period, the Commission will issue a further order adopting final rates

13.1.e. The Commission's investigation of the reasonableness of the rate increase shall be limited to the increased qualified costs, and the level of rates necessary to recover such increased costs.

13.1.f. 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.a. Application

1. 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 a duly verified application on or before August 1. The application shall include proposed purchased gas cost recovery rates that reflect estimated purchased gas costs for the annual period beginning on November 1. The application shall also include a comparison chart showing current purchased gas cost recovery rates for each rate schedule, current purchased gas cost recovery rates, increment of increase or (decrease) in rates and the percentage of increase or (decrease) in rates. Furthermore, the application shall include a statement of actual purchased gas costs, cost over and under recovery and refund data for the twelve (12) 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.

2. A gas utility that submits application under 13.2.a. of this rule shall continue to submit a duly verified application in each subsequent year until the Commission orders otherwise. Each ratemaking division of a utility shall submit a separate application under this rule.

3. At the same time the Applicant files its application, it shall give notice to its customers in the form of 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.c.. Estimated Purchased Gas Costs --

1. The Commission shall determine for the 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, liquified natural, propane or other manufactured gas, net storage, net exchange or net borrowed gas, and gas produced by the utility).

2. 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:

1. actual percentage of unaccounted for gas for the twelve (12) month period ending June 30; or

2. 8% for utilities or ratemaking divisions of utilities with more than 2,000,000 Mcf annual sales, and 10% for all other utilities:

3. 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.c.3.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-accounted 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.c.3.C. by the amount of purchased gas costs in 13.2.c.1.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.d. Over or Under Recovery of Purchased Gas Costs.

The amount of allowable purchased gas costs determined in 13.2.c. 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:

1. Actual Gas Cost. Within sixty (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).

2. Gross Over or Under Recovery of Purchased Gas Costs. Within sixty (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.d.1. 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 (12) months ending June 30 to obtain an annual total over or under recovery of purchased gas cost.

3. Net Over Or Under Recovery Of Purchased Gas Costs. The cumulative over or under recovery obtained in 13.2.d.2.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.d.2.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.e. 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.c. and 13.2.d., by the estimated total sales (Mcf) for the annual period for which a rate change is computed. The quotient so obtained shall be multiplied by $(1 \div (1 - \text{Tax}))$, 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.f. 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.

13.3. 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.a. Definitions

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

2. "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.

3. "Adjustment period" means the twelve (12)

consecutive calendar months during which a non-generating electric utility must charge the adjusted rate determined under this rule.

4. "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.

5. "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.b. 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 120 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 (6) 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.c. 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 120 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.d. Notice and Authorized Tariff Changes

The Commission shall require the utility to provide notice of the application. Following such notice, the Commission may hold a hearing and 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.e. Exclusive Remedy

A non-generating electric utility shall use the procedure provided in this rule rather than the procedure provided in Rule 30-B 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. (RESERVED) (This rule has been moved to the Motor Carrier Tariff Rules which appear at Rule 33.7. of these rules. Changes to the rule are marked with strike-throughs and underlines beginning with Rule 33.7.).

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.a. 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, or qualified small utility pursuant to tariff rule 19-A or serves 3300 or fewer people.

13.5.b. 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.c. 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:

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

2. Whether the current rates of the utility are

insufficient to cover such increased operating costs.

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

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

5. 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.d. 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.e. 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.f. 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.g. 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.h. 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:

1. The amount of the cost reduction and/or excess collection;
2. The effective date of the cost reduction;
3. 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
4. The extent to which, or if, the utility shall make refunds of past excess collections.

13.5.i. Any utility which invokes the proceedings under 13.5.b. hereof shall be deemed to have consented in advance to the proceedings and requirements of 13.5.f. and 13.5.g.

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.a. 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.b. A telecommunication carrier seeking any of the changes delineated in 13.6.a. 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.c. Absent public protest or protest by the Commission's 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:

1. Rates shall not be geographically deaveraged within a LATA;

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

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

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

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

13.6.d. When a filing seeking any of the changes delineated in 13.6.a., above, is docketed, the docketing order shall suspend the filing for not longer than allowed by statute.

13.6.e. Promotions of less than ninety-one (91) days duration which affect interexchange services need not be tariffed.

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

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

2. 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.

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 rules and regulations of the former operating company, (unless authorized to change by the Commission).

14.2. RULE 32. (RESERVED)

14.3. RULE 33. (RESERVED)

14.4. RULE 34. Within thirty (30) days after the Commission approves an application filed pursuant to Rule 14.1., 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. No. 1 of [insert predecessor utility]).

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, 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, 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.

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

15.1.a. 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.b. A copy of Chapter 24, Code of West Virginia.

15.1.c. A copy of the rules 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.d. A suitable placard, in large type, giving information to the public that said tariffs, rules 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 an original and six (6) 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 rules herein set out for tariffs containing rates, rules, etc., shall apply to the rates and schedules set out in said contracts, so far as they are practicable.

§150-2-17. Withdrawing Tariffs.

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 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 tariffs changing any rate, charge, or rule shall, at the time said tariff or revision to tariff 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 locations and number of customers affected by said tariff change, and the manner in which they are thereby affected, in the form of 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 unless the Commission grants a waiver of this requirement or the filing is exempt as provided herein. If a utility fails to comply with this rule the tariff filing or application may be dismissed by the Commission.

Each utility, at the time it files a tariff or application for initial rates or changes in rates 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. No sooner than thirty days following the filing of a tariff, application for authority to change rates and charges, or application for approval of initial rates, the Commission may direct the filing of testimony in support of such filing.

Deletion of any required schedule as outlined in this rule may cause the Commission to dismiss the tariff filing.

Provided, this rule may be waived for good cause where the proposed tariff provision has a de minimis financial impact, 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: (1) bad check charges, (2) delayed payment penalties, (3) disconnect and reconnect charges, (4) private fire protection fees, (5) leak adjustment rates, (6) storm water surcharges, (7) for sewer utilities only, unusual waste surcharges, (8) charges for optional services which have no adverse impact on customers who do not choose to use the new service; and (9) accelerated rate proceedings allowed under these rules.

19.2. TEST PERIOD: Actual audited or finally closed experience for the most recent 12 month period 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. 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 six (6) 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.

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 Tariff Form No. 42.

The prescribed forms for multi-jurisdictional utilities are contained in Tariff Form No. 42-MJ.

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.a. 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.b. 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.c. 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, and the amount of depreciation accrued per books.

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.d. STATEMENT A - SCHEDULE 4

This schedule must detail by type and state all taxes other than state and federal income taxes. Federal taxes, other than income, must also be shown on this schedule.

19.3.e. STATEMENT A - SCHEDULE 5

This schedule will contain the detail of the calculation of

state and federal income tax for the test year as well as at adjusted levels. For corporations the per books adjusted tax calculation must contain detail of each statutory adjustment assuming all provisions that would be applicable during company's normal tax year would also apply to the test year. If there is any difference between the current provision for state or 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 state or federal income tax return must disclose such participation on this schedule. Savings arising from the filing of a federal consolidated tax return shall, for purposes of rate consideration before this Commission, be stated as a percentage of tax on a separate return basis. When a consolidated and/or multi-jurisdictional state tax return is applicable, the calculation of the tax liability must be included on the face of the statement or as a separate schedule.

If (because of "normalization" of timing differences between book and tax deductions, deferral of tax credits or any other reason) the provision for state or federal income tax calculated at going-level and/or proforma is different than a "flow through" calculation 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 state and federal income tax returns for the five most recent tax years available. Information required on such supplemental sheets must include the following:

1. 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).
2. Operating loss carry forwards (or carry backs) included in each company's consolidated basis taxable income.
3. Capital gains and/or (losses) included in each company's consolidated basis taxable income.
4. Total state and federal income tax for the consolidation.
5. Tax on capital gains and/or (losses) included in total consolidated tax. This data should be detailed for each company.

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

7. 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.f. 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.g. 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.a. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.b. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.c. STATEMENT B - SCHEDULE 3

This schedule provides a detail of Unclassified Plant. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.d. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.e. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G. This schedule shall also include accounts 151 Fuel Stock, 152 Fuel Stock Expense Undistributed, 154 Plant Materials and Operating Supplies, 163 Stores Expense Undistributed, 164.1 Gas Stored Underground-Current, 164.2 Liquified Natural Gas Stored, and 164.3 Liquified Natural Gas Held for Processing.

19.4.f. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. 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.g. STATEMENT B - SCHEDULE 7

If a utility is requesting working cash allowance to be included in rate base then the utility must provide Statement B - Schedule 7. This schedule must provide 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.

19.4.h. 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. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.i. STATEMENT B - SCHEDULE 9

This schedule provides a detail of Retirement-Work-in-Progress. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.j. STATEMENT B - SCHEDULE 10

This schedule provides a detail of Contributions-in-Aid-of-Construction. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and

expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.k. STATEMENT B - SCHEDULE 11

This schedule provides a detail of Customers' Advances for Construction. Adjustments should be individually listed (as indicated in the prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.l. STATEMENT B - SCHEDULE 12

This schedule provides a detail of Customers' Deposits. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.m. STATEMENT B - SCHEDULE 13

This schedule provides a detail of Accumulated Deferred Income Taxes. Detail should be provided separately for state and federal balances, by nature of the deferral, for both debit and credit balances. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.n. STATEMENT B - SCHEDULE 14

This schedule provides a detail of Deferred Investment Tax Credits. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.o. STATEMENT B - SCHEDULE 15

This schedule provides a detail of Other Deferred Debits applicable to rate base not provided elsewhere. Detail should be provided separately by nature of the item. Adjustments should be individually listed (as indicated in prescribed form).

Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. All adjustments must include a reference to the explanation of adjustments on Statement G.

19.4.p. STATEMENT B - SCHEDULE 16

This schedule provides a detail of Other Deferred Credits applicable to rate base not provided elsewhere. Detail should be provided separately by nature of the item. Adjustments should be individually listed (as indicated in prescribed form). Alternatively, additional columns may be added following those prescribed to present adjustments in a format similar to that for revenues and expenses. 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.a. 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.

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

1. Title of issue or brief description of purpose.
2. Date of issuance and date or dates of maturity.
3. Coupon interest rate.
4. 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	_____

5. -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.)

6. A complete amortization schedule showing annual principal and interest requirements plus annual coverage requirements, if any.

7. 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.b. 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.

1. 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.

2. 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 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.

3. 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 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.

4. 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 be used to include a comparison of present rates and proposed rates. The required pages of Statement D, Schedule 1 must be formatted using the rate structure of the current and/or proposed tariff page(s) of the applicant. For each rate element of each rate schedule, the applicant should show the current rate, the proposed rate, the increment of increase or (decrease) requested, and the percentage of increase or

(decrease) requested. If rate blocks have been changed and must be split to make the comparisons herein required, explanatory notes should be added to this schedule to explain the formatting of the schedule.

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.a. STATEMENT F - SCHEDULE 1

Statement of Retained Earnings or Statement of Changes in Fund Balance. This schedule shall be filed in support of the amounts shown in the balance sheet as applicable to for-profit or governmental entities.

19.8.b. STATEMENT F - SCHEDULE 2

Statement of Cash Flows. This schedule shall be filed in support of the statements of income filed. It shall be in the format specified by the utility's Annual Report to the Commission.

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.

Grouping of two or more adjustments into a single net adjustment will not be permitted. The detail of adjustments must include the account number(s) and the book amount(s) to which the proposed adjustments relate.

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.

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.

Grouping of two or more adjustments into a single net adjustment will not be permitted.

§150-2-20. 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 Commission are as follows:

(Schedules required by Rule 42 are available from the Commission. Such schedules appear attached at the end of these rules.)

§150-2-21. Purchase of Gas Supplies.

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

21.1.a. Applicability

1. These rules are applicable to all natural gas utilities in the State subject to the Commission's jurisdiction.

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

21.1.b. Burden of Proof

1. 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 increase for a natural gas utility due to, or partly due to, an increase 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 arms 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 utility and to its customers;

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

2. 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.c. Filing Requirements.

1. 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.

2. 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 (12) months ending the June 30 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 months ending the June 30 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 months ending the June 30 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:

1. the price per Mcf at which each

investigated party offered gas for sale, if any;

2.the availability and cost of transporting such gas and the potential transporting pipeline or utility;

3.the amount of gas potentially available each month by such investigated party;

4.the date by which such deliveries could commence; and

5.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 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. 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

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

22.1.a. 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.

22.1.b. All such utility rates and charges are to be on file with the Commission at all times.

22.1.c. 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, (1), (2) or (3), to provide such notice:

1. 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 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) days after the adoption of the ordinance or resolution approving said rate change.

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

3. Notice of the proposed rate change may be provided by causing to be published, within five (5) days, or, if the notice is to be published in a newspaper that issues on a weekly basis, by the first possible publication date, after the adoption of the ordinance or resolution approving said rate change, in a qualified newspaper published and of general circulation in each of the counties where the utility provides service and where its resale customers provide service, the following:

A. a Class II Legal Advertisement that conforms with Tariff Form No. 12 or 13. The first publication must occur with five (5) days, or, if the notice is to be published in a newspaper that issues on a weekly basis, by the first possible publication date, after adoption of the rate change.

B. a press release that announces the adoption of the proposed rate change and contains the substance of Tariff Form No. 12 or 13; and,

4. 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 the day after the meeting where the rate change is adopted and continuing through the thirty (30) day appeal period provided by West Virginia Code §24-2-4b. The posted notice must conform with Tariff Form No. 12 or 13.

22.1.d. 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.

22.1.e. 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.

22.1.f. Within five (5) 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. the new rates or charges;
2. the applicable resolution or ordinance;
3. 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. 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. 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 Tariff Rule 22.1.3. If the notice was provided by newspaper publication, the utility must, within twenty-five (25) days after adoption of the rate change, file a verification that a press release was issued and an affidavit of publication of the legal notice. In the event the utility cannot timely obtain an affidavit of publication, then the utility may submit a verification that publication has occurred; and,
6. 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.

22.1.g. 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.

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:

22.2.a. 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. 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. 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. 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.

22.2.b. Whenever used in Chapter 24 of the West Virginia 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. 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. 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.

22.2.c. 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.

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

22.3.a. Upon the filing with the Commission of a petition which protests a changed rate or charge by an electric cooperative, natural gas cooperative, telephone cooperative or municipal utility and which meets the requirements of Rule 22.2.a.1. 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.

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 Rule 22.2.a.2. or Rule 22.2.a.3. 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.

22.3.c. 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 rates are suspended, and it shall furnish a copy of the applicable petition to the utility.

22.3.d. 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.

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

22.4.a. 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.

22.4.b. 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.

22.4.c. 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.

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 Rule 22.1.f.1-6 and such other information as the Commission deems necessary.

22.6. Commission Staff has developed time guidelines to

assist municipally operated water or sewer utilities in adopting rate changes in compliance with the West Virginia Code. These guidelines may be obtained by calling the Commission at 1-800-344-5113 or by accessing the Commission's website at www.psc.state.wv.us.

§150-2-23. General Applicability - Common Carriers by Motor Vehicle.

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 Commission, in the Executive Secretary's office at Charleston, an original and six (6) 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.

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 the laws of the State of West Virginia.

§150-2-24. Form and Size of Tariff.

24.1. M.C. RULE 2. All tariffs must be printed from type not smaller than 6-point, or typewritten, mimeographed or reproduced, on hard calendared paper of good quality.

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

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.

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

24.4.a. name of the common carrier and location of principal office,

24.4.b. general statement of territory served,

24.4.c. 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 _____, _____. (Except as otherwise provided herein.)" or "(Except as provided on page _____.)"

24.4.d. signature of the common carrier by the officer authorized to issue tariffs, and

24.4.e. identifying designation in the upper right corner as required by M.C. Rule 13 hereof.

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

24.5.a. all the rules and regulations of the carrier,

24.5.b. rate schedules showing all rates and charges for the several classes of service.

24.5.c. the name of the carrier shall be placed on the upper left corner of each page.

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 No. 50).

§150-2-25. Contents of Schedules.

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.

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

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

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.

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.

§150-2-26. Designation of Tariffs.

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.

§150-2-27. Filing Additional Schedules.

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 is 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.

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

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 these rules and the West Virginia Code.

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 Commission that it has ceased operation or discontinued service and request the withdrawal of its tariff, tariffs, schedules or supplements.

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.

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:

28.3.a. 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.

28.3.b. 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 proposes to put into effect as provided by M.C. Rules 22 to 27 hereof, inclusive.

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.

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

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 six (6) copies of its application therefor in the form of M.C. Tariff Form No. 42. Such application shall set forth the rates, charges, rules and regulations in effect; the proposed rates, charges, rules and regulations; if increase or reduction in rates; proposed estimated annual effect on revenue; and the reason for the proposed change. The application shall be accompanied by the minimum financial data required by M.C. Rule 42.

29.1.a. Within ten (10) days of filing its application the applicant shall give notice to its customers by: (i) posting a copy of its M.C. Tariff Form No. 8-A at the offices and places of business of the applicant; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 8-A by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which contains the substance of M.C. Tariff Form No. 8-A.

Furthermore, within thirty (30) days of filing its application, any motor carrier except those providing taxi, limousine, or specialized limousine service, shall, have completed the mailing of separate notices to each of its customers by one or a combination of the following methods: (a) including M.C. Tariff Form No. 8-A as a bill insert; (b) separately mailing M.C. Tariff Form No. 8-A; or (c) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail M.C. Tariff Form No. 8-A, a statement on the postcard bill as follows: "This motor carrier is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]."

29.1.b. A certificate of posting, publication and separate mailing in the form of M.C. Tariff Form No. 6 shall be filed with the Commission to the effect that the notice and mailing requirements of 29.1.a. have been met.

29.1.c. If the application is set for hearing the applicant shall give notice of the hearing in the form of M.C. Tariff Form No. 9, or in an alternate form attached to a Commission order, by making publication once a week for two (2) 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 service is provided.

29.1.d. If notice as provided by newspaper publication, no rate change may become effective until the carrier furnishes the Commission with a certificate(s) of publication provided by the newspaper(s) to the effect that M.C. Tariff Form No. 8-A has been published as required by this Rule. Unless otherwise ordered, affidavits of publication may be filed on the day of hearing.

29.1.e. The utility shall file additional copies of its application and attachments upon the request of the Commission's Executive Secretary.

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 to make application for change of rates.

29.2.a. For the purpose of this section, a small motor carrier shall be a carrier with gross revenues less than \$1,000,000 annually. Where a motor carrier is affiliated with another motor carrier, either through common ownership, management or otherwise, the total revenues of all the affiliates shall be considered. Where a motor carrier is operating in more

than one regulatory jurisdiction, the total revenues of all jurisdictions shall be considered.

29.2.b. Any qualified small motor carrier desiring to proceed under this section shall file with the Commission its application and supporting financial data therefor, in the form of M.C. Tariff Form No. 11.

29.2.c. When the application is filed, the Commission shall issue a procedural order setting forth a date by which Commission Staff shall file a report setting forth its recommended rates based on Staff's investigation of the applicant's earnings, revenue requirements, adequacy of rates, and quality of service.

29.2.d. Unless the applicant provides taxi, limousine, or specialized limousine service, it shall, within thirty (30) days of the date the Commission issues its procedural order stating the Staff report due date, have completed the mailing of separate notices to each of its customers stating: "This motor carrier is seeking a rate increase. Details available in newspaper publications or at the motor carrier office after [applicant to insert date Staff report filing date] by calling [applicant to insert utility office telephone number]. "The applicant may mail the notice by one or a combination of the following methods: (i) inclusion of the foregoing statement as a bill insert; (ii) separately mailing the foregoing statement; or (iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

1. A certificate of separate mailing in the form of M.C. Tariff Form No. 6-A shall be filed with the Commission to the effect that the separate mailing notice requirements of 29.2.d. have been met.

29.2.e. After receipt of Staff's report, the Commission will issue an order requiring notice of Staff's proposed rates.

29.2.f. Upon receipt of the Commission's order requiring notice of Staff's recommended rates, the applicant shall give notice to its customers of any rate or rates so recommended within ten (10) days of receipt, by (i) posting a copy of its M.C. Tariff Form No. 10 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 10 by Class II legal advertisement in a qualified newspaper published and of general circulation in each of the counties where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which announces the receipt of the Commission's order on the proposed rate change and contains the substance of

M.C. Tariff Form No. 10.

When not more than twenty (20) customers will be affected by a rate application proposed pursuant to Rule 29.2, it shall be sufficient if printed notice in the form of M.C. Tariff Form No. 10 is mailed by the carrier to each of its affected customers in either as a bill insert or as a separate mailing. M.C. Tariff Form No. 10 will be mailed to the applicant along with the Commission's order and Staff report.

1. A certificate of posting and publication, in the form of M.C. Tariff Form No. 6-B, shall be filed with the Commission to the effect that the posting, publication and separate mailing requirements of Rule 29.2.f. have been met.

29.2.g. The Commission may, in its discretion, upon the receipt of written objection by the applicant or protest 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 required to give notice in the form of M.C. Tariff Form No. 9, 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.

29.2.i. Absent substantial protest, objections, or written requests for hearing within the time period prescribed, the Commission will issue an order acting on Staff's proposed rates.

29.2.j. 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.

29.2.k. 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.

29.2.l. 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.

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.

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 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 _____, _____."

§150-2-30. Change of Rates on Notice with Proposed Effective Date.

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 as of a proposed effective date, may, in lieu of the procedure prescribed in M.C. Rules 19, 20 and 21, proceed 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) and giving the notice to the Commission and the public substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the minimum financial data required by M.C. Rule 42, and Tariff Form No. 2 as required by Rule 41.

§150-2-31. Statutory Notice to the Public of Filing to Change Rates with Proposed Effective Date.

31.1. M.C. RULE 23. Except for taxi and limousine motor carriers, notice to the public of a change of rates and charges or rules and regulations as of a proposed effective date, as provided in M.C. Rule 22, shall be given by the carrier in the following manner:

31.1.a. The carrier shall post M.C. Tariff Form No. 8 at the offices and places of business of the carrier 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 Tariff Rule 37.

31.1.b. Within ten (10) days of filing its application, the carrier shall give notice to its customers by: (i) posting a copy of its M.C. Tariff Form No. 8 at the offices and places of business of the applicant in the territory affected thereby; (ii) publishing the first of two (2) publications of M.C. Tariff Form No. 8 by Class II legal advertisement in a qualified newspaper

published and of general circulation in each of the counties where service is provided; and (iii) issuing a press release to a newspaper published and of general circulation in each county where service is provided, which contains the substance of M.C. Tariff Form No. 8.

In addition to (i) through (iii) above, the carrier shall, no later than fifteen (15) days prior to the proposed effective date of its tariff change, have completed the mailing of separate notices to each of its customers by one or a combination of the following methods: (a) inclusion of M.C. Tariff Form No. 8 as a bill insert; (b) separately mailing M.C. Tariff Form No. 8; or (c) only for applicants that bill by postcard instead of in an envelope and who elect not to separately mail M.C. Tariff Form No. 8, inclusion of a statement on a postcard billing as follows: "This common carrier is seeking a rate increase. Details available in newspaper publications or at the common carrier office after [carrier to insert date application will be filed with the Commission] by calling [carrier to insert common carrier office telephone number]."

When not more than twenty (20) customers will be affected by a tariff filing pursuant to Rule 31.1., none of the foregoing notice requirements shall apply and it shall be sufficient if printed notice in the form of M.C. Tariff Form No. 8 is mailed by the carrier to each of its customers so affected, either as a bill insert or as a separate mailing.

31.1.b. A certificate of posting, publication and separate mailing in the form of M.C. Tariff Form No. 6 shall be filed with the Commission to the effect that the notice and mailing requirements of 31.1.a. and 31.1.b. have been met.

31.1.c. If the application is set for hearing the carrier shall give notice of the hearing in the form of M.C. Tariff Form No. 9, or in an alternate form attached to a Commission order, by making publication once a week for two (2) 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, unless otherwise ordered by the Commission, in a newspaper(s) published and of general circulation in each of the counties in which service is provided.

31.1.d. If notice was provided by newspaper publication, no rate change may become effective until the carrier furnishes the Commission with a certificate of publication provided by the newspaper to the effect that M.C. Tariff Form No. 8 has been published as required by this Rule. Unless otherwise ordered, certificates of publication regarding publication of M.C. Tariff Form No. 9 regarding notice of hearing may be filed on the day of hearing.

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 permit said persons, or their agents, the opportunity to examine any of the tariffs of the carrier at all reasonable hours.

§150-2-32. Failure to Give Thirty (30) Days Statutory Notice to the Commission of Filing to Change Rates with Proposed Effective Date.

32.1. M.C. RULE 25. 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. Unless otherwise provided in these rules, when a tariff or revision is issued with a proposed effective date for which the Commission is not given the statutory notice of thirty (30) days it is as if 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.

32.2 M.C. RULE 26. (RESERVED)

32.3 M.C. RULE 27. If 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 M.C. Tariff Form No. 8 has been published 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.

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

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.

33.2. M.C. RULE 29. When permission is granted to file 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 _____, _____" shall appear thereon.

33.3. M.C. RULE 30-A. (RESERVED)

33.4. M.C. RULE 30-B. (RESERVED)

33.5. M.C. RULE 30-C. (RESERVED)

33.6. M.C. RULE 30-D. (RESERVED)

33.7. M.C. RULE 30-E. Solid Waste Tipping Fees -- The following accelerated procedure may be used by common carriers of solid waste applying for a rate surcharge because of an increase or decrease in the disposal rates, commonly known as tipping fees, charged by commercial solid waste facilities.

33.7.a. If any motor carrier of solid waste is required to pay higher tip fees as a result of increased commercial solid waste facility costs, or as a result of a rate filing pending before this Commission, or of any increases imposed by commercial solid waste facilities, 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.

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

1. Whether the increase in tip fees is duly authorized and collectible by the commercial solid waste facility;

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

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

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

33.7.c. Any motor carrier using the foregoing procedure

shall file a petition simultaneously with the tariff filing, invoking the provisions of this rule.

33.7.d. 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.

33.7.e. Before placing rates into effect pursuant to this procedure, the motor carrier shall enter into an agreement that, if it shall receive a refund or reduction of all or part of the higher tip fees upon which 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.

33.7.f. 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 commercial solid waste facility 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 commercial solid waste facility 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:

1. The amount of the reduction;
2. The effective date of the reduction;
3. 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 commercial solid waste facility to which it transports solid waste; and
4. The manner in which, and the extent to which, the motor carrier shall amend or adjust its rates to give effect to such reduction.

33.7.g. Any motor carrier which invokes the proceedings provided under 13.4.a., hereof shall be deemed to have consented in advance to the proceedings under Rule 13.4.f.

33.7.h. 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 commercial solid waste facility.

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

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 rules of the former operating company, (unless authorized to change by the Commission).

34.2. M.C. RULE 32. (RESERVED).

34.3. M.C. RULE 33. (RESERVED).

34.4. M.C. RULE 34. Within thirty (30) days after the Commission approves an application filed pursuant to Rule 34.1., 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. No. 1. of [insert predecessor utility]).

34.5. M.C. RULE 35. (RESERVED)

34.6. M.C. RULE 36. When a tariff or revision is issued by a motor carrier in compliance with M.C. Rule 34 which states the rates, 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, 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 these rules.

§150-2-35. Posting Tariffs

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 where the common carrier shall make available to the public at all times the following:

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

business.

35.1.b. A copy of Chapter 24-A, Code of West Virginia.

35.1.c. A copy of the rules 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 Commission.

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

34.2. M.C. RULE 38. (RESERVED)

34.3. M.C. RULE 39. (RESERVED)

34.4. 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.

35.5. M.C. RULE 41. (RESERVED)

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

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 unless the Commission grants a waiver of this requirement or the filing is exempt as provided herein. If a carrier fails to comply with this rule, the tariff filing or application may be dismissed by the Commission.

Each common carrier by motor vehicle, at the time it files a tariff for initial rates or stating changes in rates, 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. No sooner than thirty (30) days following the filing of a tariff, application for authority to change rates and charges, or application for approval of initial rates, the Commission may direct the filing of testimony in support of such filing.

Deletion of any required schedule as outlined in this rule may cause the Commission to dismiss the tariff filing.

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 further, this rule may be waived for good cause where the proposed tariff provision, has a de minimis financial impact, reflects a 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 extent to which such customers will be affected; the net financial effect of the proposed clarification or new offering; 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: (i) filings to institute bad check charges; (ii) delayed payment penalties; (iii) optional services which have no adverse impact on customers who do not choose to use the new service; and (iv) tariff filings pursuant to accelerated rate proceedings allowed under these rules.

An original and six (6) 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.

36.1.a. TEST PERIOD: Actual audited or finally closed experience for the most recent twelve (12) month period 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.

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. Tariff Form No. 42, and supporting statements A through J.

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

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

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 _____ (Name of petitioning utility) does respectfully petition the Commission that it be permitted, under section 4, article 2 of the law, to put in force the following rates, to become effective _____ (number of days) 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 rates 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/or 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.)

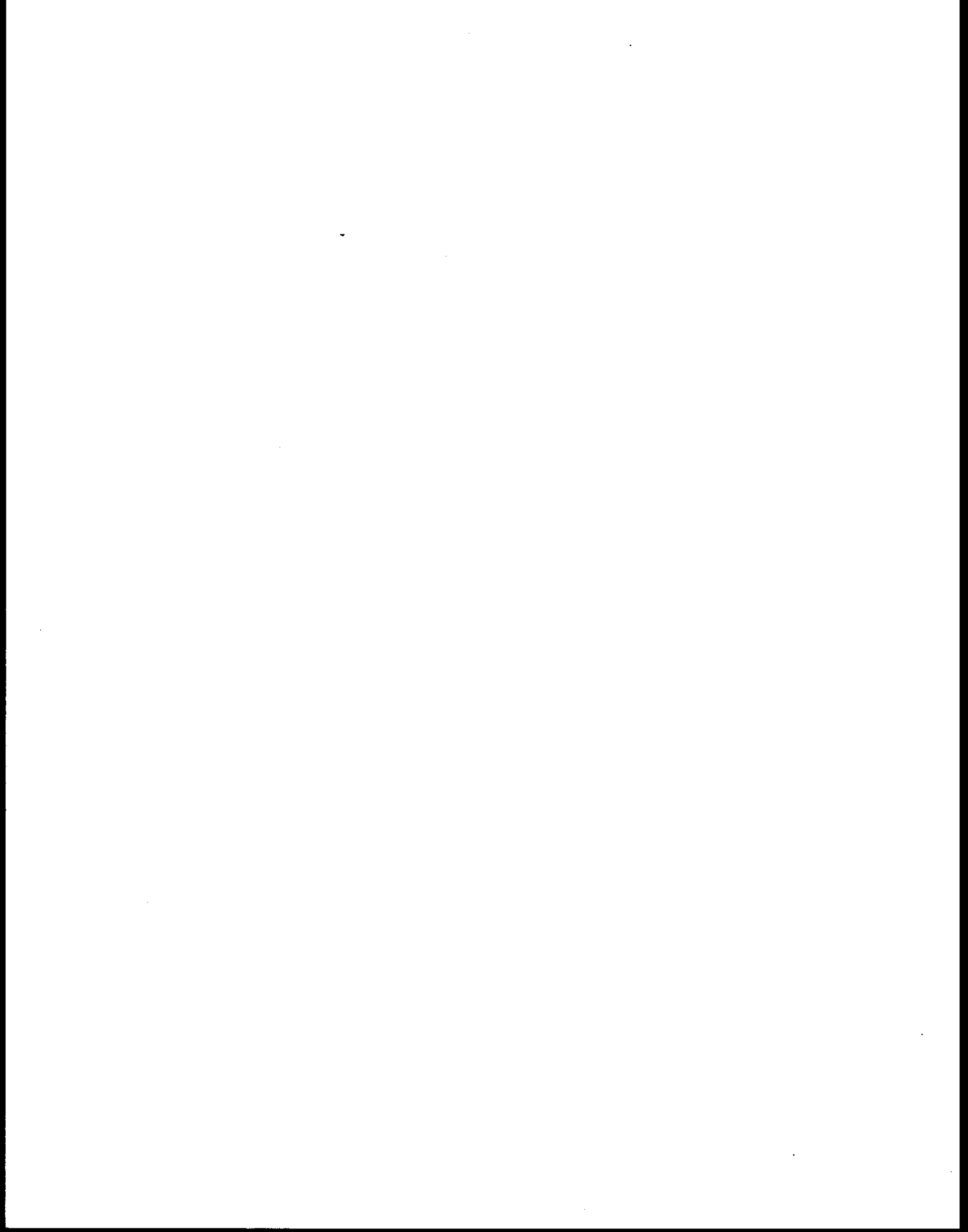
~~_____ And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all rail and motor vehicle competitive common carriers in the territory affected as follows:~~

~~_____ 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)



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

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 _____ (name of preparer) Title

_____ (title of preparer)

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

Sheet No. _____ (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 Locations affected Estimated number of customers whose cost of service will be:

	Reduced	Increased	Unchanged
Remarks	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

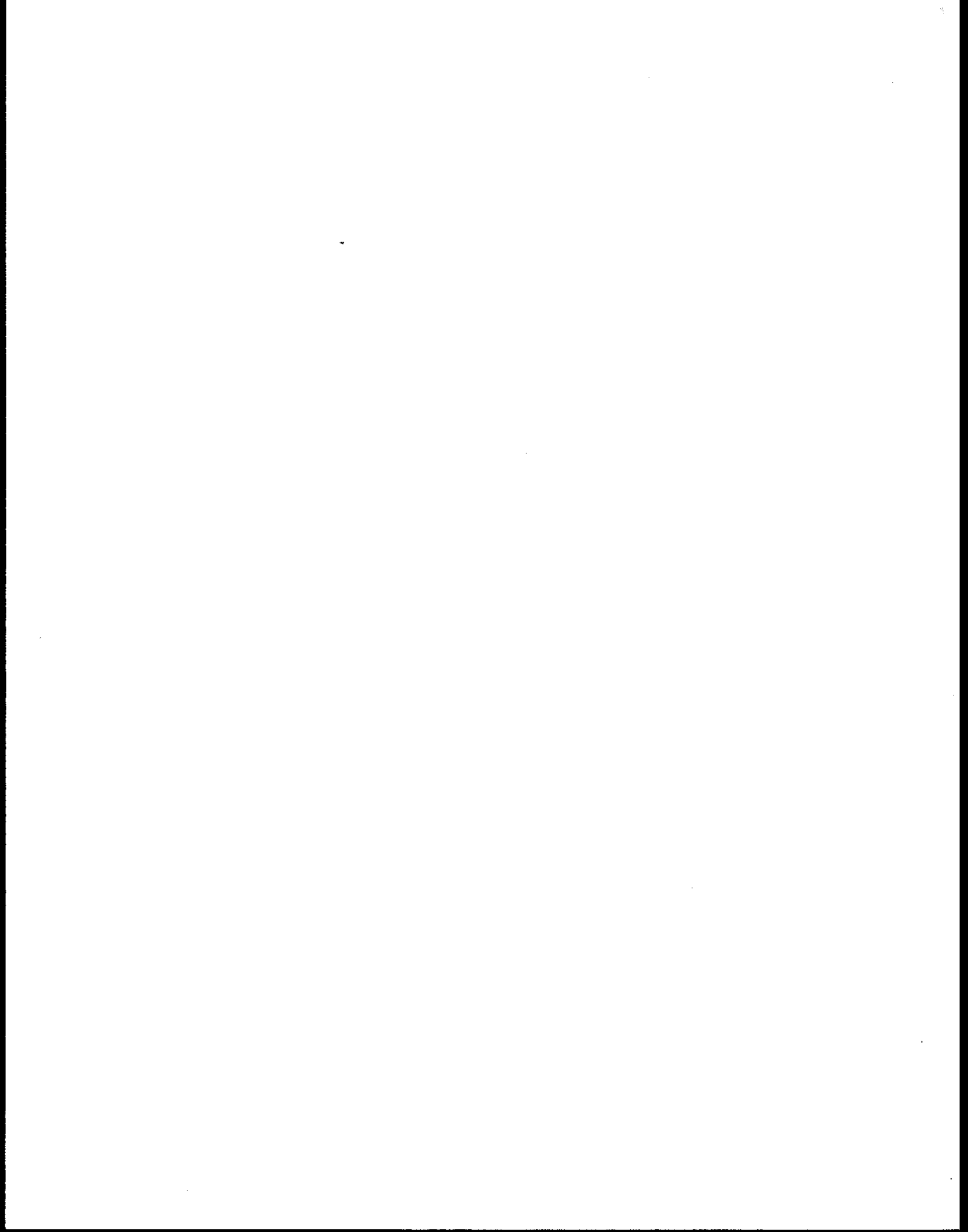
_____ (Reporting Utility)

By _____ (Name and title of officer)

_____ (Title of officer)

_____ (FOR COMMISSION'S USE ONLY)

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



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

Tariff Form No. 3
(Tariff Rule 7)

STANDARD FORM OF TARIFF FOR ~~WATER UTILITY~~ _____ UTILITY

(Other than Loose Leaf)

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

_____ ~~WATER~~

at

Blankville Blank County, West Virginia

FILED WITH THE

PUBLIC SERVICE COMMISSION
OF
WEST VIRGINIA

Issued ~~May 1, 1955~~ _____
Effective ~~June 15, 1955~~ _____

Issued by City of Blankville

(Signed, JOHN DOE) General Manager Water Department

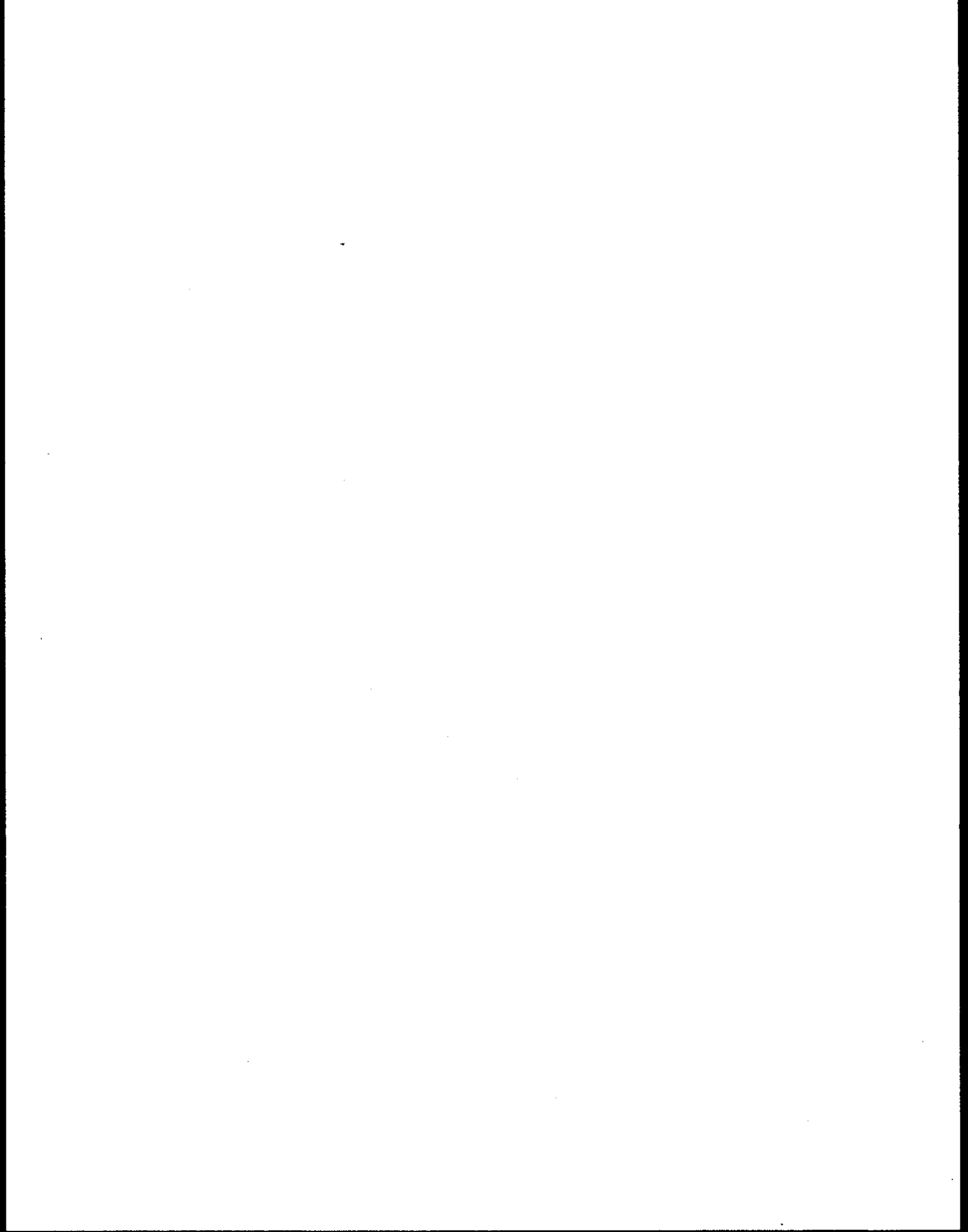
~~RULES AND REGULATIONS~~

_____ Rules and Regulations for the Government of Water Utilities adopted by Public Service Commission of West Virginia and now in effect and all amendments thereto and modifications therefor hereafter made by said Commission:

_____ (Name of Utility)

By: _____ (Name of officer)

_____ (Title of officer)



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

Revision of
(sheets revised)
canceling (sheets canceled)

Tariff Form No. 54a
(Tariff Rule 7)

STANDARD FORM OF TARIFF SHEET FOR WATER UTILITY¹
(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

NAME OF UTILITY
CITY, STATE

Applicability

Applicable within the entire territory served.

~~(C) — AVAILABILITY OF SERVICE~~

(or if split tariff, then specify what areas are applicable.)

Availability

Available for general domestic, commercial and industrial service.

~~(R) — RATE~~

~~First 2,000 and sale for resale water service.~~

Rates (customers with metered water supply)

(Declining block rate style tariff)

First X,XXX gallons used per month-
gallons \$X..... \$0.75XX per thousand 1,000

¹ A Utility should use only the provisions of this form that are applicable to it.

Next—3 X,000XXX gallons used per month50 per thousand gallons
 Next—20,000 \$X.XX per 1,000 gallons
 All over X,XXX gallons used per month45 per thousand gallons
 Next—225,000 gallons used per month30 per thousand gallons
 All over 250,000 gallons used per month15 per thousand gallons

(A) MINIMUM CHARGE

No \$X.XX per 1,000 gallons

(Declining block rate style cubic feet)

First	XXXX cubic feet used per month	\$X.XX per cubic feet
Next	XXXX cubic feet used per month	\$X.XX per cubic feet
All over	XXXX cubic feet used per month	\$X.XX per cubic feet

(Service charge and usage style tariff)

Service Charge	\$X.XX per month
Usage Charge	X.XX per 1,000 gallons water usage or per cubic feet

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

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

Minimum Charge

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

5/8 inch meter \$XX.XX per month which is the equivalent of X,XXX gallons or cubic feet of water.

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

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 or per cubic feet used per month.

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

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

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 XXXXXXXX.

Tap Fee

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

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.

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 or _____ cubic feet 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 or _____ cubic feet 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 \$ 1.50 per month

3/4

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

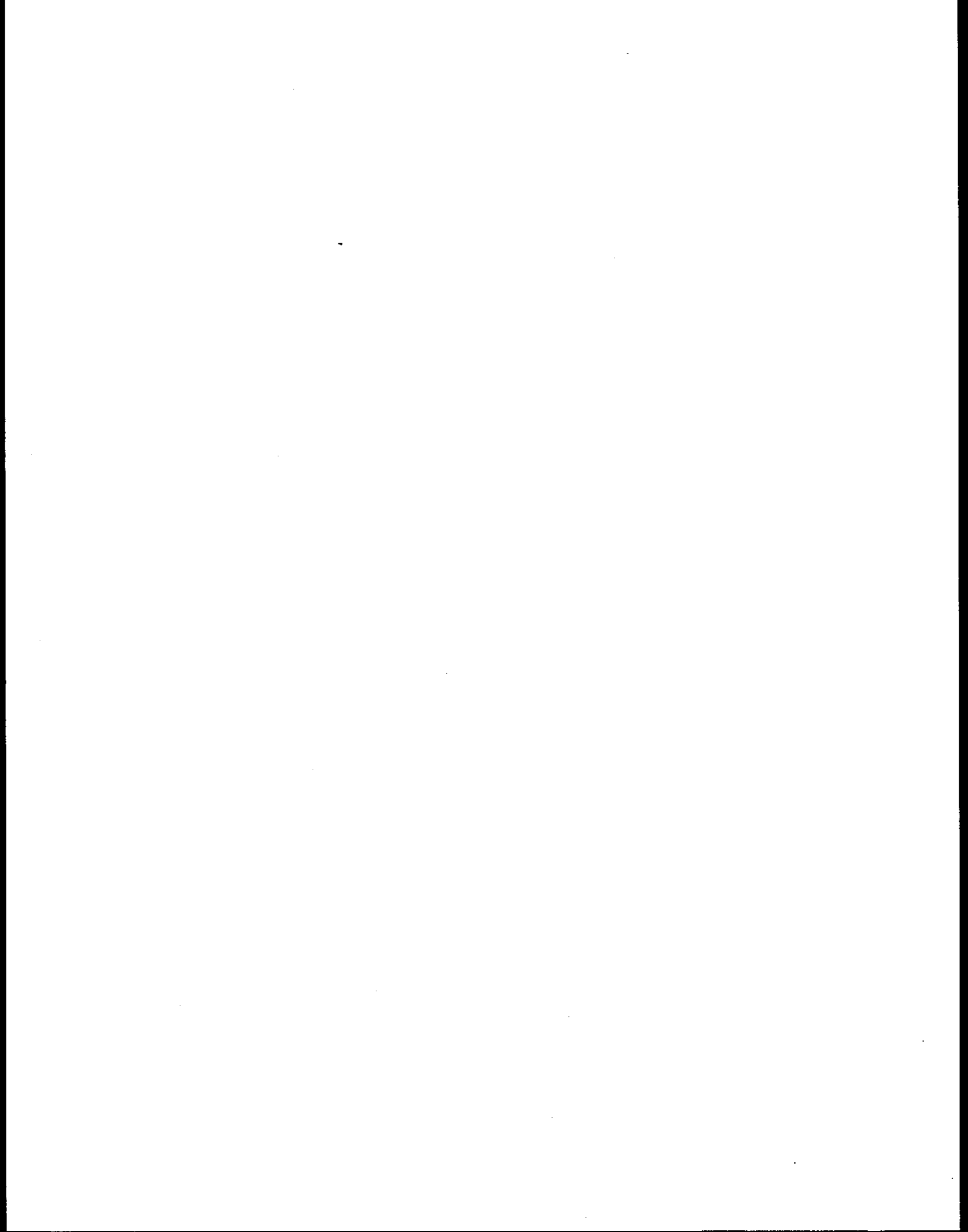
_____ Issued by: John Doe
_____ General Manager Water Department

Leak Adjustment

\$X.XX per 1,000 gallons or per _____ cubic feet 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 shall be applied to all such 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.



Revision of
Sheets Revised
canceling (sheets canceled)

Tariff Form No. 4b
(Tariff Rule 7)

STANDARD FORM OF TARIFF SHEET FOR SEWER UTILITY¹
(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)

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

(Declining block rate style cubic feet)

<u>First</u>	<u>XXXX cubic feet used per month</u>	<u>\$X.XX per</u>	<u>cubic feet</u>
<u>Next</u>	<u>XXXX cubic feet used per month</u>	<u>\$X.XX per</u>	<u>cubic feet</u>
<u>All over</u>	<u>XXXX cubic feet used per month</u>	<u>\$X.XX per</u>	<u>cubic feet</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 of water usage or \$X.XX per</u>	<u>cubic feet.</u>

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

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

Minimum Charge

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

Returned Check Charge

¹ A utility should use only the provisions of this form that are applicable to it.

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 reconnection 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 or \$X.XX per cubic feet.

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

<u>Municipality</u>	<u>Utility Excise Tax</u>	
	<u>Local Tax Rate</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.

A tap fee of \$X.XX will be charged to customers applying for service before construction is completed adjacent to the customer's 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 or \$X.XX per _____ cubic feet 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 shall be applied to all such 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 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>.0008333</u>	<u>=</u>	<u>A conversion factor to change inches of rain x square feet of surface water to \$ per 100 cubic feet</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 of the Public Service Commission of West Virginia.

Surcharge Formula to be applied to a customer producing unusual waste.

The charge for the treatment of unusual waste will be calculated on the basis of the following formula:

$$C_i = V_o V_i + B_o B_i + S_o S_i$$

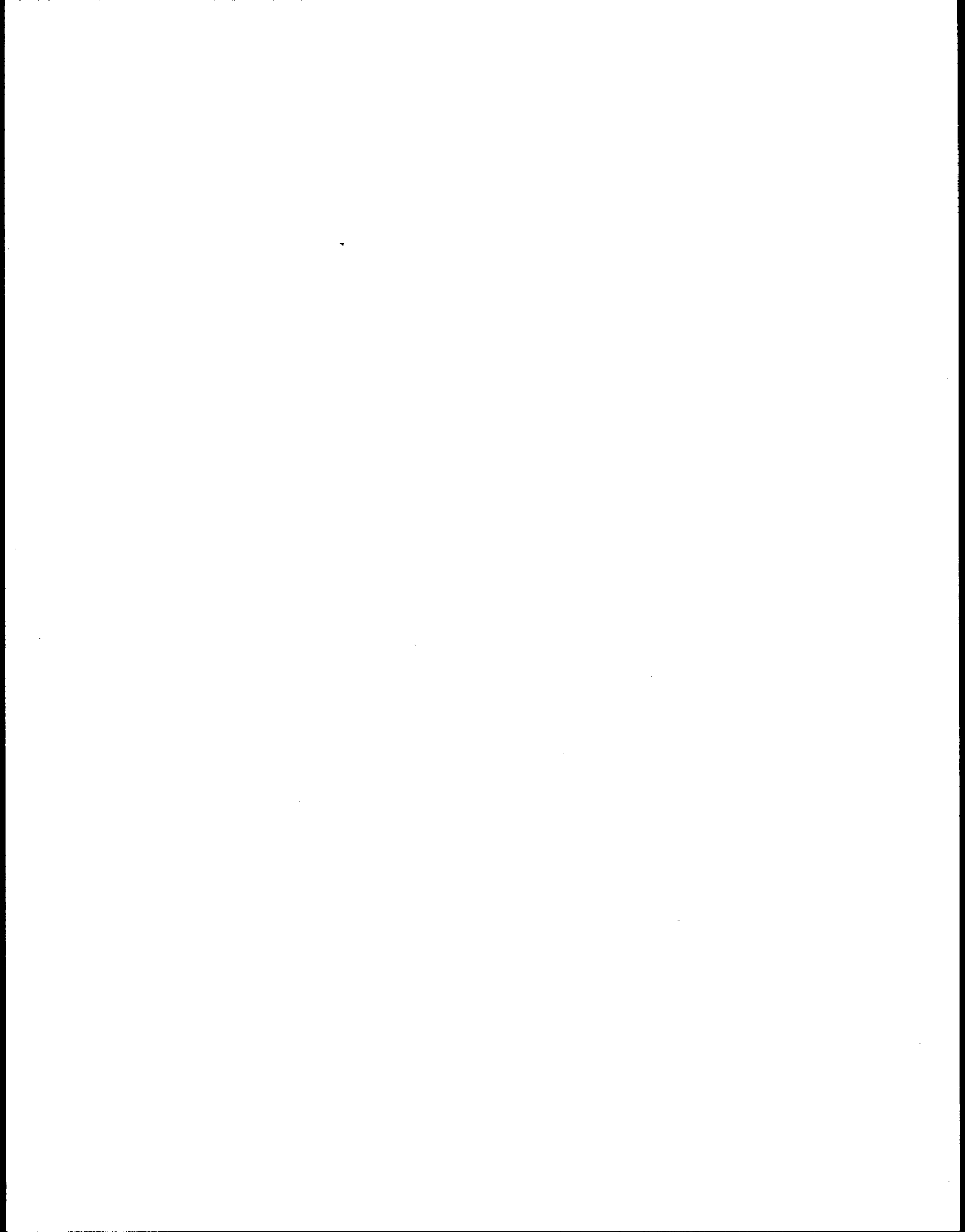
- C_i = charge to unusual users per year
V_o = average unit cost of transport and treatment chargeable to volume, in dollars per gallon
V_i = volume of waste water from unusual users, in gallons per year
B_o = average unit cost of treatment, chargeable to Biochemical, Oxygen Demand (BOD), in dollars per pound
B_i = weight of BOD from unusual users, in pounds per year
S_o = average unit costs of treatment (including sludge treatment) chargeable to total solids, in dollars per pound
S_i = weight of total solids from unusual users, in pounds per year

When an unusual user is to be served, a preliminary study of its wastes, and the costs of transport and treatment thereof, will be made. Waste containing materials which, in the judgement of the utility should not be introduced into the sewer system need not be handled by it. The results of the preliminary study will be used to determine the feasibility of the proposed sewer service and the charge therefor, based upon the formula set out above.

Thereafter, unusual sewage will be monitored on a regular basis and at the conclusion of each fiscal year, based on the investigation aforesaid and audit of the utility records, new cost figures will be calculated for use in the above formula. The cost of establishing the monitoring facilities shall be paid by the unusual user. Based on these audited figures, additional billings covering the past fiscal year will be made for payment by each unusual user, or refund given by the utility, as the case may be. Such audited figures will then be used for the preliminary billing for the next fiscal year, at the end of which an adjustment will be made as aforesaid.

Tariff Form No. 5

Reserved



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

Tariff Form No. 6
(Tariff Rule 19 and 23)
FORM OF CERTIFICATE OF POSTING, PUBLICATION,
AND SEPARATE MAILING OF NOTICE
TO THE PUBLIC CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to ~~the~~ requirements of Rule ~~25~~ 19 and 23 (as applicable), of the Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (kind type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), 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 posted, published and mailed to all customers as required by either Rule 19 or Rule 23 of said Rules, as follows:

Check all that apply:

Posting and Publication:

(i) On the _____ day of _____, 19____, ~~the same was exhibited~~ Tariff Form 8 for public inspection at the offices and places of business of the Company in the territory affected thereby, at least thirty (30) days prior to the date such tariff or revision is to become effective 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.~~

(ii) delivering to [utility to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service, for publication therein once a week for two successive weeks, Tariff Form No. [8 or 8-A] [utility to indicate applicable form]. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

(iii) issued a press release to [utility to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of Tariff Form No. [8 or 8-A];

I. Mailing to resale customers:

The utility does not have resale customers; or

On the _____ day of _____, the utility separately mailed Tariff Form No. [8 or 8-A] to each of its resale customers, via certified mail, return receipt requested.

II. Mailing to non-resale customers:

On the _____ day of _____, the utility completed the mailing of separate notices to each of its non-resale customers by one or a combination of the following methods (check all that apply):

(i) inclusion of Tariff Form No. [8 or 8-A] as a bill insert;

(ii) separately mailing Tariff Form No. [8 or 8-A]; or

(iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail Tariff Form No. [8 or 8-A], inclusion of a statement on a postcard billing as follows: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]"; or

(iv) Not more than twenty (20) customers will be so affected by the proposed change, and the utility mailed printed notice in the form of Tariff Form No. [8 or 8-A] to each of its customers affected-either as a bill insert or as a separate mailing.

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

(Name of Utility)

Address: By: _____ (Name of officer)

(Title of officer)

~~_____ *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 newspaper of general circulation in the community in which a majority of said 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, a copy of said notice being attached hereto. A certificate of the publication of said notice will be furnished the Public Service Commission upon the completion of the same in accordance with Rule 27 of said Rules.~~

Tariff Form No. 6-A
(Tariff Rule 19-A)
FORM OF CERTIFICATE OF SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____ (date), filed an application to change its tariff pursuant to Tariff Rule 19-A and that notice to the public of the application has been mailed to all customers as required by either Tariff Rule 19-A as follows:

Check all that apply:

On the _____ day of _____, the utility separately mailed notices to all customers stating: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert Staff report filing date] by calling [applicant to insert utility office telephone number]."

The foregoing notice was mailed by:

_____ inclusion of the statement as a bill insert;

_____ separate mailing; and/or

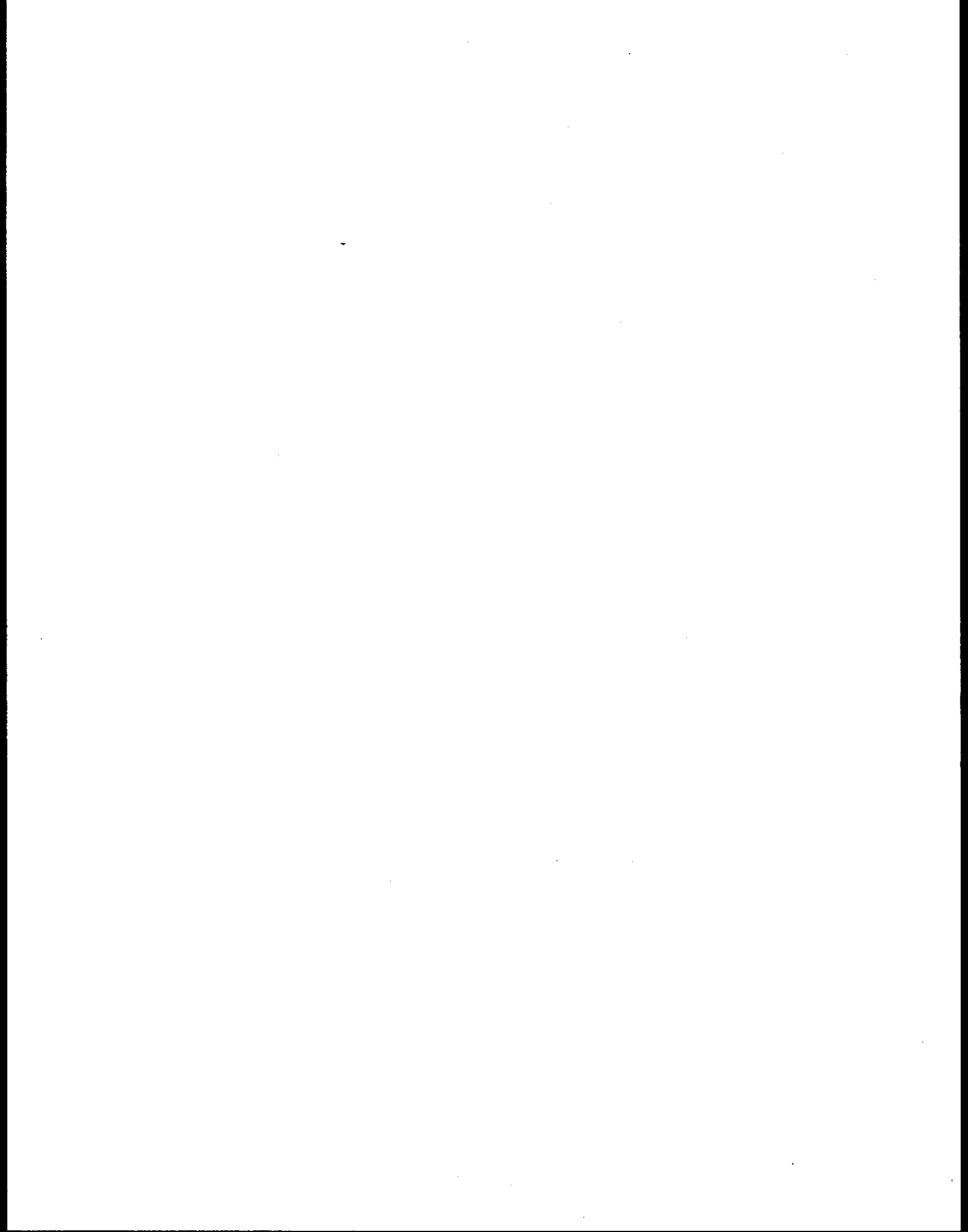
_____ only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

Given under my hand this _____ day of _____.

_____ (Name of utility)

_____ (Name of officer)

_____ (Title of officer)



Tariff Form No. 6-B
(Tariff Rule 19-A)

FORM OF CERTIFICATE OF POSTING, PUBLICATION AND SEPARATE MAILING
TO RESALE CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, (date), filed an application to change its tariff pursuant to Tariff Rule 19-A and that notice to the public of the Staff recommended rates with regard to this application, has been posted, published and separately mailed to all resale customers as required by either Tariff Rule 19-A as follows:

Check all that apply:

Posting and Publication:

(i) On the _____ day of _____, exhibiting Tariff Form No. 10 for public inspection at the offices and places of business of the utility in the territory affected thereby.

(ii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the utility delivered a completed Tariff Form No. 10 to [utility to insert name of newspaper(s)], a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service, for publication therein once a week for two successive weeks. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

(iii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the utility issued a press release containing the substance of Tariff Form No. 10, to [utility to insert name of newspaper(s)], a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service.

(iv) Not more than twenty (20) customers will be so affected by the proposed change, and the utility mailed printed notice in the form of Tariff Form No. 10 to each of its customers affected-either as a bill insert or as a separate mailing.

Mailing to resale customers:

_____ The utility does not have resale customers; or

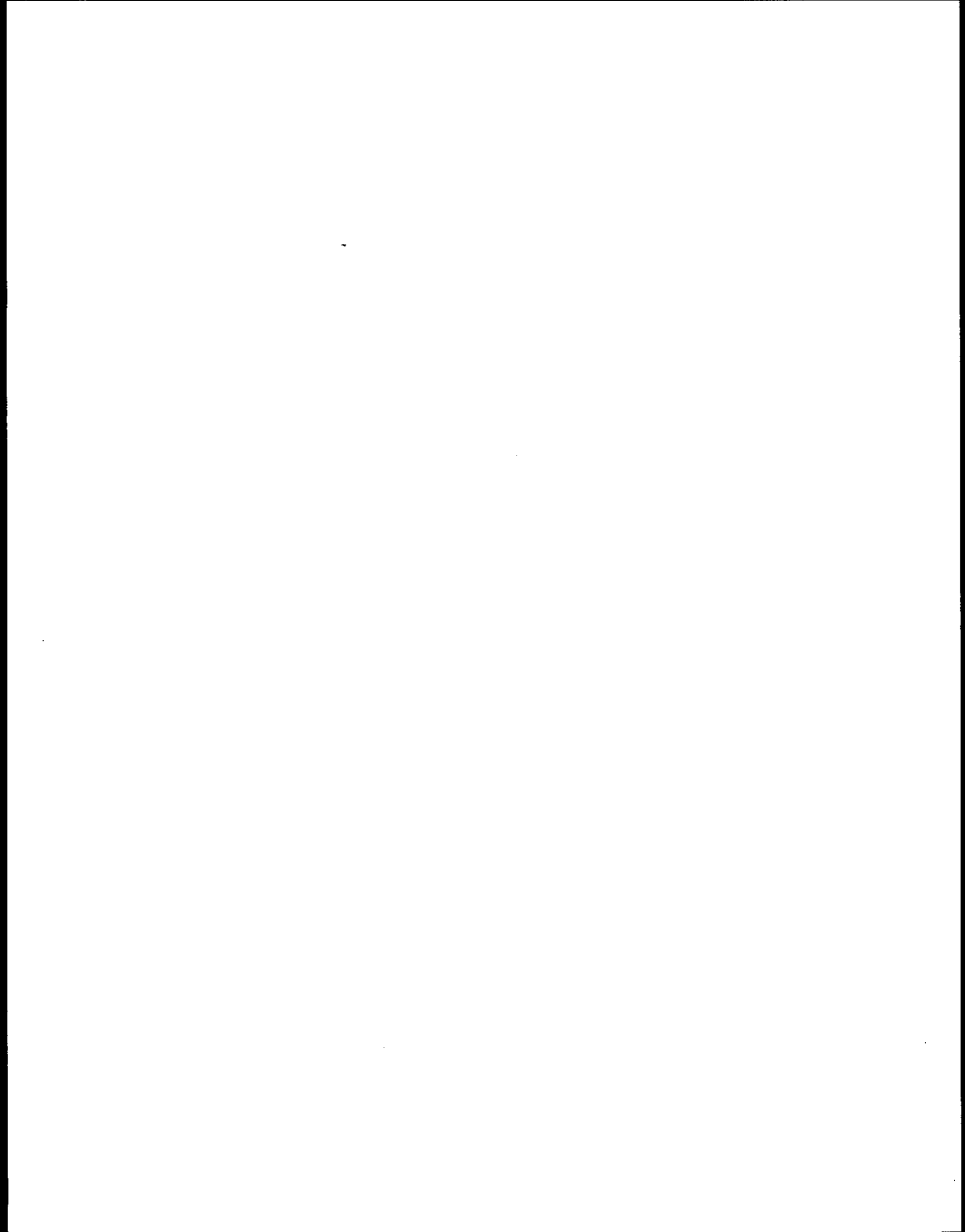
On the _____ day of _____, the utility separately mailed Tariff Form No. 10 to each of its resale customers, via certified mail, return receipt requested.

Given under my hand this _____ day of _____

(Name of utility)

(Name of officer)

(Title of officer)



Tariff Form No. 7

Reserved

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

(Name of Utility)

FURNISHING

(Class of Service)

SERVICE

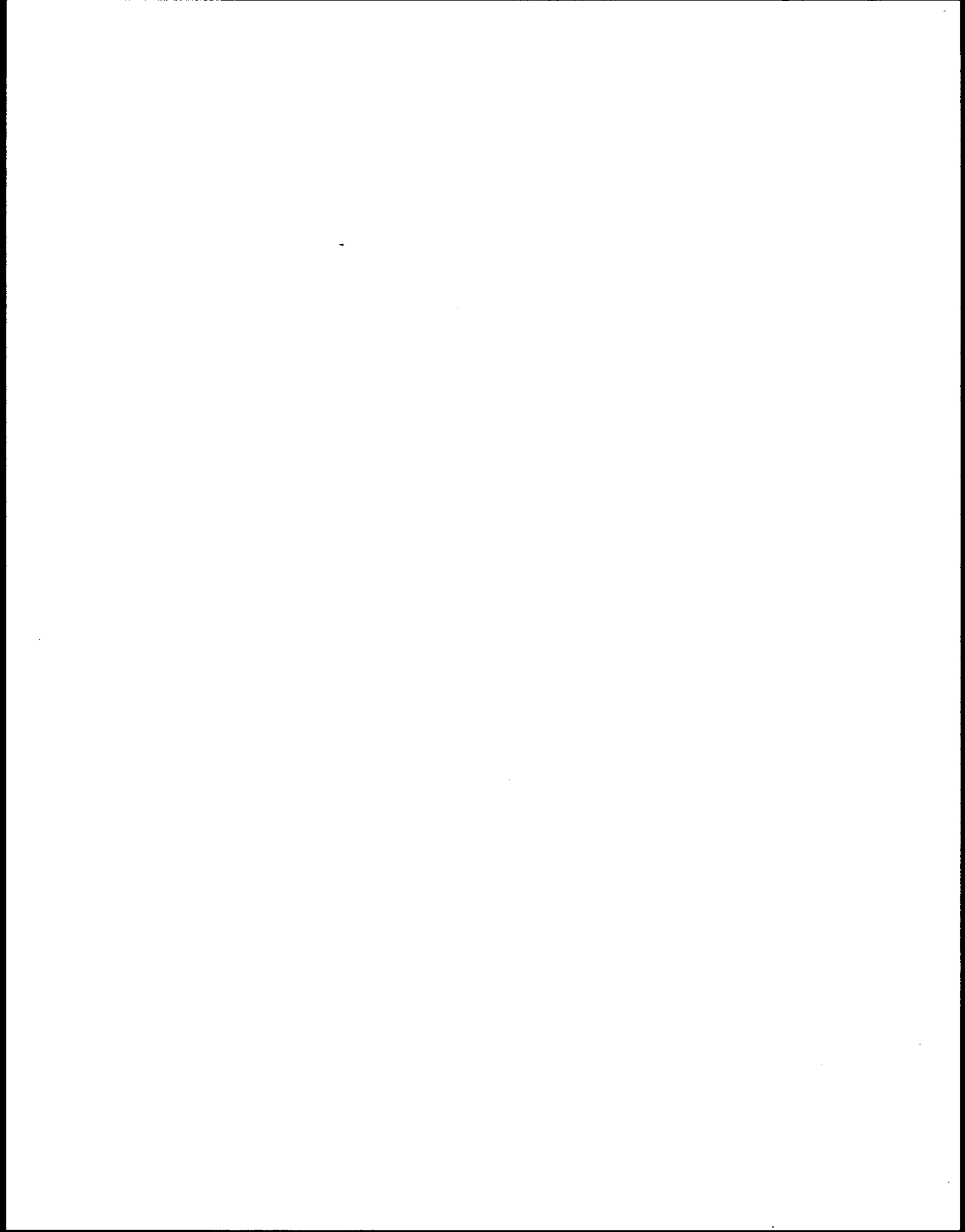
Filed Pursuant to Rule _____ P.S.C.W. Va. Tariff Rules and Regulations. Authority:

Filed With Public Service Commission of West Virginia

Issued _____ Effective _____

Issued By

(Title)



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

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATES

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

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) 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.)

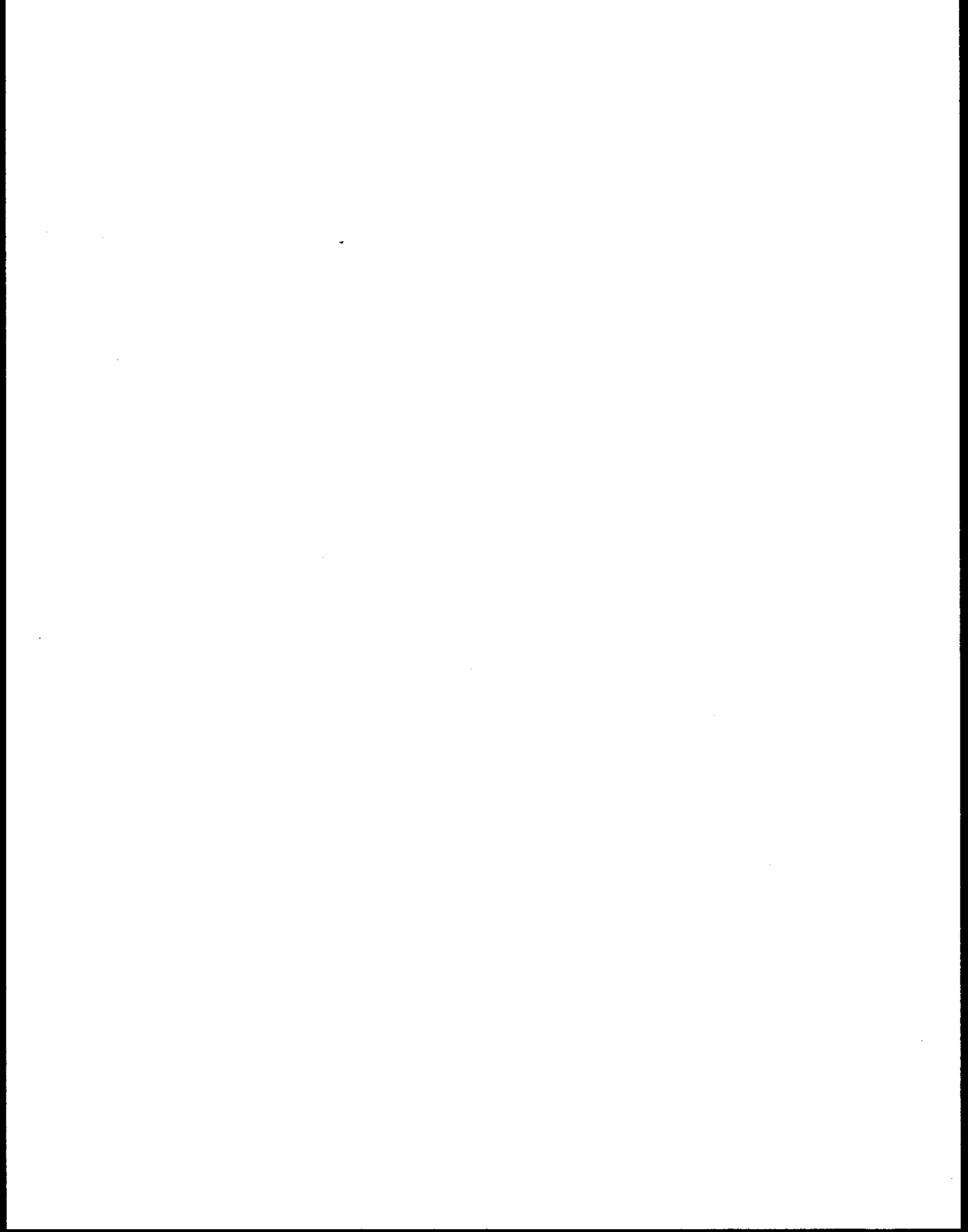
Anyone desiring to protest or intervene should file a written protest or ~~notice of intervention~~ petition to intervene within 25 days following the date of this publication prior to [utility to fill in proposed effective date], unless otherwise modified by Commission order. Failure to timely protest 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. 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.



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 _____ (name of utility), a public utility, has on _____, 19____ (date), filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ (type of service) service to _____ (number of customers) customers at _____ (name localities) 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 _____ (name of utility) include _____
(list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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 prior to utility to fill in 50 days following the from filing 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. Request 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 ~~intervention 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 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~~office of the Executive Secretary of the PUBLIC SERVICE COMMISSION at 201 Brooks Street, Charleston, West Virginia.

NOTE: Certificate of publication to~~must~~ be filed ~~with Commission within 15 days of date of publication.~~
for rates to become effective.

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

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION

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

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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~~ 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. ~~Request~~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 ~~intervention~~interventions should be addressed to ~~The~~ 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.

Tariff Form No. 8-B1
(Tariff Rule No. 30-B)

PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

CASE NO. XX-XXXX-X-30b

[NAME OF UTILITY]

a public utility.

Application to increase rates to offset the increased costs of [purchased [gas]
[water] [sewage treatment] [electricity]] [transportation of purchased [gas]
[water] [sewage treatment] [electricity]] from the [SELLER].

NOTICE OF FILING

NOTICE is hereby given that [NAME OF UTILITY], a public utility, has filed with the Public Service Commission of West Virginia, an application to increase its rates and charges for furnishing [gas] [water] [sewage treatment] [electricity] service to _____ customers at _____.

Commission Staff has reviewed the [UTILITY'S] application and recommended that the [UTILITY] be permitted to raise its rates and charges to recover increased costs of purchased [gas] [water] [sewage treatment] [electricity] it pays to [SELLER]. The Commission has approved Staff's recommended rates, on an interim basis for services rendered, that increase rates by \$ _____ per [insert appropriate usage measurement]. [The Commission also approved, on an interim basis, Staff's proposed incremental leak adjustment rate of _____ per [thousand gallons of metered water usage.]] The average monthly bill for the various classes of customers will be changed as follows:

	<u>(\$) INCREASE</u>	<u>(%) INCREASE</u>
<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 _____ (name of utility) include _____ (list all resale customers by name).

The 30B 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 gas, water, sewage treatment, or electricity or for transportation of the same to 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 (20) 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. All protests and interventions should be addressed to the Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323.

Attach as APPENDIX B

[NAME OF UTILITY]

CASE NO. XX-XXXX-X-30B

STAFF RECOMMENDED TARIFF

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. Each class may receive an increase or decrease greater or less than stated here. 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~~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 ~~costs~~costs 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. ~~Request~~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 ~~intervention~~interventions should be addressed to ~~The~~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.

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

Tariff Form No. 9
(Tariff Rule No. 19, 19-A and 23)

NOTICE OF PUBLIC HEARING

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in its ~~Hearing Room~~ hearing room at 201 Brooks Street, Charleston on _____ (date), at _____ (time) concerning the increased rates and charges filed by _____ (name of utility), a public utility, for furnishing _____ (type of service) to _____ (number of customers) customers at _____ (name localities) 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)

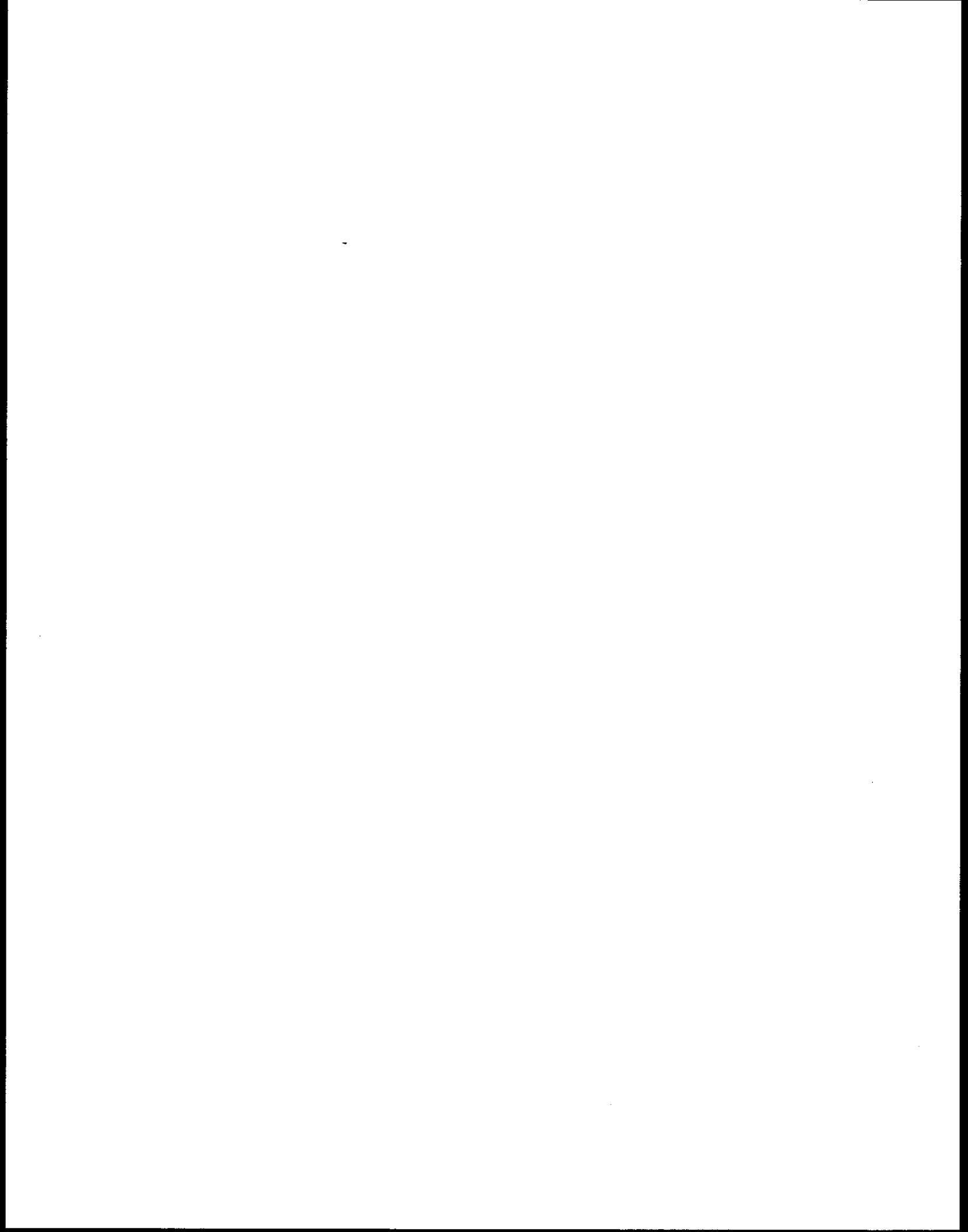
Resale customers of _____ (name of utility) include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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.



Sec. 20
PSC
Leg. 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 _____ (date), _____ (name of utility) a public utility, filed with the Public Service Commission of West Virginia, an application requesting increased (decreased) rates and charges for furnishing _____ (type of service) service to _____ (number of customers) customers at _____ (name localities) 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 _____ (name of utility) 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

Sec. 20
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 _____

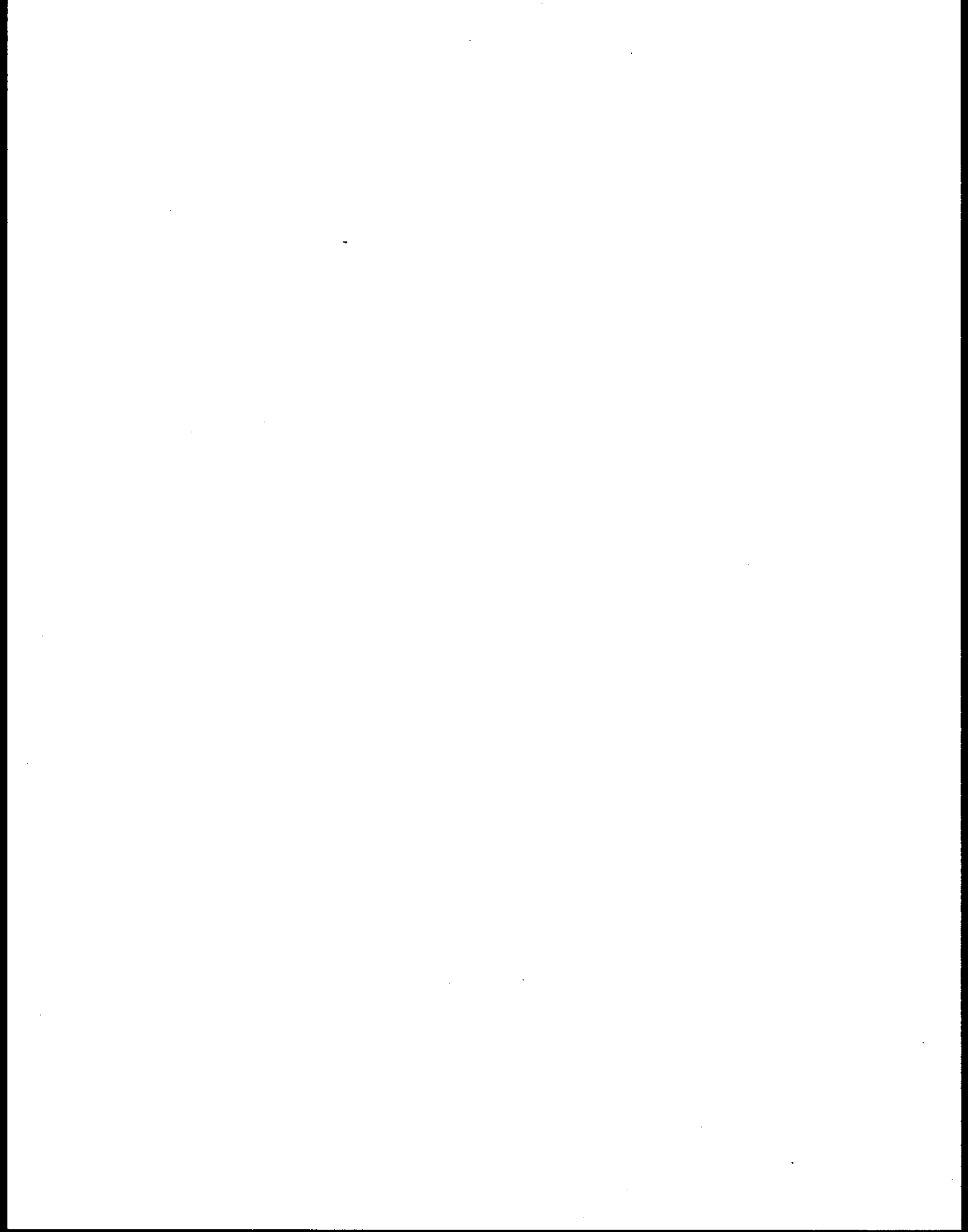
Telephone Number _____

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~~ 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



[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 _____ (name of utility) public utility, has adopted by ordinance on _____ (date) a tariff containing increased rates, tolls and charges for furnishing _____ (type of utility service) service to _____ (number of customers) customers at _____ (name localities) in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) 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 _____ (name of utility) a public utility, has adopted by Board resolution on _____ (date) a tariff containing increased rates, tolls and charges for furnishing _____ (type of utility) service to _____ (number of customers) customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ (date) 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:

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

Resale customers of _____ (name of utility) 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 Sec. 35.3~~

~~Leg. Rule/Adm. 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
STATEMENT OF NET INCOME
YEAR ENDED _____ 19_____, 20____.

	<u>Per Books</u>	<u>Accounting Adjustments</u>	<u>Per Books Adjusted</u>	<u>Going Level Adjustments</u>	<u>Going Level</u>	<u>ProForma Adjustments</u>	<u>ProForma</u>
<u>ACCOU</u>							
<u>T</u>							
<u>GOING</u>							
<u>ING</u>							
<u>PER</u>							
<u>LEVEL</u>							
<u>PROFORM</u>							
<u>A</u>							
<u>PER</u>							
<u>ADJUST</u>							
<u>BOOKS</u>							
<u>ADJUST</u>							
<u>GOING</u>							
<u>ADJUST</u>							
<u>REFERENC</u>							
<u>E-BOOKS</u>							
<u>MENTS</u>							
<u>ADJUSTED</u>							
<u>MENTS</u>							
<u>LEVEL</u>							
<u>MENTS</u>							
<u>PROFORM</u>							
<u>A</u>							
<u>(1)</u>							
<u>(2)</u>							
<u>(3)</u>							
<u>(4)</u>							
<u>(5)</u>							
<u>(6)</u>							
<u>(7)</u>							
<u>(8)</u>							
<u>Operating</u>							
<u>Revenues</u>							
<u>Schedule</u>							
<u>Reference</u>							

(1) (2) (3) (4) (5) (6) (7) (8)

Operating Revenue—
Revenues Schedule 1

Operating Revenue Deductions:

Operation and
Maintenance ~~expenses~~—Expenses Schedule 2

Depreciation and
Amortization— Schedule 3

Taxes Other than
Than Federal Income Taxes—Tax Schedule 4
Provision
for Schedule 5

Provisions For Federal
Income Taxes—Tax

Total Deductions

Non

Net Operating Income—

Other

Non Operating Income—Schedule 6

.

Other Income— Schedule 6

(1) — (2) — (3) — (4) — (5) — (6) — (7) — (8) — (9) — (10)

SALES OF
(Water, gas,
electricity,
etc.)

Sales of _____ : (Water, gas, etc.)

Detail

DETAIL BY ACCOUNTS

By
Account

Total Sales of

_____ (Water, gas,
electricity, etc.)

OTHER OPERATING REVENUES

DETAIL BY ACCOUNTS

Other Operating Revenue:

Detail
By
Account

Total Other Operating Revenues
Revenue

Total Operating Revenues

PSC Sec. 20:
Leg. Rule/Adm. Reg. 24+1
Series HR Revenue

STATEMENT A

SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED 19____, 20____

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level	Pro Forma Adjustments	Adj No	Pro Forma
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Detail
By

~~PER ACCOUNTING PER~~
~~BOOKS GOING-LEVEL~~ Function and Account

Total Function

Total Operation and Maintenance Expenses

~~BOOKS ADJUSTMENTS ADJUSTED ADJUSTMENTS GOING-LEVEL~~
(1) (2) (3) (4) (5)

DETAIL BY ACCOUNTS

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED 19____, 20____

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
-----------	------------------------	--------	--------------------	-------------------------	--------	-------------

(1) (2) (3) (4) (5) (6) (7)

Charges to Depreciation,
- Amortization and
- Depletion Accounts

Detail
DETAIL-BY-FUNCTION

By
Function

Charges to Clearing Accounts-

Total -

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

The form for the required detail of going-level-going level charges shall be as follows:

STATEMENT A
SCHEDULE 3
CALCULATION OF GOING-LEVEL-GOING LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
YEAR ENDED _____ 19____, 20____

AVERAGE W.V.A. JURISDICTIONAL PLANT	
IN SERVICE - PER	GOING-LEVEL
STATEMENT B	RATE
(1)	(2)
(3)	(3)

DETAIL-BY-ACCOUNTS

Average Plant in Service per Statement B	Rate	Going Level Charges
--	------	------------------------

(1) (2) (3)

Detail
By _____
Function and Account _____

Total Function _____
TOTAL _____

STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____ 19 _____

_____ GOING-
_____ PER LEVEL
_____ PER ADJUST- BOOKS ADJUST- GOING-
_____ BOOKS MENTS ADJUSTED MENTS LEVEL
_____ _____, 20 _____

Per Books (1) _____
Accounting Adjustments (2) _____
Adj No (3) _____
Per Books Adjusted (4) _____
Going Level Adjustments (5) _____
Adj No (6) _____
Going Level (7) _____

Federal Taxes

Detail-by
By _____
Type _____

West Virginia Taxes:

Detail by
By _____
Type-Taxes
Type _____

(List Other States if Applicable)

:

Local Taxes

Detail by
By _____
Type
Type _____

TOTALS

Proforma

Total

Proforma
Adjustments-

Proforma

Proforma

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

STATEMENT A
SCHEDULE 5
FEDERAL INCOME TAXES
YEAR ENDED _____, 20____

PER _____

Per	Per Books	Going Level	Proforma
-PER	Adjusted		
BOOKS-			
GOING-			
BOOKS-			
ADJUSTED-			
LEVEL-			
PROFORM			
★			
-Books	(2)---	(3)---	(4)
(1)---			

Operating Revenues _____

Less: _____

Operation and Maintenance Expenses _____

Depreciation and Amortization

(Per Books)

Taxes Other Than Federal Income _____

Taxes _____ Income Taxes

Net Operating Income Before
_____ before Federal Income Taxes

Statutory Additions (Deductions):

Interest

Additional Depreciation

Detail by Type

Adjustments

Detail by Type

Capitalized Taxes - Pensions

Other (Itemize)

Net Additions (Deductions)

Taxable Income

Tax at Statutory Rate

() () ()

Less Savings due to Consolidation (%)

Tax Including Savings Before

before Investment Tax Credit

() () () ()

Investment Tax Credit - Flow Through

Provision for Current Taxes

Amortization of Deferrals (if Applicable)

Detail by Type

Provision for Federal Income Taxes

STATEMENT A

SCHEDULE 6

OTHER INCOME

Year Ended _____, 19____20____

<u>Detail</u> <u>Per Books</u>	<u>Accounting</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Per Books</u> <u>Adjusted</u>	<u>Going Level</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Going</u> <u>Level</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Detail
Per Books

Detail By _____ Account

Total

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
Year-Ended _____, 19____-20____

<u>Detail</u> <u>By</u> <u>Per Books</u>	<u>Accounting</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Per Books</u> <u>Adjusted</u>	<u>Going Level</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Going</u> <u>Level</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Detail
By
Per Books

Detail By _____ Account

Total

PSC _____ Sec. 20
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Series H

STATEMENT B
AVERAGE RATE BASE

	ACCOUNT	GOING
	AVG. ING	LEVEL
	BALANCE ADJUST PER BOOKS ADJUST GOING	LEVEL
	PER BOOKS MENTS ADJUSTED MENTS LEVEL	
	(1)	(2) (3) (4) (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

Reference-	Per	Accounting	Per Books	Going Level	Going
Retirement-	Books	Adjustments:	Adjusted	Adjustments	Level
Work		(list detail		(by accounts)	
in Progress	YEAR				
Contributions	ENDED-19				
in Aid	_____				
of	_____				
Construction					
Customers					
Advances					
Total	BALANCE				

Net	BALANCE				
investment	AVERAGE				
in Utility					
Plant	BEGINNING				
	ADD-				
Working	RETIRE				
Capital:	OTHER				
Allowance	END OF				
(Materials	MONTHLY				
and	OF YEAR				
Supplies,	ADJUST-				
	MENTS				
Prepayments	CHANGES				
and	YEAR				
Working	BALANCE				
Cost)	(1) (2)				
Detail of	(3) (4)				
Deferred	(5) (6)				
Federal	DETAIL BY				
Income	ACCOUNT				
Taxes (if	Total				
applicable)	_____				
Deferred					
Investment					
Tax Credit					
(if					
applicable)					
	Books				

(1) (2) (3) (5) (6) (8)

<u>Utility Plant in Service</u>	<u>Schedule 1</u>
<u>Utility Plant Held for Future Use</u>	<u>Schedule 2</u>
<u>Unclassified Plant in Service</u>	<u>Schedule 3</u>
<u>Construction Work in Progress - Completed and in Service</u>	<u>Schedule 4</u>
<u>Total</u>	
<u>Accumulated Provision for Depreciation, Depletion and Amortization</u>	<u>Schedule 8</u>
<u>Retirement Work in Progress</u>	<u>Schedule 9</u>
<u>Contribution in Aid of Construction</u>	<u>Schedule 10</u>
<u>Customer Advances</u>	<u>Schedule 11</u>
<u>Total</u>	
<u>Net Investment in Utility Plant</u>	
<u>Working Capital Allowance Detailed by Type</u>	<u>Schedules 5, 6 & 7</u>
<u>Accumulated Deferred Federal Income Taxes Detailed</u>	
<u>Accumulated Deferred Investment Detailed</u>	
<u>Total Average Rate Base</u>	

For Month Hereof
STATEMENT B
SCHEDULE 1
PLANT IN SERVICE

End of Month Hereof

<u>Balance</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Other</u> <u>Changes</u>	<u>Balance</u> <u>End</u> <u>of Year</u>	<u>Average</u> <u>Monthly</u> <u>Balance</u>
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By _____ Function and Account

Total Function

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 2
PLANT HELD FOR FUTURE USE

<u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Other Changes</u>	<u>Balance End of Year</u>	<u>Average Monthly Balance</u>
<u>BALANCE</u>					
<u>AVERAGE</u>					
<u>BEGINNING</u>					
<u>ADDI-</u>					
<u>RETIRE-</u>					
<u>OTHER</u>					
<u>END OF</u>					
<u>MONTHLY</u>					
<u>OF YEAR</u>					
<u>TIONS</u>					
<u>MENTS</u>					
<u>CHANGES</u>					
<u>YEAR</u>					
<u>BALANCE</u>					
(1) (2)					
(3) (4)					
(5) (6)					
<u>DETAIL BY</u>					
<u>ACCOUNT</u>					
<u>S</u>					
<u>Beginning of Year</u>					
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By
Function and Account

Total

Function

Total

Accounting Adjustments—
(List detail by account)

Account

Per Books Adjusted—

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STATEMENT B
SCHEDULE 3
UNCLASSIFIED PLANT IN SERVICE

<u>Balance</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Other</u> <u>Changes</u>	<u>Balance</u> <u>End</u> <u>of Year</u>	<u>Average</u> <u>Monthly</u> <u>Balance</u>
(1)	(2)	(3)	(4)	(5)	(6)

Detail

By

Function and Account

Total Function

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 4

CONSTRUCTION WORK IN PROGRESS - COMPLETED AND IN SERVICE

<u>Balance</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Other</u> <u>Changes</u>	<u>Balance</u> <u>End</u> <u>of Year</u>	<u>Average</u> <u>Monthly</u> <u>Balance</u>
--	------------------	--------------------	--------------------------------	--	--

(1) (2) (3) (4) (5) (6)

Detail
By Function and Account

Total
Function

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 5
MATERIALS-MATERIAL AND SUPPLIES

Average
AVERAGE-
MONTHLY
BALANCE

DETAIL-BY
ACCOUNT

Monthly
Balance
(1)

Detail
By Account

--	--	--	--	--	--

Total-

Accounting Adjustments:-(List detail)
Detail by Account

--	--	--	--	--	--

Per Books Adjusted—

STATEMENT B
SCHEDULE 6
PREPAYMENTS

Average
Monthly
Balance
(1)

Detail
By

AVERAGE-
MONTHLY
BALANCE

DETAIL-BY-ACCOUNT

Account

Total—

Accounting Adjustments—
(List tariff)

Detail by Account

Per Books Adjusted—

PSC

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It must be demonstrated that Prepayments are not offset by negative working cash

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.

Provide detail of calculation

STATEMENT B
SCHEDULE 8
ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

BALANCE CURRENT

<u>Balance</u>	<u>Retirements</u>	<u>Other</u>	<u>Balance</u>	<u>Average</u>
<u>BEGIN-</u>	<u>ADDITIONS</u>	<u>CHANGES</u>	<u>END</u>	<u>MONTHLY</u>
<u>YEARS-</u>	<u>RETIREMENTS</u>	<u>OTHER</u>	<u>OF YEAR</u>	<u>BALANCE</u>
<u>BALANCE-</u>				
<u>AVERAGE</u>				
<u>-NING</u>				
<u>PRO-</u>				
<u>RETHRE--</u>				
<u>OTHER</u>				
<u>END-OF-</u>				
<u>MONTHLY</u>				
<u>OF PERIOD</u>				
<u>-VISION-</u>				
<u>MENTS-</u>				
<u>CHANGES-</u>				
<u>PERIOD-</u>				
<u>BALANCE</u>				
<u>-Beginning</u>				
<u>of Year</u>				
(1)-	(2)-	(4)	(5)	(6)

Detail
(6)

DETAIL BY ACCOUNTS

By
Function

Total-

Accounting Adjustments:-(

List detail

Detail by Account

Per Books Adjusted

Going-Even

Going Level Adjustments†
List detail
Adjusted to Going Level/Detail by Account

Going Level

PSC _____ Sec. 20

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STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

AVERAGE
MONTHLY
BALANCE

Total _____

<u>Balance</u> <u>Beginning</u> <u>of Year</u>	<u>Additions</u>	<u>Retirements</u>	<u>Other</u> <u>Changes</u>	<u>Balance</u> <u>End</u> <u>of Year</u>	<u>Average</u> <u>Monthly</u> <u>Balance</u>
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By
Function and Account

Total Function

Total

Accounting Adjustments (List detail)

Detail by Account

Per Books Adjusted-

STATEMENT B
SCHEDULE 10
CONTRIBUTIONS IN AID OF CONSTRUCTION

<u>Balance</u> BALANCE-	<u>Additions</u>	<u>Retirements</u>	<u>Other</u> <u>Changes</u>	<u>Balance</u> <u>End</u> <u>of Year</u>	<u>Average</u> <u>Monthly</u> <u>Balance</u>
BALANCE-					
AVERAGE					
BEGINNING					
G-ADDI-					
RETIRE-					
OTHER					
END-OF-					
MONTHLY					
<u>Beginning</u> <u>of Year</u>					
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By
Function and ~~OF PERIOD~~ ~~THONS~~
~~MENTS~~ ~~CHANGES~~ ~~PERIOD~~ ~~BALANCE~~
(4) (5) (6)
DETAIL

Total
Account

Total Function

Total

Accounting Adjustments: (
List detail

Detail by Account

Per Books Adjusted

CUSTOMERS' ADVANCES FOR CONSTRUCTION

~~BEGINNING BALANCE OF MONTHLY~~ ~~OTHER BALANCE OF MONTHLY~~

<u>Balance</u>	<u>Retire-</u>	<u>Other</u>	<u>Balance</u>	<u>Average</u>
<u>Beginning</u>	<u>Additions</u>	<u>Changes</u>	<u>End</u>	<u>Monthly</u>
<u>of Year</u>	<u>Retirements</u>	<u>of Year</u>	<u>of Year</u>	<u>Balance</u>
(1)	(2)	(3)	(4)	(5)
				(6)

Detail
By
Function and of Period
MENTS CHANGES PERIOD BALANCE
(1) (2) (3)
(4) (5) (6)

DETAIL

Total
Account

Total Function

Total

Accounting Adjustments: (
List Detail
Detail by Account

Per Books Adjusted-

PSC

Sec:

20

Reg. Rule/Adm. Reg. 24-t
Series H

STATEMENT C

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~~
SCHEDULE 1
COMPARISON OF PRESENT AND PROPOSED TARIFFS

~~-No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required.-~~
The format for this schedule should follow the format of the applicant's tariff pages. For an example utility tariff, the format would appear as follows:

	<u>Present</u>	<u>Proposed</u>	<u>Increase</u>	<u>Increase</u>
	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>%</u>
<u>First x,000 gallons used per month</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx%</u>
<u>Next x,000 gallons used per month</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx%</u>
<u>Next x,000 gallons used per month</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx%</u>
<u>All over x,000 gallons used per month</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx%</u>
<u>Minimum charge</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx</u>	<u>x.xx%</u>

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 _____, 19____ and 19_____.

-No specific format is required for Statement F and or Statement F, Schedules 1 and 2. Each utility should clearly detail the information required on these statements.

STATEMENT G
DETAIL OF ADJUSTMENTS

INCREASE

Adjustment
ADJUSTMENT NUMBERNumber

Increase
(DECREASE)Decrease

Accounting Adjustments
—(List)

—Going-Level Detail

Going Level Adjustments
—(List)

—Proforma Detail

ProForma Adjustments

—(List)

Detail

PSC

Sec.

20:

Leg. Rule/Adm. Reg. 24-1

Series H

PUBLIC SERVICE COMMISSION

WEST VIRGINIA

FORM 42-MJ

Tariff Form No. 42-MJ

The formats for statements and supporting schedules required by Rule 42 for multi-jurisdictional utilities those utilities whose entire operations are not under the jurisdiction of the West Virginia Public Service Commission are as follows:

PSC

Sec. 20

Leg. Rule/Adm. Reg. 24-1

Series H

STATEMENT A
STATEMENT OF NET INCOME
YEAR ENDED _____ 19_____, 20____

ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS

GOING

ACCOUNTING PER LEVEL PROFORMA

REFERENCE TOTAL PER ADJUST- BOOKS ADJUST- GOING- ADJUST- PRO

STATEMENT CO. BOOKS MENTS ADJUSTED- MENTS LEVEL- MENTS FORMA-

Allocated to West Virginia Jurisdictional Operations

Reference	Total Company		Per Books	Per Books	Adjusted	Going Level		Going Level		ProForma Adjustments	ProForma Adjustments
	Per Books	Per Books				Adjustments	Adjustments				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			

Operating Revenues _____ Schedule 1

Operating Revenue Deductions

Operation and Maintenance _____ Schedule 2
Expenses _____ Expenses

Depreciation and Amortization—
Schedule 3

Taxes Other than Federal
Income Taxes—Tax
Schedule 4

Provisions For Federal
Income Taxes—Tax
Schedule 5

Total Deductions

Net Operating Income

Non Operating Income:
Other Income—
Schedule 6

Other Income Deductions—
Schedule 7

Net Income

Rate Base _____ Statement
B

Rate of Return

PSC _____ Sec. 20.

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

STATEMENT A
SCHEDULE 1
DETAILS OF OPERATING REVENUES
YEAR ENDED _____ 19 _____

ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS

PER BOOKS	ACCOUNT	GOING	PRO
TOTAL PER	ADJUST- BOOKS	PER LEVEL	FORMA
CO. BOOKS	MENTS ADJUSTED	MENTS LEVEL	MENTS FORMA
(1) (2)	(3) (4)	(5) (6)	(7) (8)

SALES OF

(Water, gas, electricity, etc.)

Detail by accounts

_____ .20

<u>Total Company</u> <u>Per Books</u>	<u>Allocated to West Virginia Jurisdictional Operations</u>									
	<u>Per Books</u>	<u>Accounting</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Per Books</u> <u>Adjusted</u>	<u>Going Level</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Going Level</u>	<u>Pro Forma</u> <u>Adjustments</u>	<u>Adj</u> <u>No</u>	<u>Prof</u>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Sales of _____ : (Water, gas, etc.)

Detail
By _____
Account

Total Sales of
(Water, gas, electricity, etc.)

OTHER-OPERATING REVENUES

Detail-by accounts

Other Operating Revenue:

Detail
By _____
Account

Total Other Operating Revenues
Revenue

Total Operating Revenues

PSCR Revenue

STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____ 19____

ALLOCATED TO WEST VIRGINIA
JURISDICTIONAL OPERATIONS

<u>PER</u>	<u>ACCOUNT-</u>	<u>GOING-</u>
<u>BOOKS</u>	<u>ING</u>	<u>LEVEL</u>
<u>TOTAL PER</u>	<u>ADJUST-</u>	<u>BOOKS ADJUST-</u>
<u>CO. BOOKS</u>	<u>MENTS</u>	<u>ADJUST-</u>
<u>(1) (2) (3) (4) (5) (6)</u>	<u>ADJUSTED</u>	<u>MENTS</u>
	<u>LEVEL</u>	<u>LEVEL</u>

DETAIL BY ACCOUNTS

_____ 20____

Total Company Per Books	Accounting Adjustments	Per Books Adjusted	Allocated to West Virginia Jurisdictional Operations		Going Level	Pro Forma Adjustments	Adj No	Adj No	Pro No
			Going Level	Adj No					
(1)	(3)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Detail
By
Function and Account

Total Function

Total Operation and Maintenance Expenses

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED 19____, 20____

Total Company	Allocated to West Virginia Jurisdictional Operations				Going Level
	Per Books	Accounting Adj	Adjustments No	Per Books Adjusted	
ALLOKATH					
ONTO					
WEST					
VIRGINIA					
JURISDICTIONAL OPERATIONS					
PER ACCOUNT-					
GOING BOOKS-					
ING-					
PER LEVEL					
TOTAL					
PER					
ADJUST-					
BOOKS-					
ADJUST-					
GOING-					
GO-					
BOOKS-					
MENTS-					
ADJUSTED-					
MENTS-					
LEVEL					
Per Books					

(1) (2) (3) (4) (5) (6) (7) (8)

Charges to
Depreciation
Amortization and

Depletion Accounts

DETAIL-BY-FUNCTION

Detail
By
Function

Charges to
~~Clearing Accounts~~

Clearing Accounts

Total -

_____The form for the required detail of going-to-level charges shall be as follows:

STATEMENT A
SCHEDULE 3
CALCULATION OF GOING-LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
YEAR ENDED _____19_____, 20_____

STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____19_____, 20_____

_____ GOING

	PER <u>PER</u> ADJUST- <u>ADJUST-</u> BOOKS <u>BOOKS</u> ADJUST- <u>ADJUST-</u> GOING- <u>GOING-</u>		Allocated to West Virginia Jurisdictional Operations				Going BOOKSME NTS ADJUSTED- MENTS- LEVEL ' -Level (8)
	<u>PER</u> Company Per Books	<u>LEVEL</u> Per Books	<u>Accounting</u> Adjustments	<u>Adj</u> No	<u>Per Books</u> Adjusted	<u>Going Level</u> Adjustments	
(1)---	(2)---	(3)---	(4)---	(5)	(6)	(7)	

Federal Taxes:

Detail-by
By
Type

West Virginia Taxes:

Detail-by
By
Type

Taxes:

(List Other States if applicable/Applicable)

Local Taxes

Detail by Type

Totals

Proforma Adjustments

Proforma
By

PSC- Sec- 30-
Leg- Rule/Adm- Reg- 24+
Series H

Type

Total

ProForma
Adjustments
ProForma

STATEMENT A
SCHEDULE 5
FEDERAL INCOME TAXES
YEAR ENDED 19 20

Total Allocated to West Virginia Jurisdictional Operations

<u>Company</u> <u>-PER</u> <u>-BOOKS-</u>	<u>Per</u> <u>TOTAL</u> <u>PER</u> <u>BOOKS</u> <u>GOING</u> <u>CO.</u> <u>BOOKS</u> <u>ADJUSTED</u> <u>LEVEL</u> <u>PROFORM</u> <u>*</u> <u>-Books</u>	<u>Per Books</u> <u>Adjusted</u>	<u>Going Level</u>	<u>ProForma</u>
(1)---	(2)---	(3)---	(4)---	(5)

Operating Revenues

Less:

Operation and Maintenance
- Expenses

Depreciation and
- Amortization (Per Books)

Taxes Other Than Federal
- Income Taxes

- Income Taxes

Net Operating Income Before
- before Federal Income Taxes

Statutory Additions (Deductions):

Interest

Additional Depreciation _____

- Detail by Type _____

Adjustments _____

- Detail by Type _____

Capitalized Taxes - Pensions _____

Other (*Itemize*) _____

Net Additions _____

(Deductions)

(Deductions) _____

Taxable Income _____

Tax at Statutory Rate _____

Less _____ () () () () () () () ()

- Savings - Consolidated Basis due to Consolidation
(%) _____

Tax including Including Savings, Before
- before Investment Tax Credit _____

Investment Tax Credit (Flow) _____ () () ()

() () () ()

- Through _____

- Flow Through _____

Provision for Current Taxes _____

Amortization of Deferrals _____ () () () () () ()

() () ()

- (If Applicable) _____

(Detail by Type) _____

Provision for Federal Income Taxes _____

STATEMENT A
SCHEDULE 6
OTHER INCOME
YEAR ENDED _____ 19 _____

PER BOOKS

Detail-By Account

_____ 20 _____

Detail _____
By _____
Account _____

Total

Total Company Per Books	Allocated to West Virginia Jurisdictional Operations				Going Level
	Per Books	Adj No	Adj No	Going Level	
(1)	(2)	(3)	(4)	(5)	(6)
					(7)
					(8)

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
YEAR ENDED _____ 19 _____ 20 _____

Total Company Per Books	Allocated to West Virginia Jurisdictional Operations				Going Level
	Per Books	Adj No	Adj No	Going Level	
(1)	(2)	(3)	(4)	(5)	(6)
					(7)
					(8)

PER BOOKS
Detail-By Account-Per Books

(1) (2) (3) (4) (5) (6) (7) (8)

Detail
By _____
Account _____

Total

STATEMENT B
AVERAGE RATE BASE

WEST VIRGINIA JURISDICTIONAL OPERATIONS

	ACCOUNTING LEVEL	GOING LEVEL	Allocated to West Virginia Jurisdictional Operations			
	AVG. BALANCE PER BOOKS	ADJUSTED PER BOOKS	ADJUSTMENTS	ADJUSTED PER BOOKS	GOING LEVEL ADJUSTMENTS	GOING LEVEL
	PER BOOKS	MENTS	ADJUSTED MENTS	LEVEL	Level	Level
Reference	Company Per Books	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Schedule 1						
Schedule 2						
Schedule 3						
Schedule 4						
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

Schedule 8

Retirement -Work in Progress
Contributions

Schedule 9

Contribution in Aid of
- Construction
Customers

Schedule 10

Customer Advances

Schedule 11

Total

Net Investment in
—— Utility Plant

Working Capital
- Allowance (Materials and
- Supplies, Prepayments, and
- Working Cash)
Detail of Allowance
Detailed by Type

Schedules
5, 6 & 7

Accumulated Deferred Federal
- Income Taxes (if applicable)
Detailed

Accumulated Deferred Investment Tax
- Credit (if applicable)

Detailed

Total Average

- Rate Base

Rate Base

Tariff Form 42-MJ
 Page 17 of 20
 STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE

YEAR ENDED	19			Total Company			WV	
	Balance Beginning of Year	Additions	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance	Jurisdictional	
		BALANCE—						
		BALANCE—						
		AVERAGE						
		BEGINNING						
		G—ADDI-						
		RETIRE-						
		OTHER—						
		END-OF—						
		MONTHLY						
		OF-YEAR						
		THONS—						
		MENTS—						
		CHANGES—						
		YEAR—						
		BALANCE						
		—(1)—						
		(2)—(3)—						
		(4)—(5)—						
		—						
		(6)Retireme nts						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	

Detail
By

DETAIL BY ACCOUNT

Total

Function and Account

Total Function

Total

Accounting Adjustments—
List detail
Detail by Account

Per Books Adjusted—

STATEMENT B
SCHEDULE 2
PLANT HELD FOR FUTURE USE

	Total Company				WV Jurisdictional		
	<u>Balance Beginning of Year</u> (1)	<u>Additions</u> (2)	<u>BALANCE Retirements</u> (3)	<u>Other Changes</u> (4)	<u>Balance End of Year</u> (5)	<u>Average Monthly Balance</u> (6)	<u>Average Monthly Balance</u> (7)

Detail
By

— BALANCE AVERAGE

— BEGINNING ADDI- RETIRE- OTHER
END-OF MONTHLY

— OF YEAR THONS
MENTS CHANGES YEAR BALANCE

— (1) (2) (3) (4) (5)

(6)

— DETAIL-BY ACCOUNT

— Total

Function and Account

Total Function

Detail
By W.F.A.
JURIS TOTAL COMPANY
DICHONAL
BALANCE BALANCE
AVERAGE AVERAGE
BEGINNING ADDL. RETIRE- OTHER END
OF MONTHLY MONTHLY
OF YEAR TIONS MENTS CHANGES
YEAR BALANCE BALANCE
(1) (2) (3) (4) (5) (6) (7)

DETAIL

Total

Function and Account

Total Function

Total

Accounting Adjustments-
(List detail)

List Detail by Account

Per Books Adjusted-

WV
Jurisdictional

AVERAGE MONTHLY BALANCES

Total Company						
Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)

Detail
By
—WEST VIRGINIA
JURISDICTIONAL
TOTAL CO. OPERATIONS
(1) — (2)

DETAIL BY ACCOUNT

— Total —

Function and Account

Total Function

Total

Accounting Adjustments—
(List detail)

Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 5
MATERIAL MATERIAL AND SUPPLIES

Average Monthly Balance	
Total Company (1)	WV Jurisdictional (2)

Detail
AVERAGE MONTHLY BALANCES By

WEST VIRGINIA
JURISDICTIONAL
TOTAL CO. OPERATIONS
(1) (2)

DETAIL BY ACCOUNT

Account

Total

Accounting Adjustments (List detail)

Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 6
PREPAYMENTS

<u>Average Monthly Balance</u>	
<u>Total</u>	<u>WV</u>
<u>Company</u>	<u>Jurisdictional</u>
(1)	(2)

Detail
 AVERAGE MONTHLY BALANCES BY

WEST VIRGINIA
 JURISDICTIONAL
 TOTAL CO. OPERATIONS

 _____ (1)
 _____ (2)

DETAIL BY ACCOUNT

 Account

Total

Accounting Adjustments -
 List detail

Detail by Account
 Per Books Adjusted

PSC

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

It must be demonstrated that Prepayments are not offset by negative working cash

STATEMENT B
SCHEDULE 7

WORKING CASH ALLOWANCE

W.VA. JURISDICTIONAL OPERATIONS

	<u>PER BOOKS GOING</u>	<u>PER BOOKS ADJUSTED LEVEL</u>
	(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 12.55% telephone companies use 4.11% and companies that bill on other than monthly basis use formula as previously approved by the Commission:

Provide detail of calculation

STATEMENT B
SCHEDULE 8
ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

Detail	Total Company				WV
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Average Monthly Balance (7)
By _____ WVA					
_____ JURIS-					
_____ TOTAL COMPANY					
_____ DIRECTIONAL					
_____ BALANCE - CURRENT					
_____ BALANCE - AVERAGE - AVERAGE					
_____ BEGINNING - YEAR - RETIRE-					
_____ OTHER - END-OF - MONTHLY - MONTHLY					
_____ OF-YEAR - PROVISIONS - MENTS-					
_____ CHANGES - YEAR - BALANCE - BALANCE	(1)	(2)	(3)	(4)	(5)
(6) _____ (7)					
DETAIL BY ACCOUNTS					
_____ Function					

Total

Accounting Adjustments
—(List detail)—

List Detail by Account

Per Books Adjusted-

Going-Level

Going Level Adjustments-
—(List detail)—

Adjusted to Going-Level Detail by Account

Going Level

STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

AVERAGE MONTHLY BALANCES

	Total Company				WV Jurisdictional Average Monthly Balance
	Balance Beginning of Year	Additions	Retirements	Other Changes	
	(1)	(2)	(3)	(4)	(7)
					(6)
					(5)
					(6)

Detail By WYA
JURIS
TOTAL COMPANY DICHOMLE
BALANCE BALANCE
AVERAGE AVERAGE
BEGINNING ADDI RETIRE OTHER END
OF MONTHLY MONTHLY
OF YEAR IONS MENTS CHANGES
YEAR BALANCE BALANCE (1)
(2) (3) (4) (5) (6) (7)
DETAIL BY ACCOUNT

Total

Function and Account

Total Function

Total

Accounting Adjustments
(List detail)

Detail by Account

Per Books Adjusted
PSC

Sec. 20

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 this 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 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 _____

____ Sec. 20.

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

STATEMENT G
DETAIL OF ADJUSTMENTS

Adjustment
Number

Increase or (Decrease)

~~W. Va. Jurisdiction~~

~~Total Co. Operation~~

~~\$~~ ~~\$~~

(Decrease)

Accounting Adjustments

(List)

Going-Level Detail

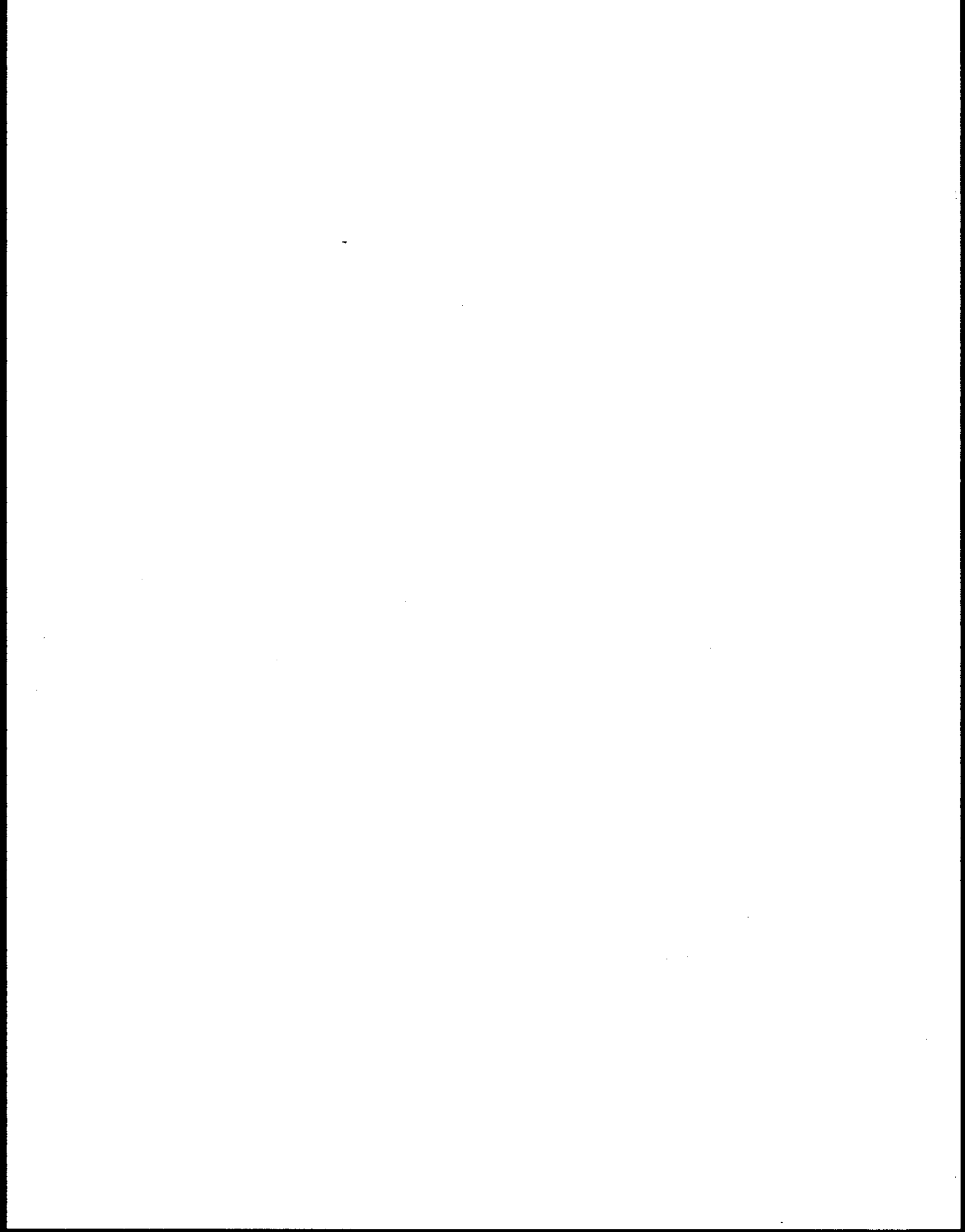
Going Level Adjustments

(List)

Proforma Detail

ProForma Adjustments

(List)
Detail



Sec. 35.5
M.C. Tariffs
page 1 of 2
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)

(Place Address)

_____, 19____ (Date)

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

The _____ (name of petitioning carrier) does respectfully petition the Commission that it be permitted, under section 2, article 5 of Chapter ~~24-A~~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.)

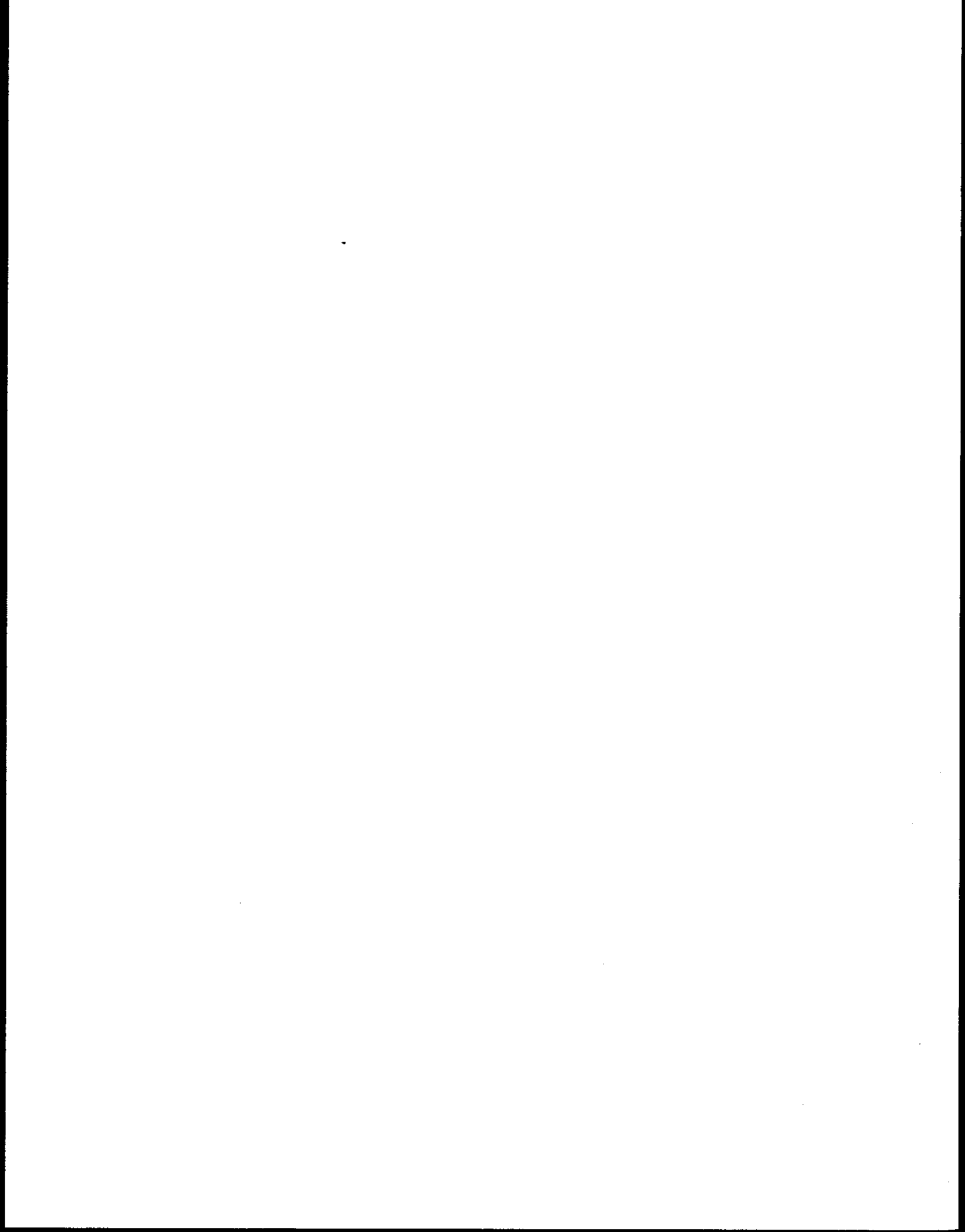
And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all motor vehicle competitive common carriers in the territory affected as follows:

(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 _____ (Name of officer)

(Title of officer)



M. C. Tariff Form No. 2
(M.C. Rule 30-E)

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) _____

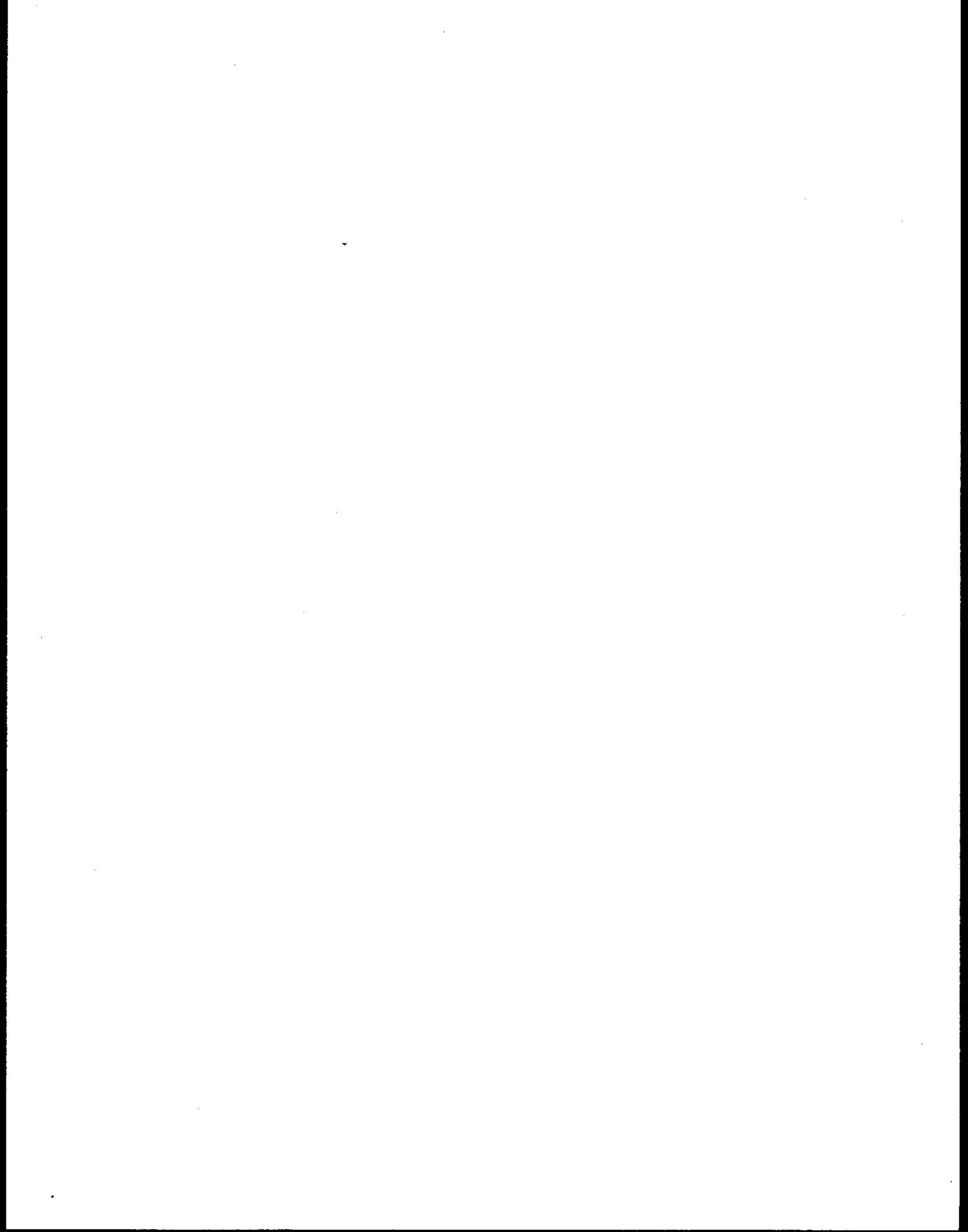
Number of commercial customers (for each certificate) _____

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 19 and 23)

FORM OF CERTIFICATE OF POSTING, PUBLICATION,
AND SEPARATE MAILING OF NOTICE
TO CUSTOMERS ~~THE PUBLIC~~ OF CHANGE OF TARIFF

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

Pursuant to ~~a~~ the requirements of either M.C. Rule 19 and 23 (as applicable), Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of carrier) a common carrier by motor vehicle furnishing _____ (Kind type of service) service within the State of West Virginia, which on the ____ day of _____, 19 ____ (date) 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 ____ (date), and that notice to the public of the issuing of the same is being given posted, published and mailed to all customers in all respects as required by either M.C. Rule 19 or 23 of said Rules as follows:

Check all that apply:

Posting and Publication:

(i) On the ____ day of _____, 19 ____, ~~the same was exhibited~~ M.C. Tariff Form [8 or 8-A] 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; at least thirty (30) days prior to the date such tariff or revision is to become effective.

(ii) On the ____ day of _____, 19 ____, there was ~~delivered~~ delivered to the [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier is authorized to operate provides service, 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 Norm No. [8 or 8-A] [carrier to indicate the applicable form]. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

(iii) issued a press release to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of M.C. Tariff Form No. [8 or 8-A];

Mailing to customers:

(i) inclusion of M.C. Tariff Form No. [8 or 8-A] as a bill insert;

(ii) separately mailing M.C. Tariff Form No. [8 or 8-A]; or

(iii) only for carriers that bill by postcard instead of in an envelope, and who elect not to separately mail M.C. Tariff Form No. [8 or 8-A], inclusion of a statement on a postcard billing as follows: "This motor carrier is seeking

a rate increase. Details available in newspaper publications or at the motor carrier office after [carrier to insert date application filed with Commission] by calling [carrier to insert office telephone number].

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_____.

(Name of carrier)

Address: _____ (Name of officer)

(Title of officer)

_____ * 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 publication(s) will be furnished the Commission upon the completion of the same in accordance with M.C. Rule 27 of said Rules and Regulations.

M.C. Tariff Form No. 6-A
(M.C. Tariff Rule 19-A)

FORM OF CERTIFICATE OF SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of M.C. Rule 19-A of the Rules for the Construction and Filing of Tariffs, I
hereby certify that I am _____ (title of officer) of the _____ (name
of carrier), a common carrier utility furnishing _____ (type of service)
service within the State of West Virginia, which on the _____ day of _____
(date), filed an application to change its tariff pursuant to M.C. Tariff Rule 19-A and that notice to the public of the
application has been mailed to all customers as required by M.C. Tariff Rule 19-A as follows:

Check all that apply:

On the _____ day of _____, the carrier separately mailed notices to all customers stating: "This common
carrier is seeking a rate increase. Details available in newspaper publications or at the motor carrier office after [carrier
to insert Staff report filing date] by calling [carrier to insert office telephone number]."

The foregoing notice was mailed by:

_____ inclusion of the statement as a bill insert;

_____ separate mailing; and/or

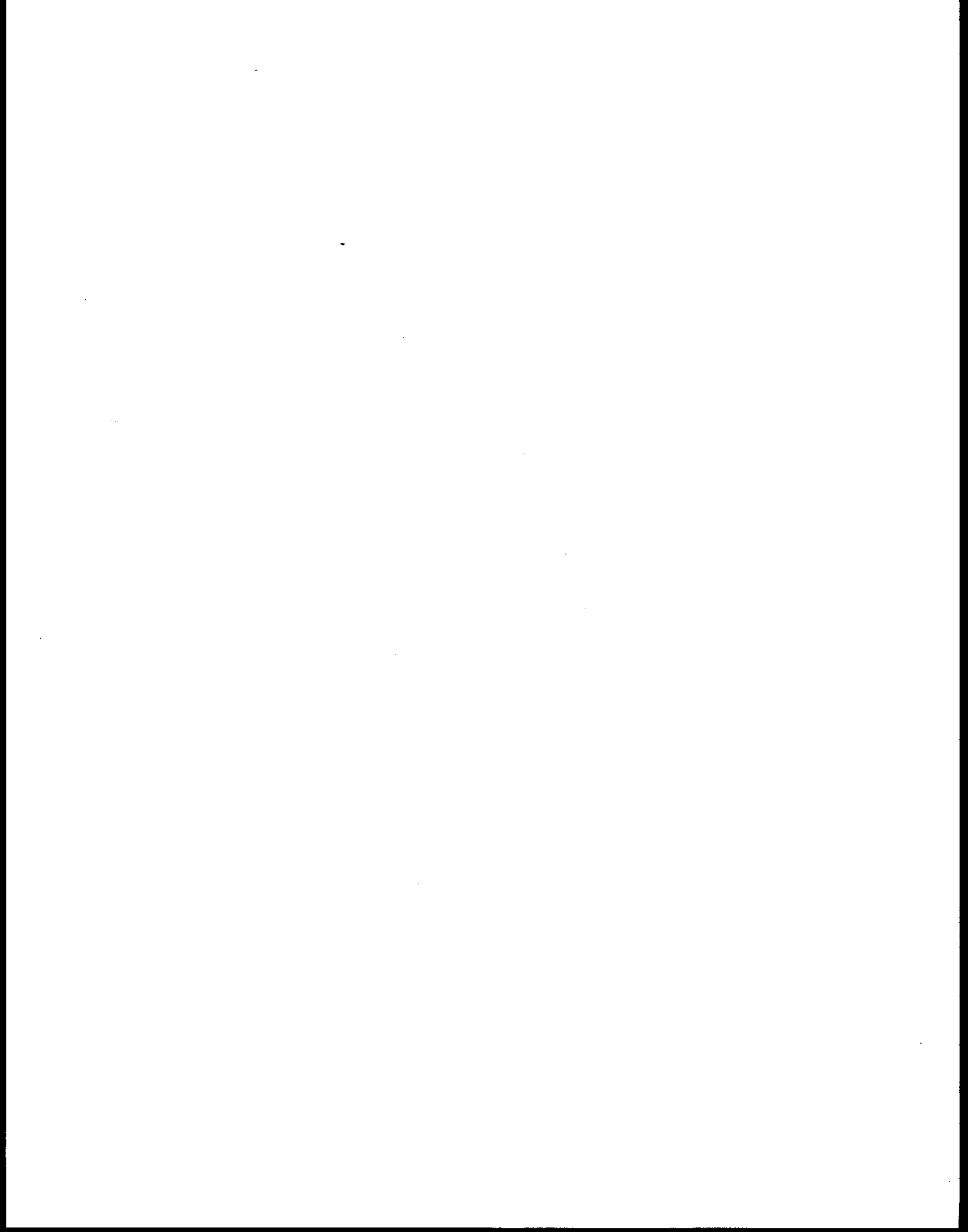
_____ only for carriers that bill by postcard instead of in an envelope, and who elect not to separately mail the
foregoing statement, inclusion of the foregoing statement on a postcard billing.

Given under my hand this _____ day of _____.

_____ (Name of carrier)

_____ (Name of officer)

_____ (Title of officer)



M.C. Tariff Form No. 6-B
(M.C. Tariff Rule 19-A)

FORM OF CERTIFICATE OF POSTING AND PUBLICATION OF CHANGE IN TARIFF

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

Pursuant to the requirements of M.C. Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (Title of officer) of the _____ (name of carrier), a common carrier furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____ (date), filed an application to change its tariff pursuant to M.C. Tariff Rule 19-A and that notice to the public of the Staff recommended rates with regard to this application, has been posted and published as required by M.C. Tariff Rule 19-A as follows:

Check all that apply:

Posting and Publication:

(i) On the _____ day of _____, exhibiting M.C. Tariff Form 10 for public inspection at the offices and places of business of the carrier in the territory affected thereby.

(ii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the carrier delivered to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, for publication therein once a week for two successive weeks, M.C. Tariff Form No. 10. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

(iii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the carrier issued a press release to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of M.C. Tariff Form No. 10.

(iv) not more than twenty (20) customers will be so affected by the proposed change, and the carrier mailed printed notice in the form of M.C. Tariff Form No. 10 to each of its customers affected-either as a bill insert or as a separate mailing.

Given under my hand this _____ day of _____

(Name of carrier)

(Name of officer)

(Title of officer)

PSC _____
35:3
Leg. Rule/Adm. Reg. 24-1
Series H

Sec. _____

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. 8
(M.C. Tariff Rule No. 23)

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATES

NOTICE is hereby given that _____, a motor carrier and public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA a tariff containing increased rates and charges for furnishing [Carrier should indicate whether service is household goods, limousine, solid waste, or taxicab, etc.] _____ service to customers 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 carrier's present authorized rates and its proposed rates are as follows: [Carrier should list present authorized rates and proposed rates and include all items in current tariff that would be modified if proposed rates take effect.]

PRESENT AUTHORIZED RATES

PROPOSED RATES

Individual customers may receive increases or decreases that are greater or less than stated here. The requested rates and charges are only a proposal and are subject to approval, denial, or modification (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.)

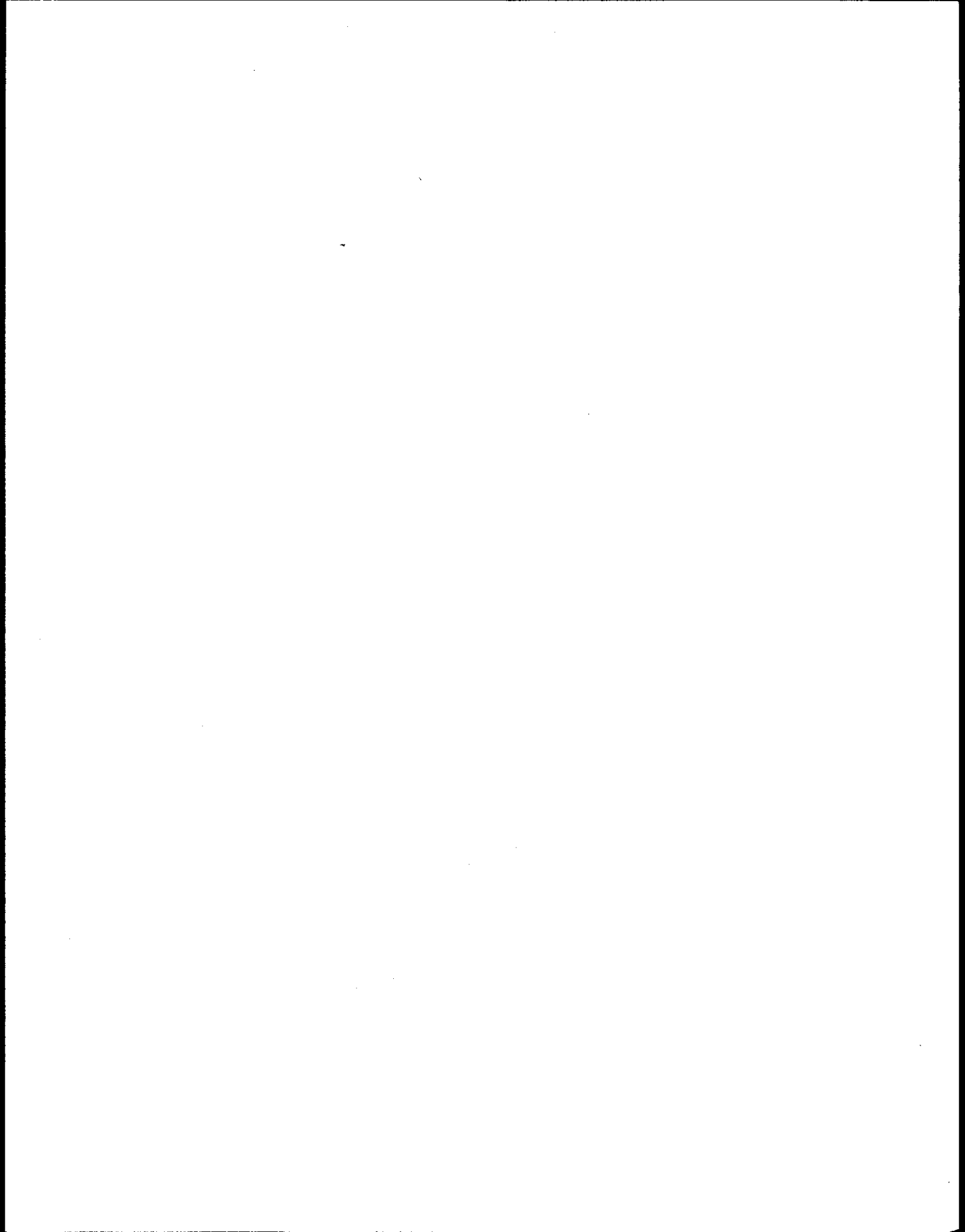
Anyone desiring to protest this proposed change in rates should file a written protest prior to [Carrier should write in the proposed effective date], unless that date is modified by Commission order. Failure to file a timely protest may affect your rights to protest any rate increases and to participate in future proceedings in this case. All protests should briefly state the reason for the protest or intervention. All protests 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 the carrier's present authorized tariff and of its proposed tariff, as well as a representative of the carrier to provide any information requested concerning the proposed changes, is available to all customers, prospective customers, or their agents at any of the following offices of the carrier:

(List with each publication only those offices applicable)

A copy of the carrier's present authorized tariff and of its proposed 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 after date of publication.]



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

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

NOTICE is hereby given that _____, a motor carrier and public utility, has, on _____, filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA an application containing increased rates and charges for furnishing [Carrier should indicate whether service is household goods, limousine, solid waste, or taxicab, etc.] _____ service to customers in the County(ies) of _____.

The proposed increased rates and charges will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The carrier's present authorized rates and its proposed rates are as follows: [Carrier should list present authorized rates and proposed rates and include all items in current tariff that would be modified if proposed rates take effect.]

PRESENT AUTHORIZED RATES

PROPOSED RATES

Individual customers may receive increases that are greater or less than stated here. The requested rates and charges are only a proposal and are subject to approval, denial, or modification (increases or decreases) by the Public Service Commission in its review of this application. Any increase in rates 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.)

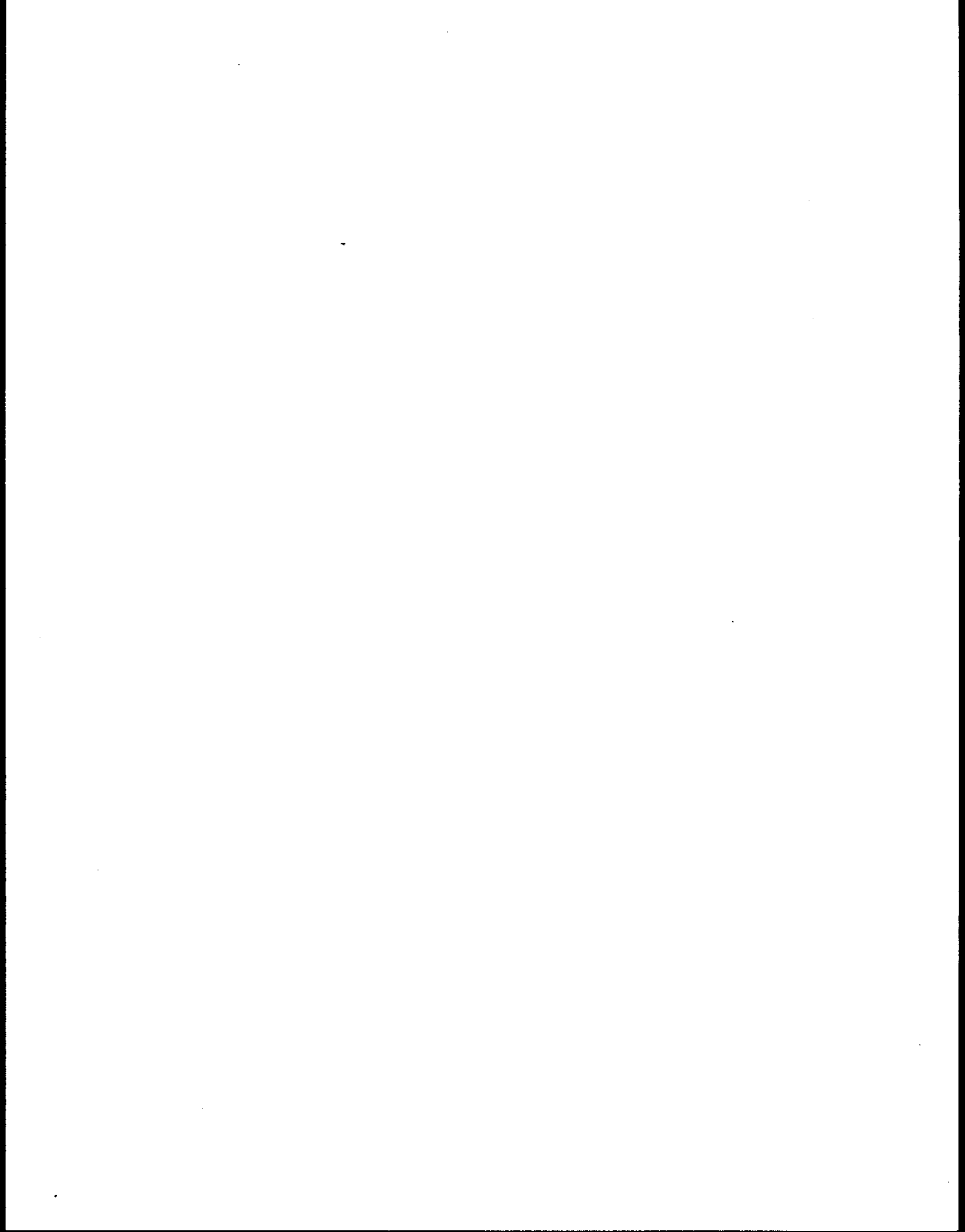
Anyone desiring to protest this proposed change in rates or to intervene should file a written protest or notice of intervention prior to [Carrier should write in a date that is at least 50 days after the application date], unless the Commission, by order, specifies a different date. Failure to file a timely protest or notice of intervention may affect your rights to protest any rate increases and to participate in future proceedings in this case. 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 notices of intervention 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 the carrier's present authorized rates and of its proposed rates, as well as a representative of the carrier to provide any information requested concerning the proposed changes, is available to all customers, prospective customers, or their agents at any of the following offices of the carrier:

(List with each publication only those offices applicable)

A copy of the carrier's present authorized rates and of its 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.

NOTE: Certificate of publication must be filed for rates to become effective.



M.C. Tariff Form No. 9
(M.C. Tariff Rule No. 19, 19-A, and 23)

NOTICE OF PUBLIC HEARING

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in a hearing room at 201 Brooks Street, Charleston on _____ (date), at _____ (time) concerning the increased rates and charges filed by _____ (name of carrier), a common carrier, for furnishing _____ (type of service) to _____ (number of customers) customers at _____ (name localities) 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: 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 carrier's present authorized rates and its proposed rates are as follows: [Carrier should list present authorized rates and proposed rates and include all items in current tariff that would be modified if proposed rates take effect.]

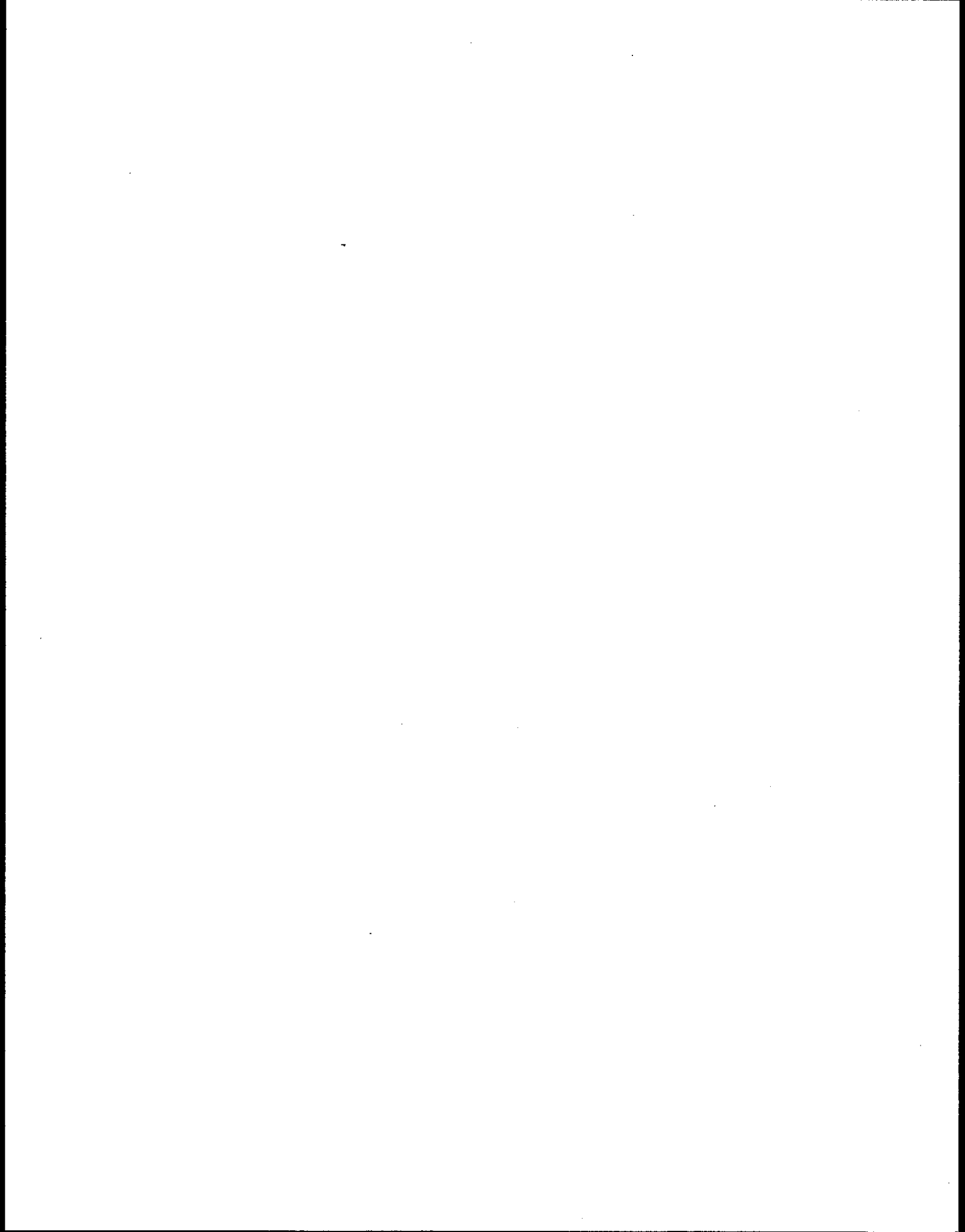
<u>PRESENT AUTHORIZED RATES</u>	<u>PROPOSED RATES</u>
---------------------------------	-----------------------

Individual customers may receive increases or decreases that are greater or less than stated here. The requested rates and charges are only a proposal and are subject to approval, denial, or modification (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.

A complete copy of the carrier's present authorized tariff and of its proposed tariff, as well as a representative of the carrier to provide any information requested concerning the proposed changes, is available to all customers, prospective customers, or their agents at any of the following offices of the carrier:

(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 Sec. 35.3
Leg. Rule/Adm. Reg. 24-1
Series H

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:

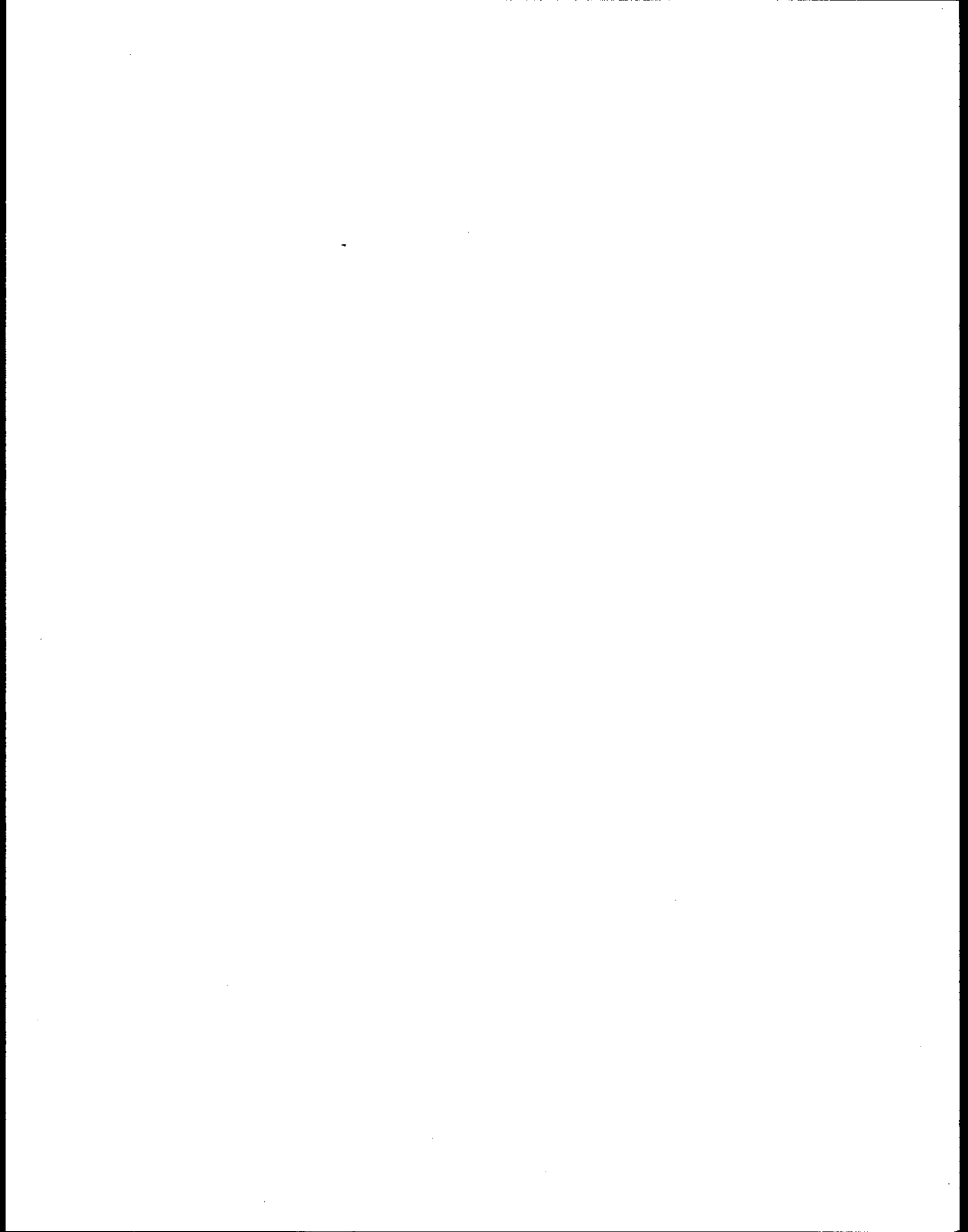
PRESENT RATES

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.



PSC Sec. 35.3
Leg. Rule/Adm. Reg. 24-1
Series H

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 of carrier _____

Address _____

Telephone Number _____

2. THE PERSON RESPONSIBLE FOR THE BOOKS AND RECORDS IS:

Name _____

Title _____

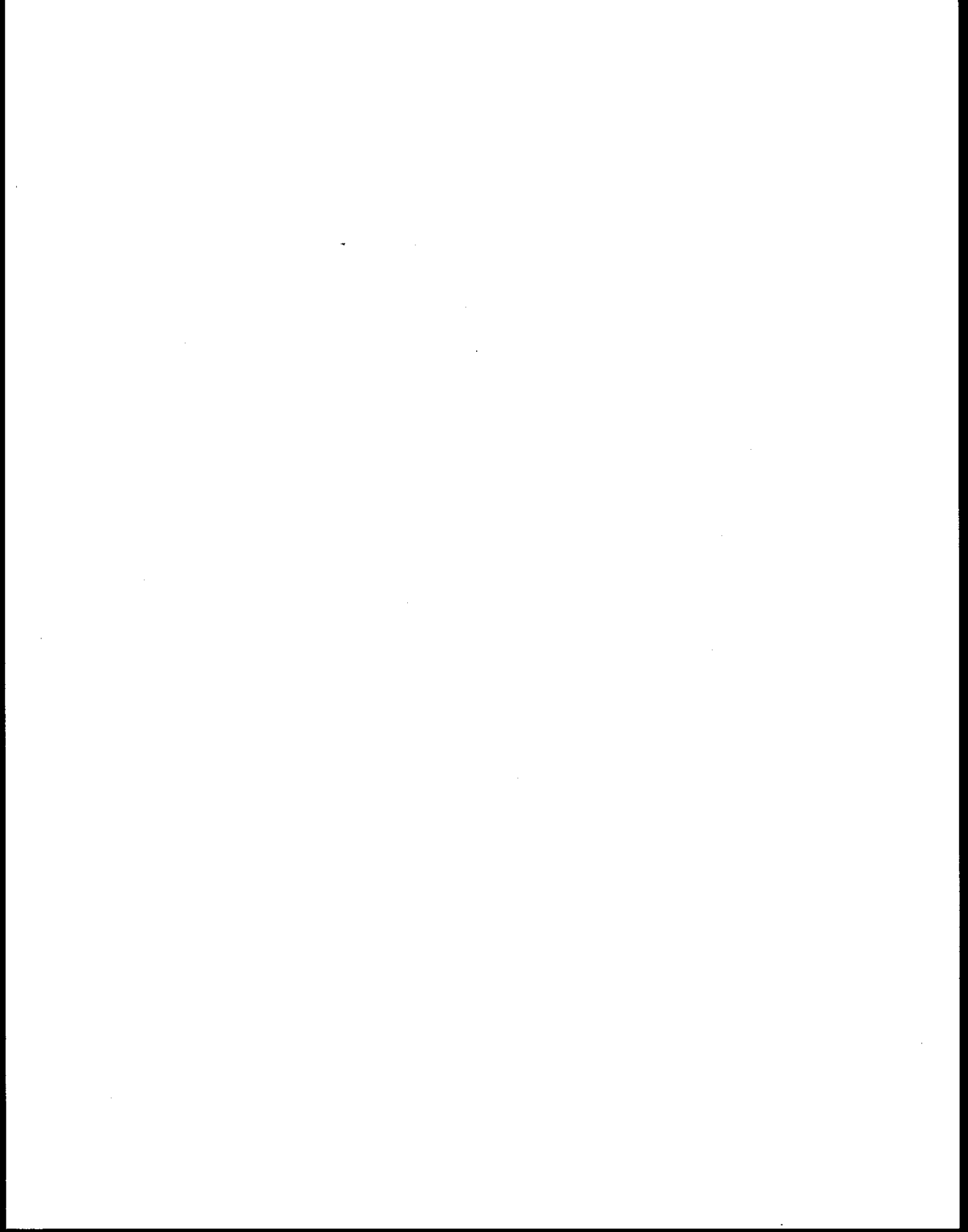
Address _____

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. 42
M.C. Tariff Rule 19)

FORMAL APPLICATION TO CHANGE RATES - MOTOR CARRIER
PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

M. C. CASE NO. _____

Application of _____ (name of carrier) Telephone No. _____

_____ (Address of carrier)

for authority to change rates and charges.

Comes now _____ (name of carrier) 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 _____ (name of carrier) 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~~ _____ (name of carrier) 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.

Dated _____, West Virginia, this _____ day of _____, 20__.

_____ (Name of carrier)

_____ (Name of officer)

_____ (Title of officer)

Statement A

Name of Applicant _____

STATEMENT OF INCOME AND EXPENSE
FOR YEAR ENDED _____, 20__

Line No.		Per	Adjusted	Totals
		Per Books	Adjustments	
		(a) _____	(b) _____	(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 Owners 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 A/	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.

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	_____
Net Income - Line 28, Statement A, 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	Adjustments	Totals
F I C A Tax	_____	_____	_____
State and Federal Employment S E C	_____	_____	_____
Transportation Privilege Tax	_____	_____	_____
Public Service Commission Fees	_____	_____	_____
Licenses	_____	_____	_____
Other (Specify)	_____	_____	_____
<u>Licenses</u>	_____	_____	_____
<u>Other (Specify)</u>	_____	_____	_____
Totals - To Line 14, Statement A			

Statement F

TARIFFS

Statement F

TARIFFS

~~Classification~~ Classification 1/

Present _____

Proposed

Statement F-1

BILL ANALYSIS

~~Revenue~~ _____ ~~Revenue~~ _____
~~Number Under~~ _____ ~~Under~~ _____
~~Classification of Trips~~ Present
Present Proposed Proposed
Increase
of Rates Note 1 & 2
Rates Rates Rates
Rates (Decrease)

Totals:

_____	_____	_____
_____	_____	_____
_____	_____	_____

Statement F-1

BILL ANALYSIS

<u>Classification of Rate</u>	<u>Number of Trips Note 1/ & 2/</u>	<u>Present Rates</u>	<u>Revenue Under Present Rates</u>	<u>Proposed Rates</u>	<u>Revenue Under Proposed Rates</u>	<u>Increase (Decrease)</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
<u>Totals</u>	_____	_____	_____	_____	_____	_____

Note: 1 — 1/ If charges are based on units other than trips indicate the basis and show in this column.

_____ 2 — Note 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

Text Moved Here: +
(Where applicable)

—(Furnish income Statement showing interstate and intrastate operations separately. Give basis and methods of allocations made.)

End Of Moved Text

Statement H

BALANCE SHEET

As at _____, 20

ASSETS

Total Assets

LIABILITIES

Total Liabilities and Capital

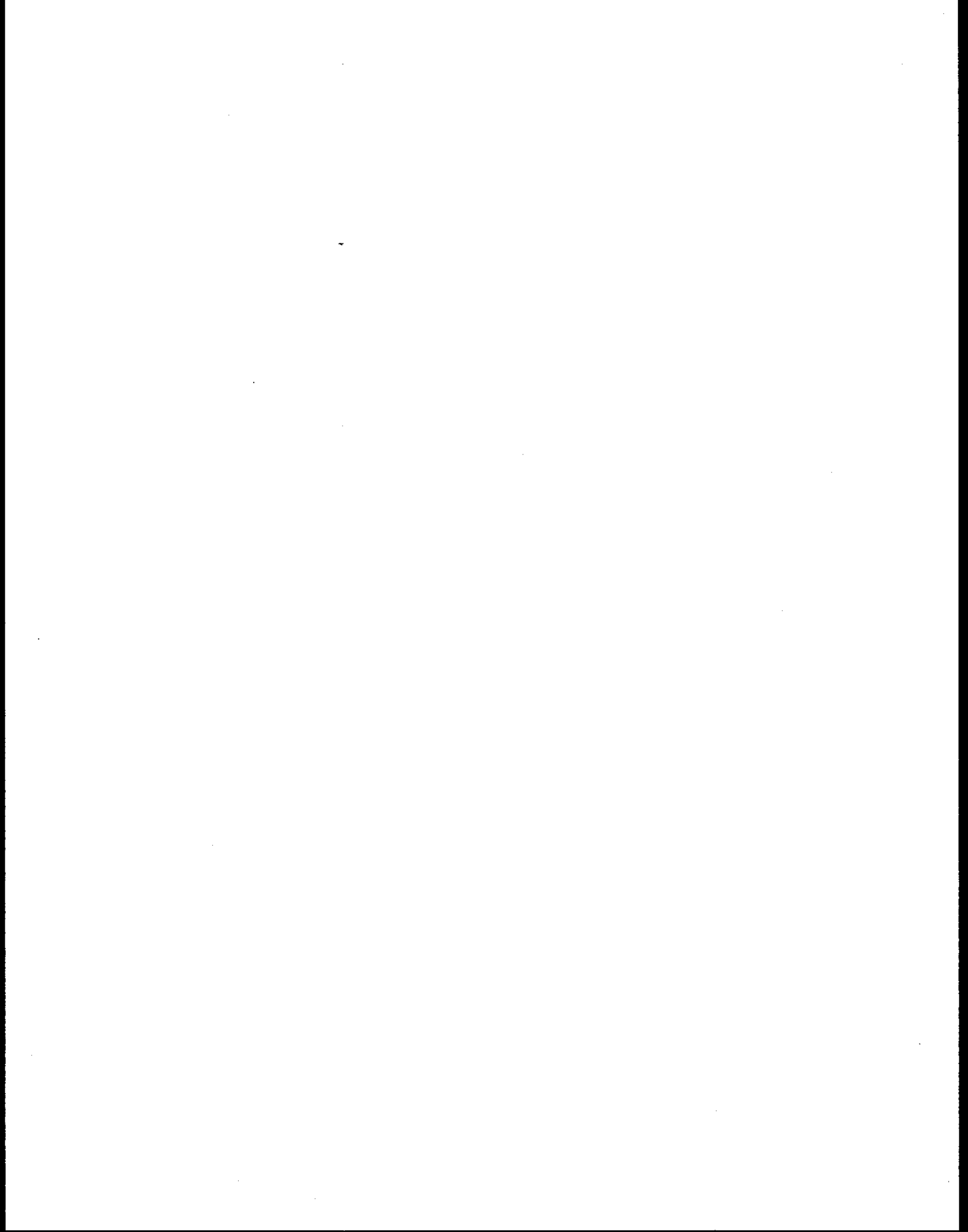
Statement J

COMPUTATION OF WAGE INCREASES

<u>Number & Classification of Employees</u>	<u>Rate of Pay</u>	<u>Pay Period</u>	<u>Annual Amount Per Books</u>	<u>Annual Amount Under Proposed Rates</u>	<u>Increase</u>
—	—	—	—	—	—
—	—	—	—	—	—

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

Total - Lines 6, 7, 8. Statement A



~~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 ~~24-A~~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 _____

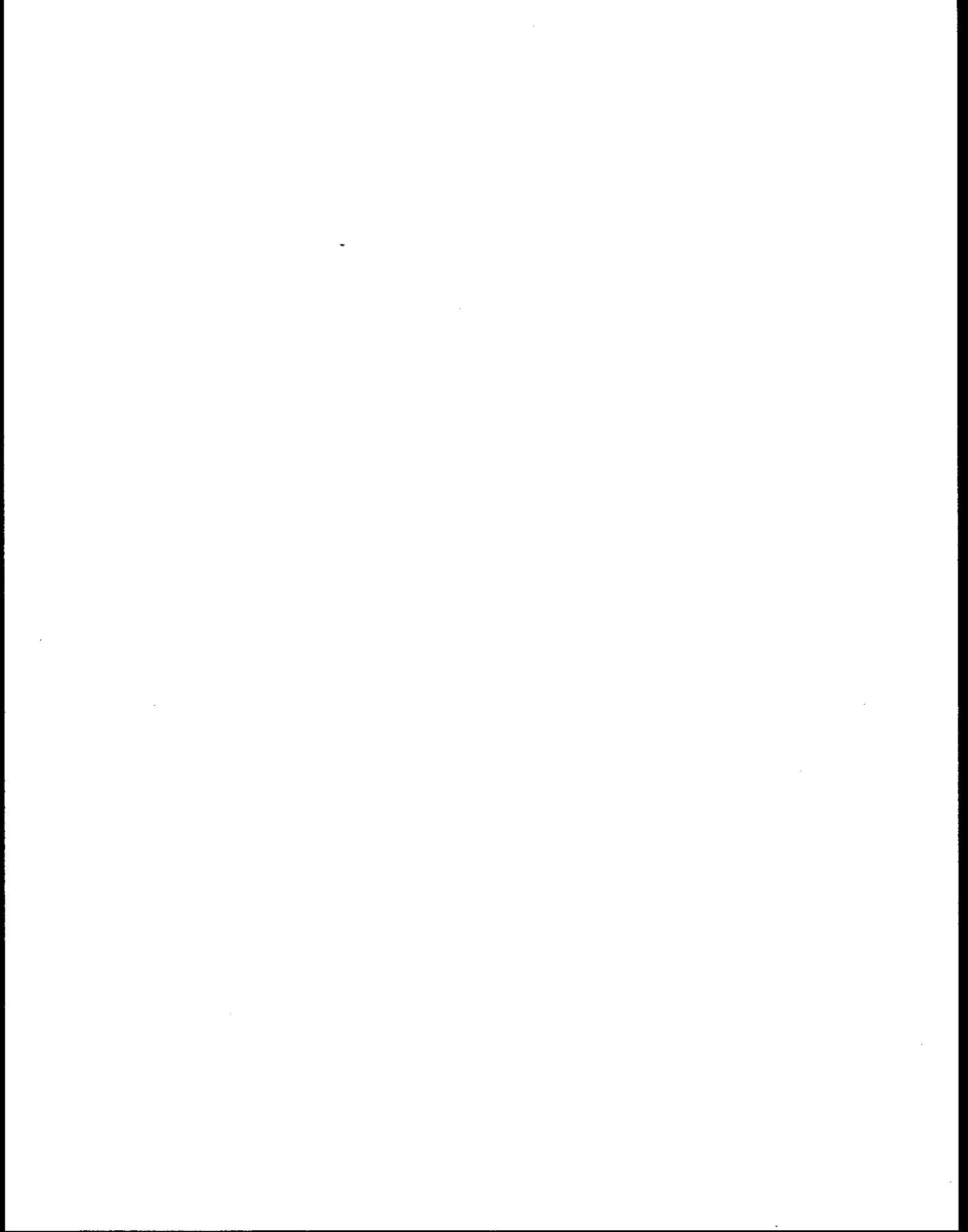
ADDRESS _____

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)



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

PETITION FOR PERMISSION TO FILE TARIFFS
ON LESS THAN STATUTORY NOTICE

(Name of petitioning utility)

(Place and date)

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

The _____ (Name of petitioning utility) does respectfully petition the Commission that it be permitted, under section 4, article 2 of the law, to put in force the following rates, to become effective _____ (number of days) 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 above rates 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/or 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.

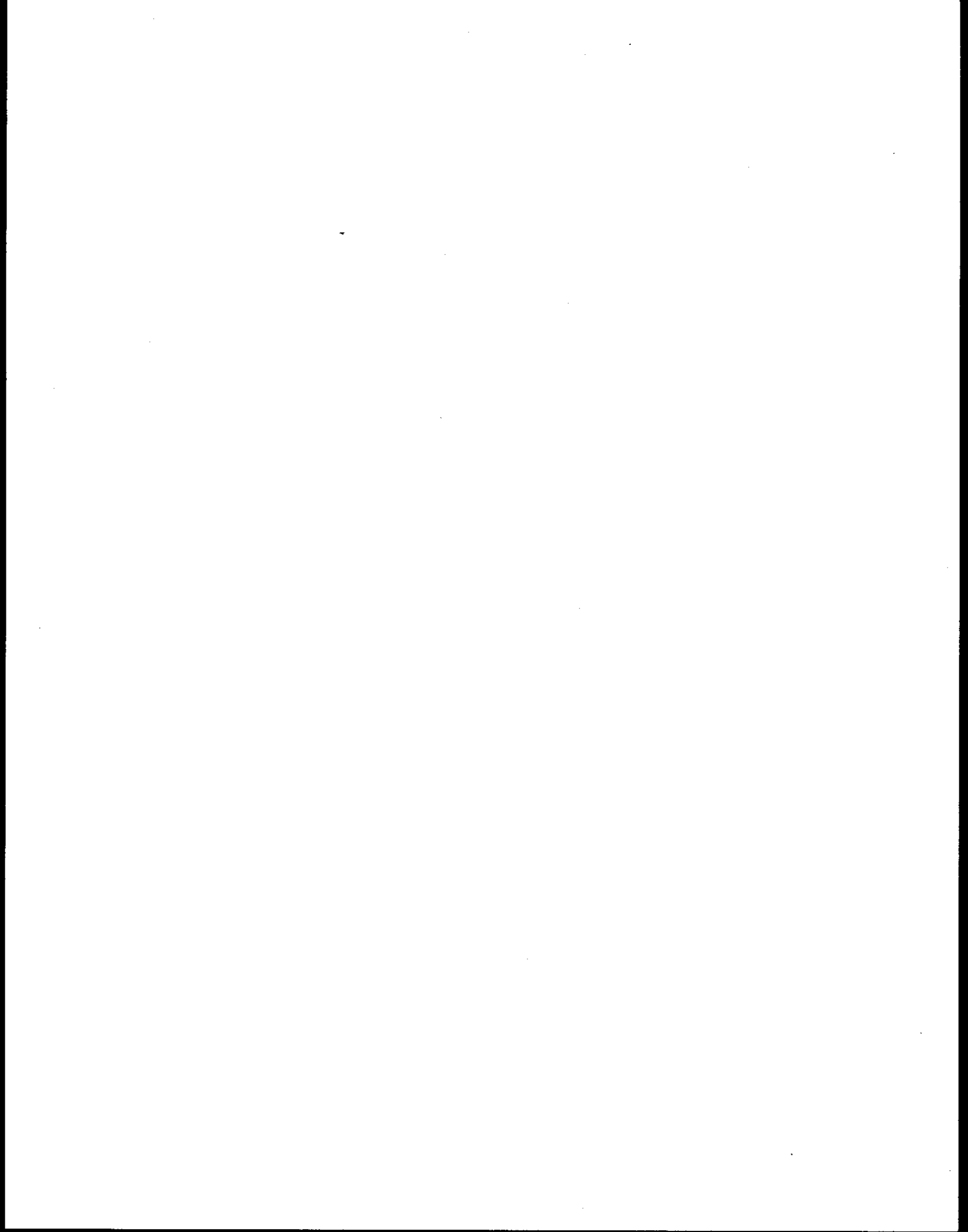
And your petitioner further bases such requests upon the following facts, which present certain special circumstances and conditions justifying the request herein made.

(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.)

(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 _____ (name of preparer)

_____ (title of preparer)

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

Sheet No. _____ (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 \$ _____

=====
Locations affected Estimated number of customers whose cost of service will be:

	Reduced	Increased	Unchanged
Remarks _____	_____	_____	_____

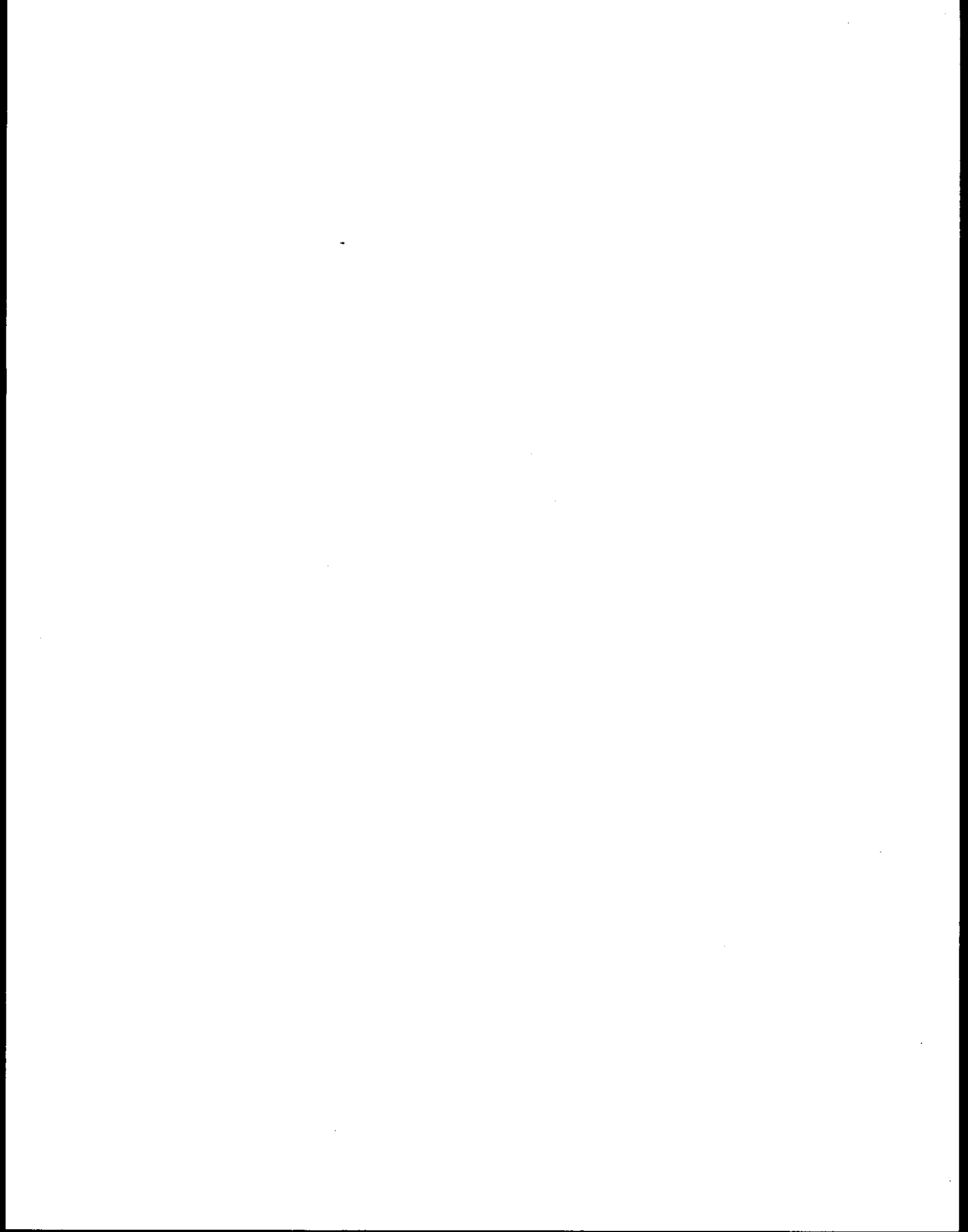
_____ (Reporting Utility)

By _____ (Name of officer)

_____ (Title of officer)

_____ (FOR COMMISSION'S USE ONLY)

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



Tariff Form No. 3
(Tariff Rule 7)

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

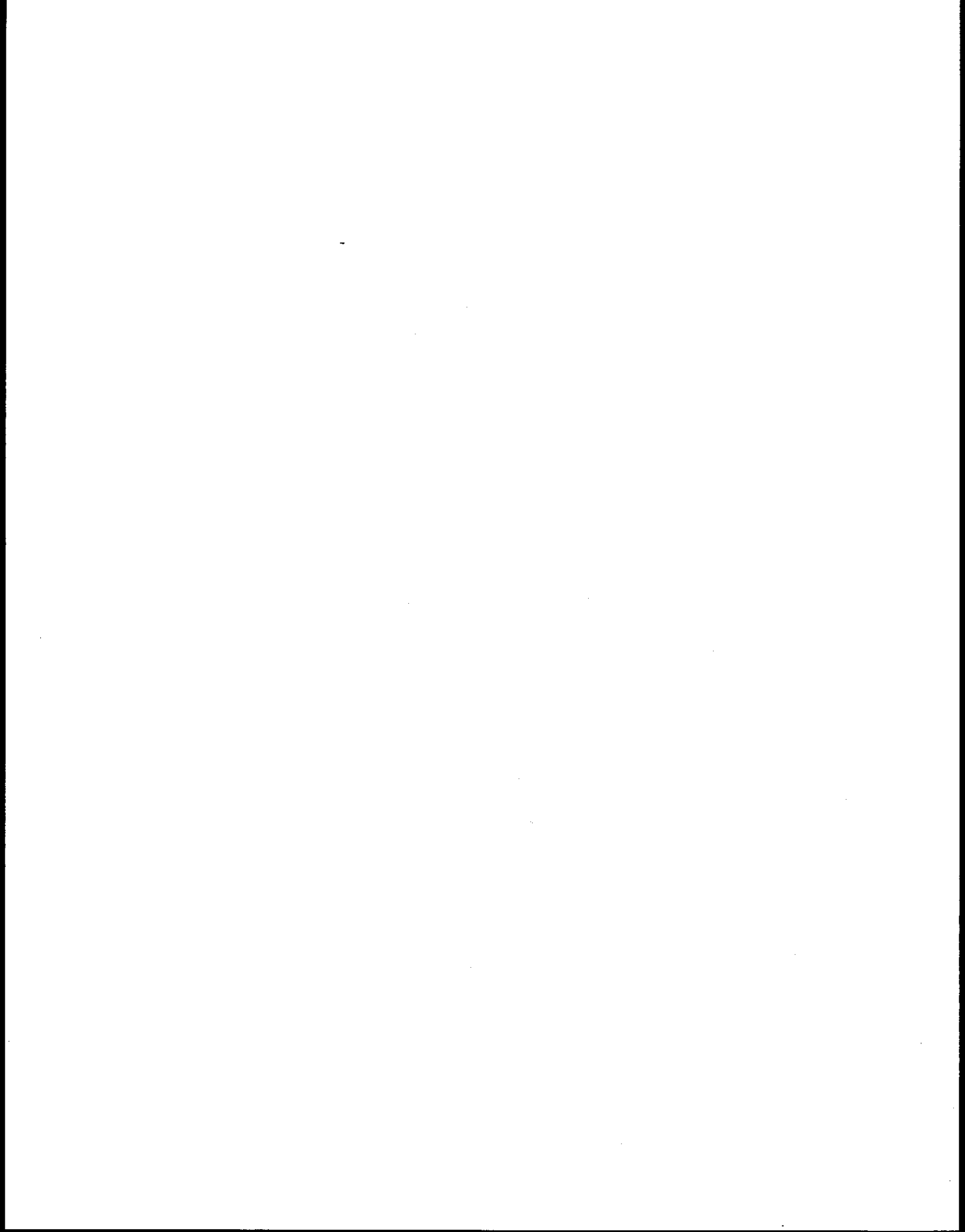
Issued _____
Effective _____

Issued by City of Blankville

_____ (Name of Utility)

By: _____ (Name of officer)

_____ (Title of officer)



Revision of
(sheets revised)
canceling _____ (sheets canceled)

Tariff Form No. 4a
(Tariff Rule 7)

STANDARD FORM OF TARIFF SHEET FOR WATER UTILITY¹

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)

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

(Declining block rate style cubic feet)

First	XXXX cubic feet used per month	\$X.XX per ___ cubic feet
Next	XXXX cubic feet used per month	\$X.XX per ___ cubic feet
All over	XXXX cubic feet used per month	\$X.XX per ___ cubic feet

(Service charge and usage style tariff)

Service Charge	\$X.XX per month
Usage Charge	X.XX per 1,000 gallons water usage or per ___ cubic feet

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

Equivalent to X,XXX gallons or ___ cubic feet of water usage, \$X.XX

Minimum Charge

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

5/8 inch meter	\$XX.XX	Equivalent gallons X,XXX	Cubic feet X,XXX
----------------	---------	-----------------------------	---------------------

¹A Utility should use only the provisions of this form that are applicable to it.

3/4 inch meter	XX.XX	X,XXX	X,XXX
1 inch meter	XX.XX	X,XXX	X,XXX
1-1/4 inch meter	XX.XX	X,XXX	X,XXX
1-1/2 inch meter	XX.XX	X,XXX	X,XXX
2 inch meter	XX.XX	X,XXX	X,XXX
3 inch meter	XX.XX	X,XXX	X,XXX
4 inch meter	XX.XX	X,XXX	X,XXX
6 inch meter	XX.XX	X,XXX	X,XXX
8 inch meter	XX.XX	X,XXX	X,XXX

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 or per ____ cubic feet 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 or ____ cubic feet 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 or ____ cubic feet 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 water 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 water service within the corporate limits of the specified municipality shall pay a surcharge based on the following surcharge rates:

Municipality	Utility Excise Tax	
	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.

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 or per ___ cubic feet 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 shall be applied to all such 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 UTILITY¹
(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

(Declining block rate style cubic feet)

First	XXXX cubic feet used per month	\$X.XX per ___ cubic feet
Next	XXXX cubic feet used per month	\$X.XX per ___ cubic feet
All over	XXXX cubic feet used per month	\$X.XX per ___ cubic feet

(service charge and usage style tariff)

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

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

Equivalent of X,XXX gallons of water usage or \$X.XX per ___ cubic feet, \$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 or _____ cubic feet of 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 or cubic feet 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 or \$X.XX per ___ cubic feet of water used per month.

Returned Check Charge

¹ A utility should use only the provisions of this form that are applicable to it.

A tap fee of \$X.XX will be charged to customers applying for service before construction is completed adjacent to the customer's 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 or \$X.XX per ___ cubic feet 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 shall be applied to all such 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 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:

S	=	A x R x .0006233 x C
S	=	The surcharge in dollars
A	=	The area under roof and/or the area of any other water collection surface connected to the sanitary sewer, in square feet.
R	=	The measured monthly rainfall, in inches.
.0006233	=	A conversion factor to change inches of rain x square feet of surface to thousands of gallons of water.
.0008333	=	A conversion factor to change inches of rain x square feet of surface water to \$ per 100 cubic feet
C	=	The utility's approved rate per thousand gallons of metered water usage.

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 of the Public Service Commission of West Virginia.

Surcharge Formula to be applied to a customer producing unusual waste.

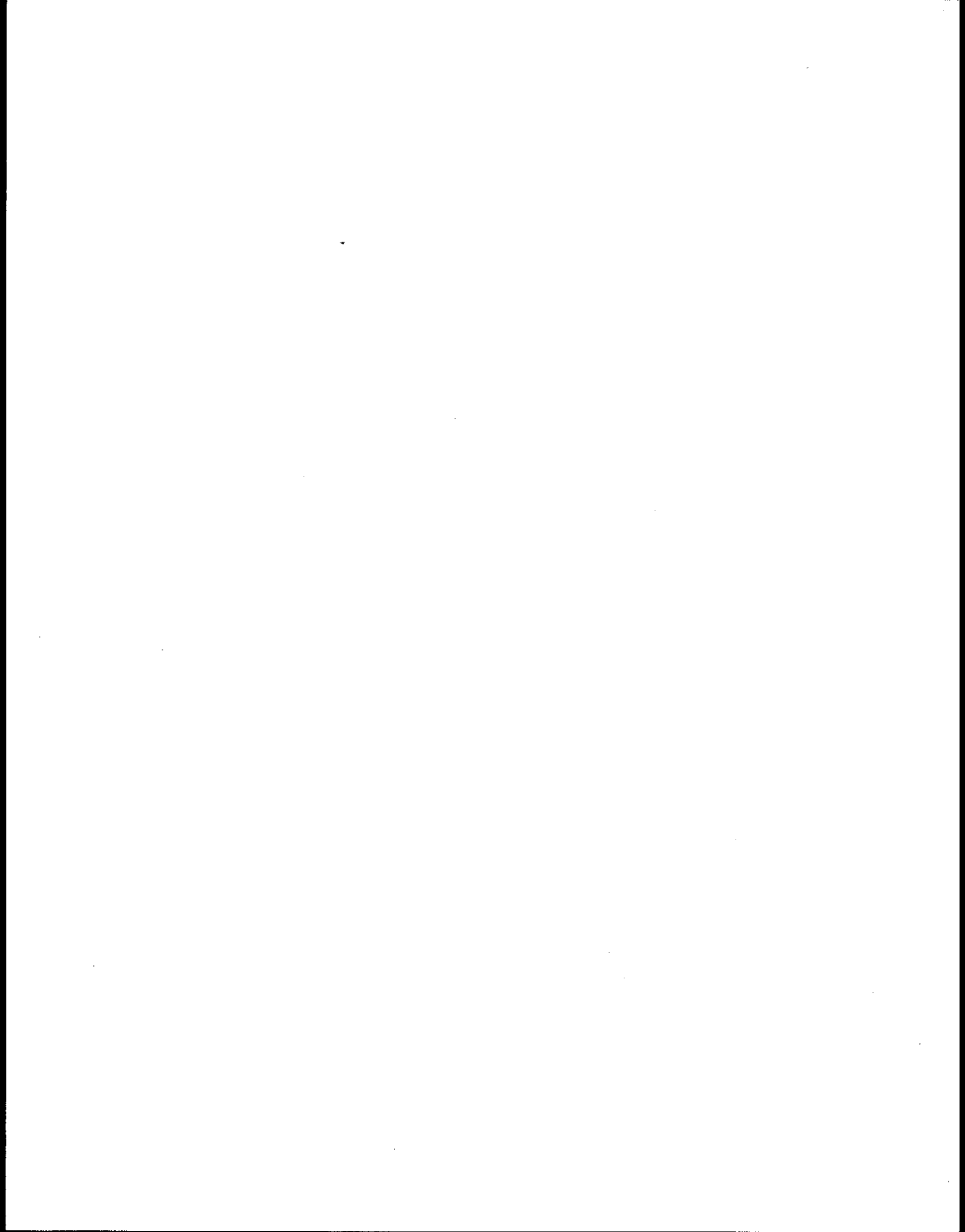
The charge for the treatment of unusual waste will be calculated on the basis of the following formula:

$$C_i = V_o V_i + B_o B_i + S_o S_i$$

- C_i = charge to unusual users per year
- V_o = average unit cost of transport and treatment chargeable to volume, in dollars per gallon
- V_i = volume of waste water from unusual users, in gallons per year
- B_o = average unit cost of treatment, chargeable to Biochemical, Oxygen Demand (BOD), in dollars per pound
- B_i = weight of BOD from unusual users, in pounds per year
- S_o = average unit costs of treatment (including sludge treatment) chargeable to total solids, in dollars per pound
- S_i = weight of total solids from unusual users, in pounds per year

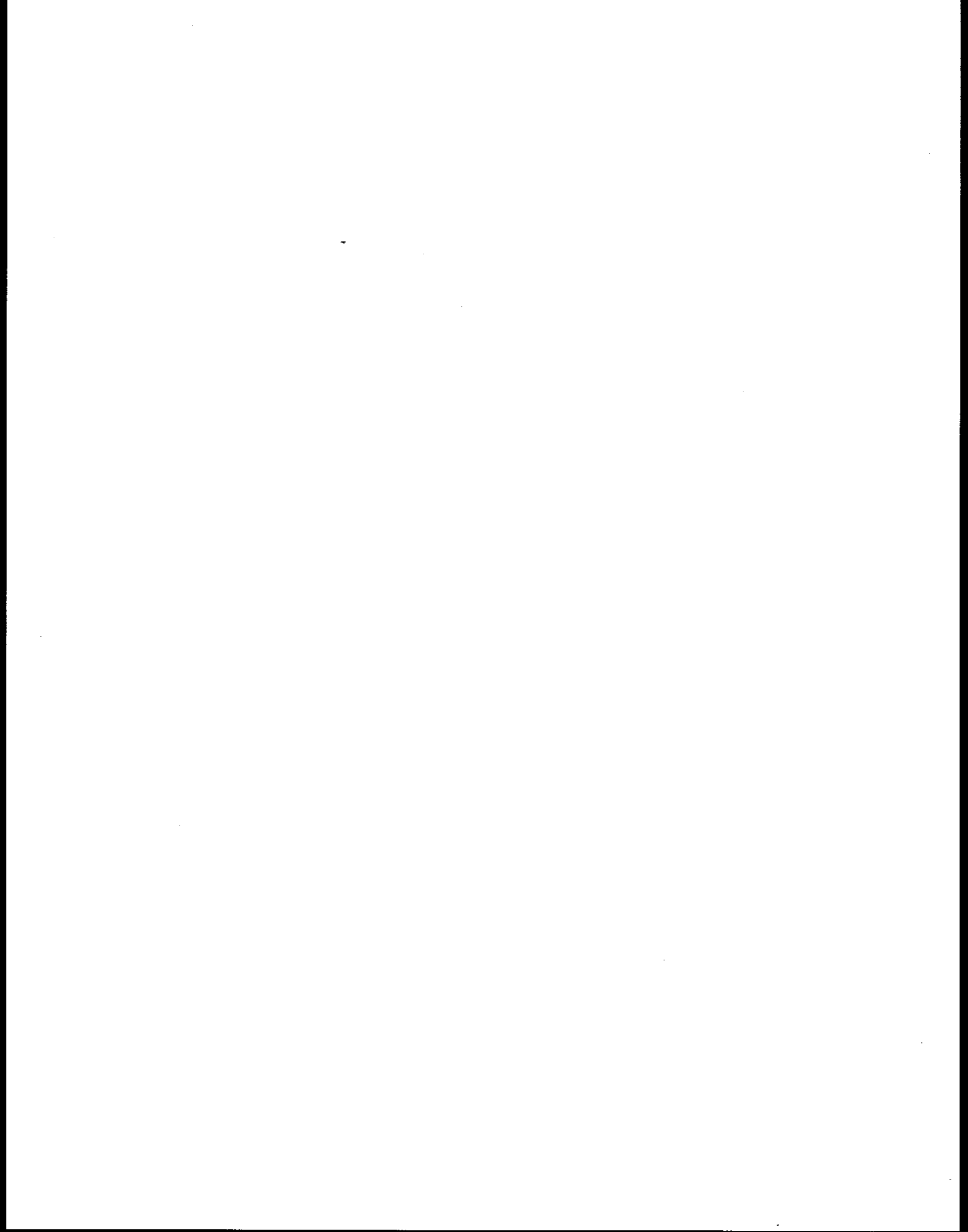
When an unusual user is to be served, a preliminary study of its wastes, and the costs of transport and treatment thereof, will be made. Waste containing materials which, in the judgement of the utility should not be introduced into the sewer system need not be handled by it. The results of the preliminary study will be used to determine the feasibility of the proposed sewer service and the charge therefor, based upon the formula set out above.

Thereafter, unusual sewage will be monitored on a regular basis and at the conclusion of each fiscal year, based on the investigation aforesaid and audit of the utility records, new cost figures will be calculated for use in the above formula. The cost of establishing the monitoring facilities shall be paid by the unusual user. Based on these audited figures, additional billings covering the past fiscal year will be made for payment by each unusual user, or refund given by the utility, as the case may be. Such audited figures will then be used for the preliminary billing for the next fiscal year, at the end of which an adjustment will be made as aforesaid.



Tariff Form No. 5

Reserved



Tariff Form No. 6
(Tariff Rule 19 and 23)
FORM OF CERTIFICATE OF POSTING, PUBLICATION,
AND SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of Rule 19 and 23 (as applicable), of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), issued its Tariff P.S.C.W.Va. No. _____, canceling Tariff P.S.C.W.Va. No. _____, and that notice of the issuing of the same is being posted, published and mailed to all customers as required by either Rule 19 or Rule 23 of said Rules, as follows:

Check all that apply:

Posting and Publication:

_____ (i) On the _____ day of _____, _____, exhibiting Tariff Form 8 for public inspection at the offices and places of business of the Company in the territory affected thereby, at least thirty (30) days prior to the date such tariff or revision is to become effective.

_____ (ii) delivering to [utility to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service, for publication therein once a week for two successive weeks, Tariff Form No. [8 or 8-A] [utility to indicate applicable form]. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

_____ (iii) issued a press release to [utility to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of Tariff Form No. [8 or 8-A];

I. Mailing to resale customers:

_____ The utility does not have resale customers; or

_____ On the _____ day of _____, _____, the utility separately mailed Tariff Form No. [8 or 8-A] to each of its resale customers, via certified mail, return receipt requested.

II. Mailing to non-resale customers:

On the ___ day of _____, _____, the utility completed the mailing of separate notices to each of its non-resale customers by one or a combination of the following methods (check all that apply):

_____ (i) inclusion of Tariff Form No. [8 or 8-A] as a bill insert;

_____ (ii) separately mailing Tariff Form No. [8 or 8-A]; or

_____ (iii) only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail Tariff Form No. [8 or 8-A], inclusion of a statement on a postcard billing as follows: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert date application filed with Commission] by calling [applicant to insert utility office telephone number]"; or

_____ (iv) Not more than twenty (20) customers will be so affected by the proposed change, and the utility mailed printed notice in the form of Tariff Form No. [8 or 8-A] to each of its customers affected-either as a bill insert or as a separate mailing.

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

_____ (Name of Utility)

By: _____ (Name of officer)

_____ (Title of officer)

Tariff Form No. 6-A
(Tariff Rule 19-A)
FORM OF CERTIFICATE OF SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of Rule 19-A of the Rules for the Construction and Filing of Tariffs. I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), filed an application to change its tariff pursuant to Tariff Rule 19-A and that notice to the public of the application has been mailed to all customers as required by either Tariff Rule 19-A as follows:

Check all that apply:

_____ On the _____ day of _____, _____, the utility separately mailed notices to all customers stating: "This utility is seeking a rate increase. Details available in newspaper publications or at the utility office after [applicant to insert Staff report filing date] by calling [applicant to insert utility office telephone number]."

The foregoing notice was mailed by:

_____ inclusion of the statement as a bill insert;

_____ separate mailing; and/or

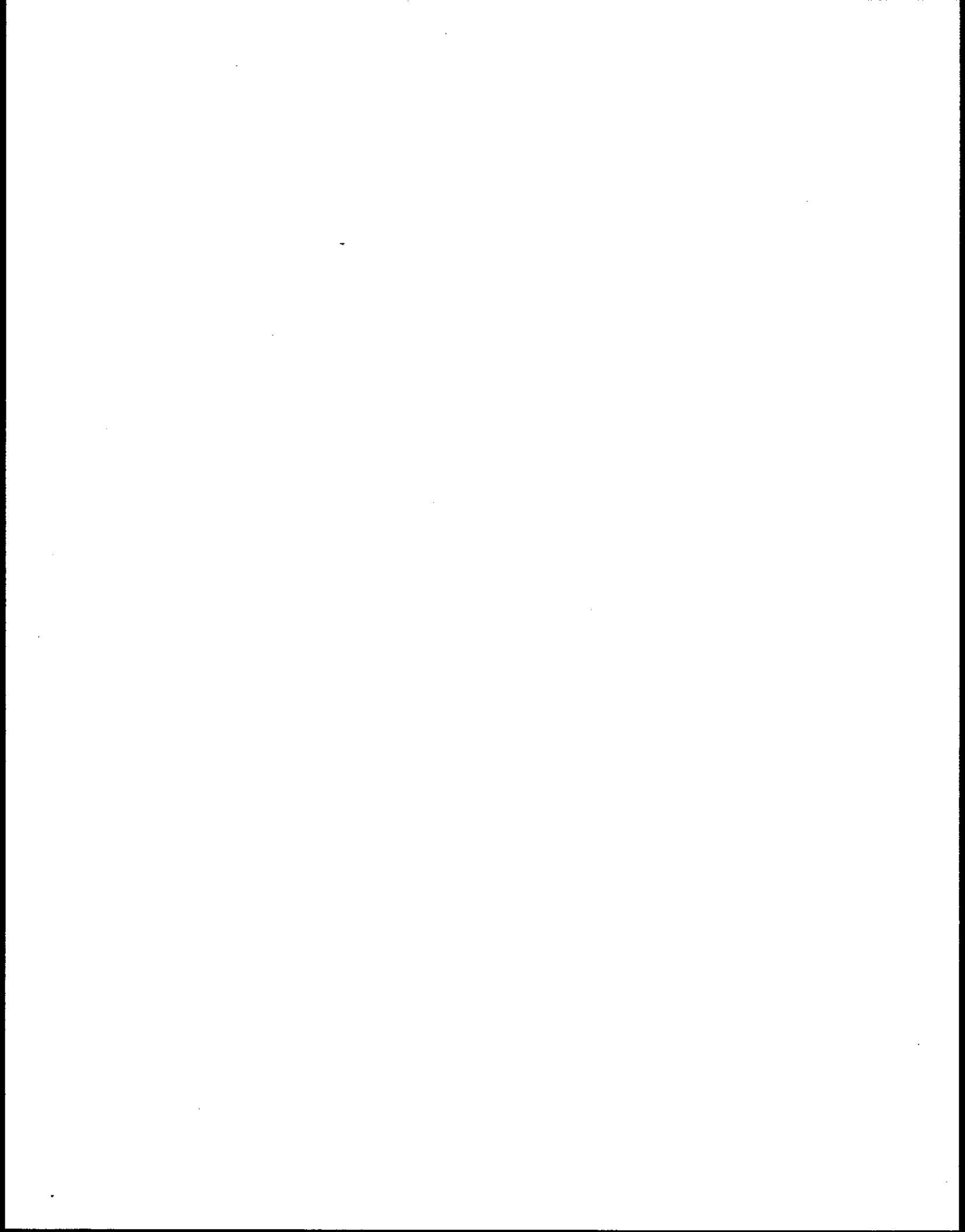
_____ only for applicants that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

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

(Name of utility)

(Name of officer)

(Title of officer)



Tariff Form No. 6-B
(Tariff Rule 19-A)

FORM OF CERTIFICATE OF POSTING, PUBLICATION AND SEPARATE MAILING
TO RESALE CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), filed an application to change its tariff pursuant to Tariff Rule 19-A and that notice to the public of the Staff recommended rates with regard to this application, has been posted, published and separately mailed to all resale customers as required by either Tariff Rule 19-A as follows:

Check all that apply:

Posting and Publication:

_____ (i) On the _____ day of _____, _____, exhibiting Tariff Form No. 10 for public inspection at the offices and places of business of the utility in the territory affected thereby.

_____ (ii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the utility delivered a completed Tariff Form No. 10 to [utility to insert name of newspaper(s)], a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service, for publication therein once a week for two successive weeks. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

_____ (iii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the utility issued a press release containing the substance of Tariff Form No. 10, to [utility to insert name of newspaper(s)], a newspaper or newspapers published and of general circulation in each of the counties in which the utility provides service,

_____ (iv) Not more than twenty (20) customers will be so affected by the proposed change, and the utility mailed printed notice in the form of Tariff Form No. 10 to each of its customers affected-either as a bill insert or as a separate mailing.

Mailing to resale customers:

_____ The utility does not have resale customers; or

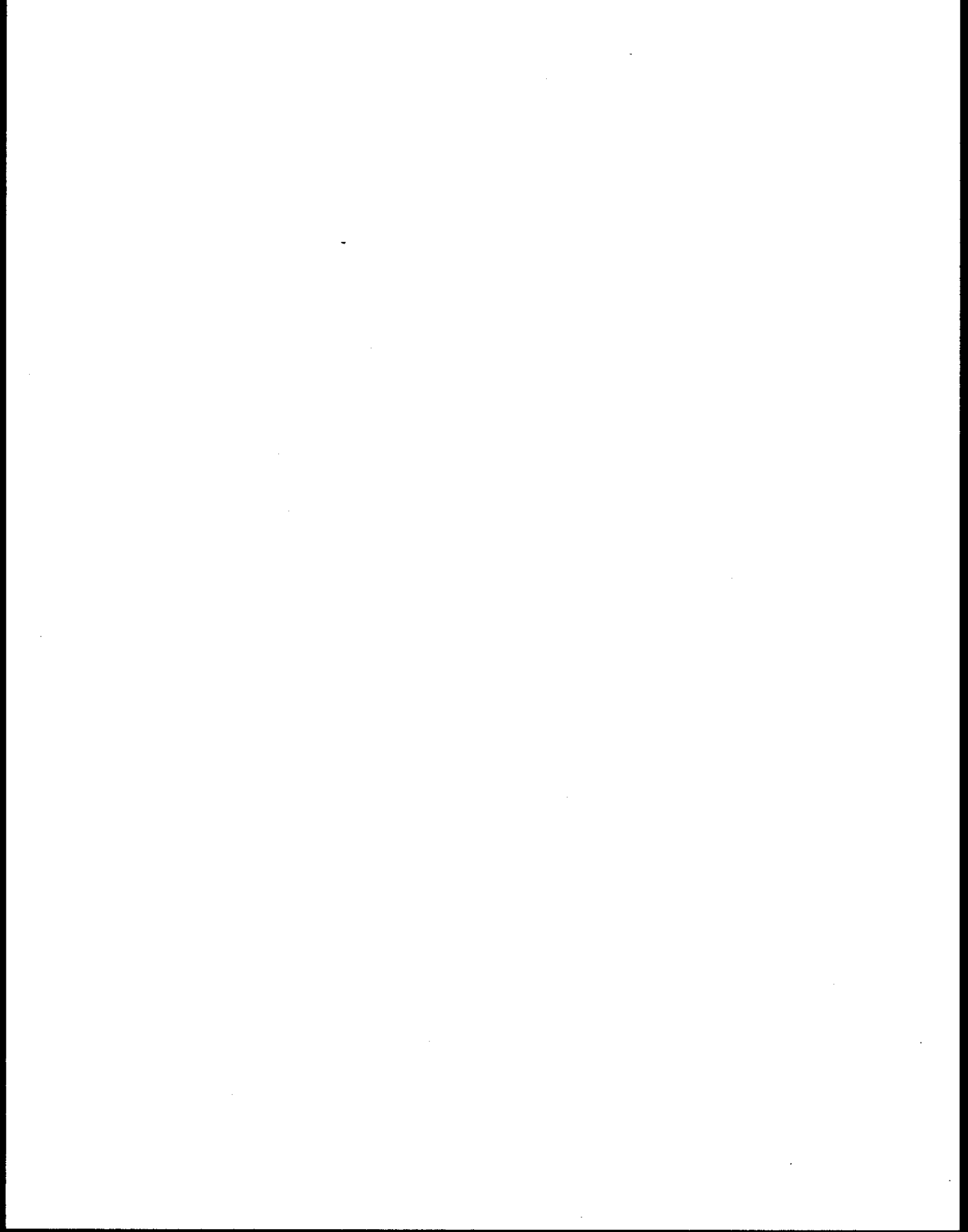
_____ On the _____ day of _____, _____, the utility separately mailed Tariff Form No. 10 to each of its resale customers, via certified mail, return receipt requested.

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

(Name of utility)

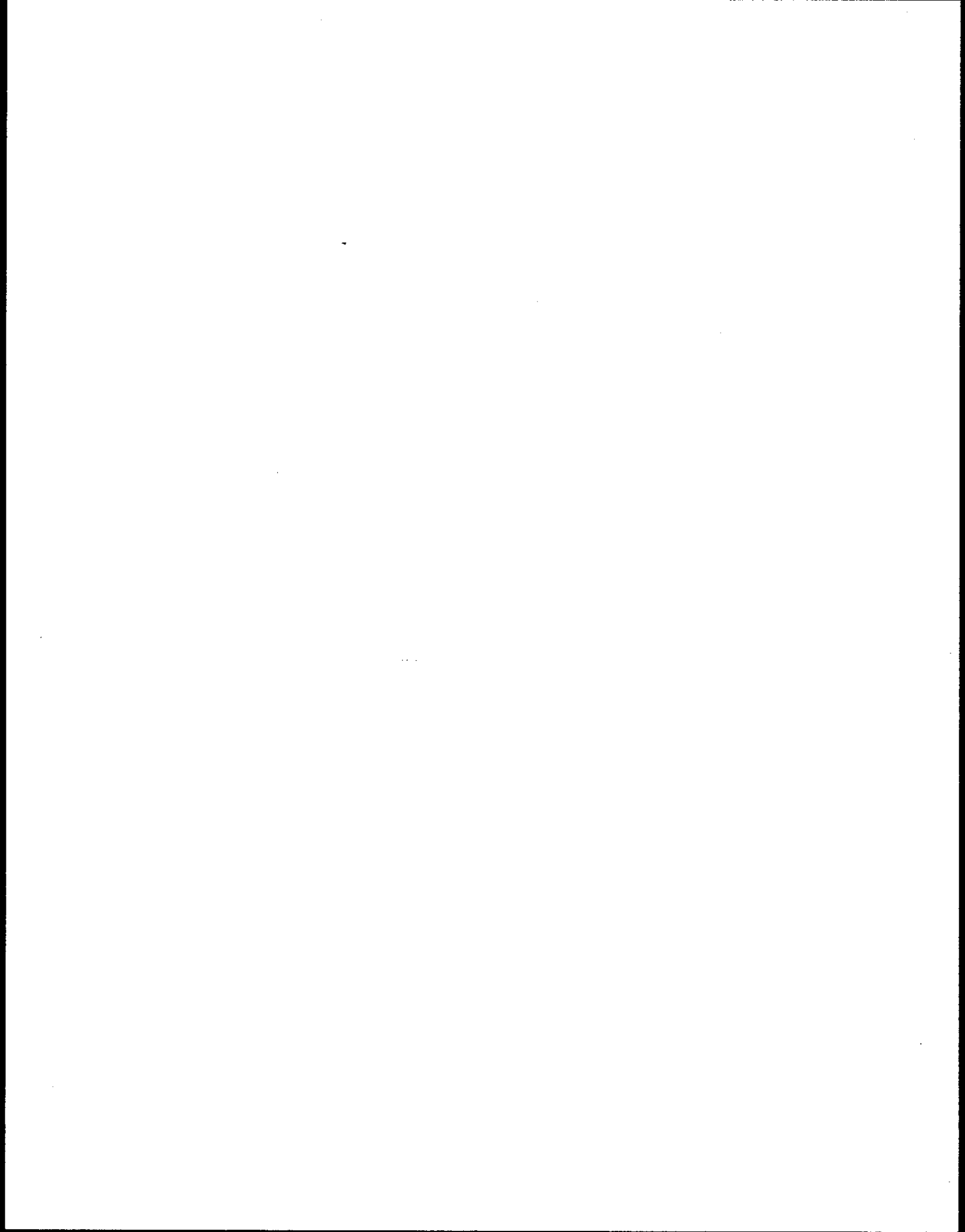
(Name of officer)

(Title of officer)



Tariff Form No. 7

Reserved



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

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATES

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

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) 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.)

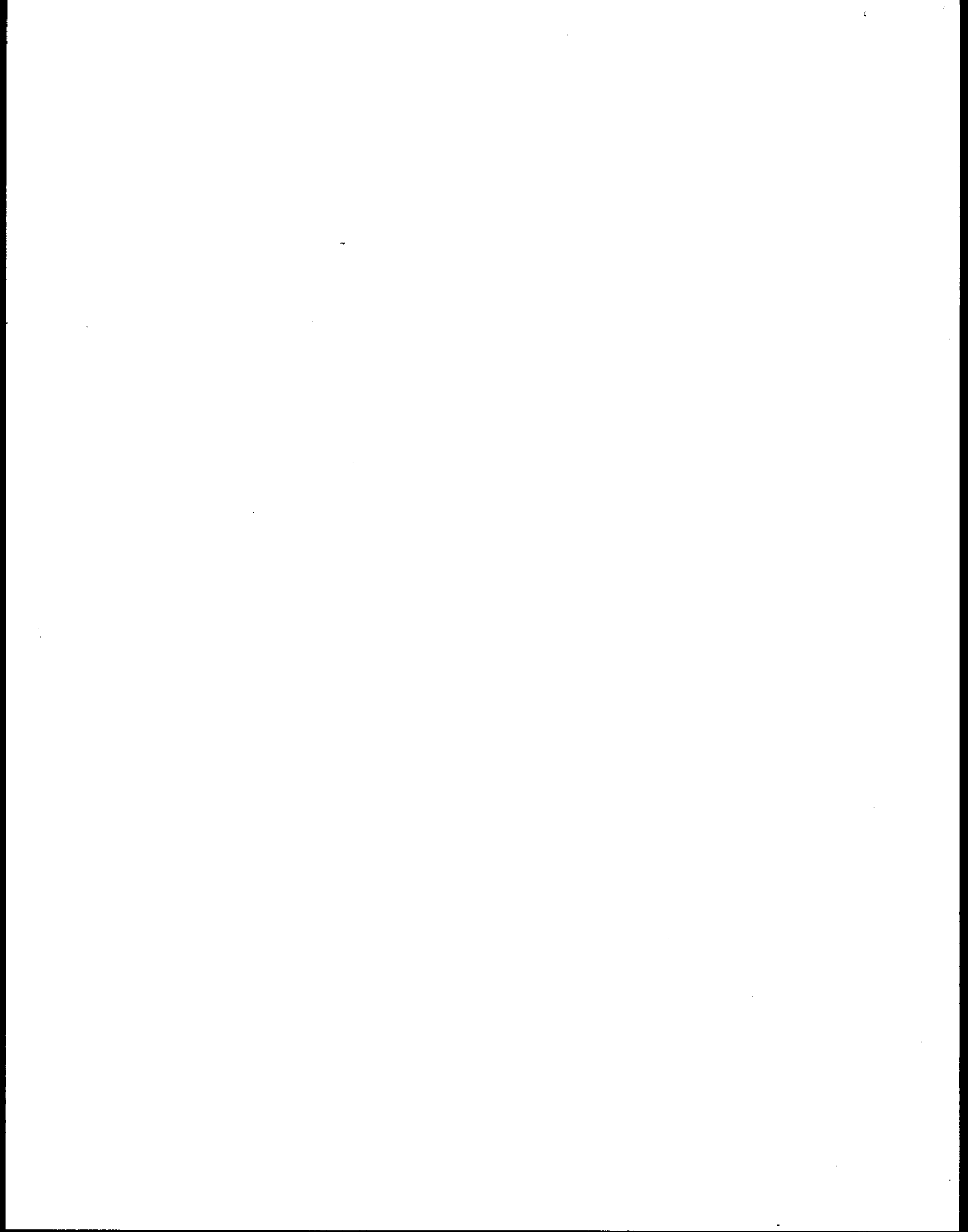
Anyone desiring to protest or intervene should file a written protest or petition to intervene prior to [utility to fill in proposed effective date], unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases and to participate 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. 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.



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 _____ (name of utility), a public utility, has on _____, ____ (date), filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ (type of service) service to _____ (number of customers) customers at _____ (name localities) 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 _____ (name of utility) include _____
_____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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.)

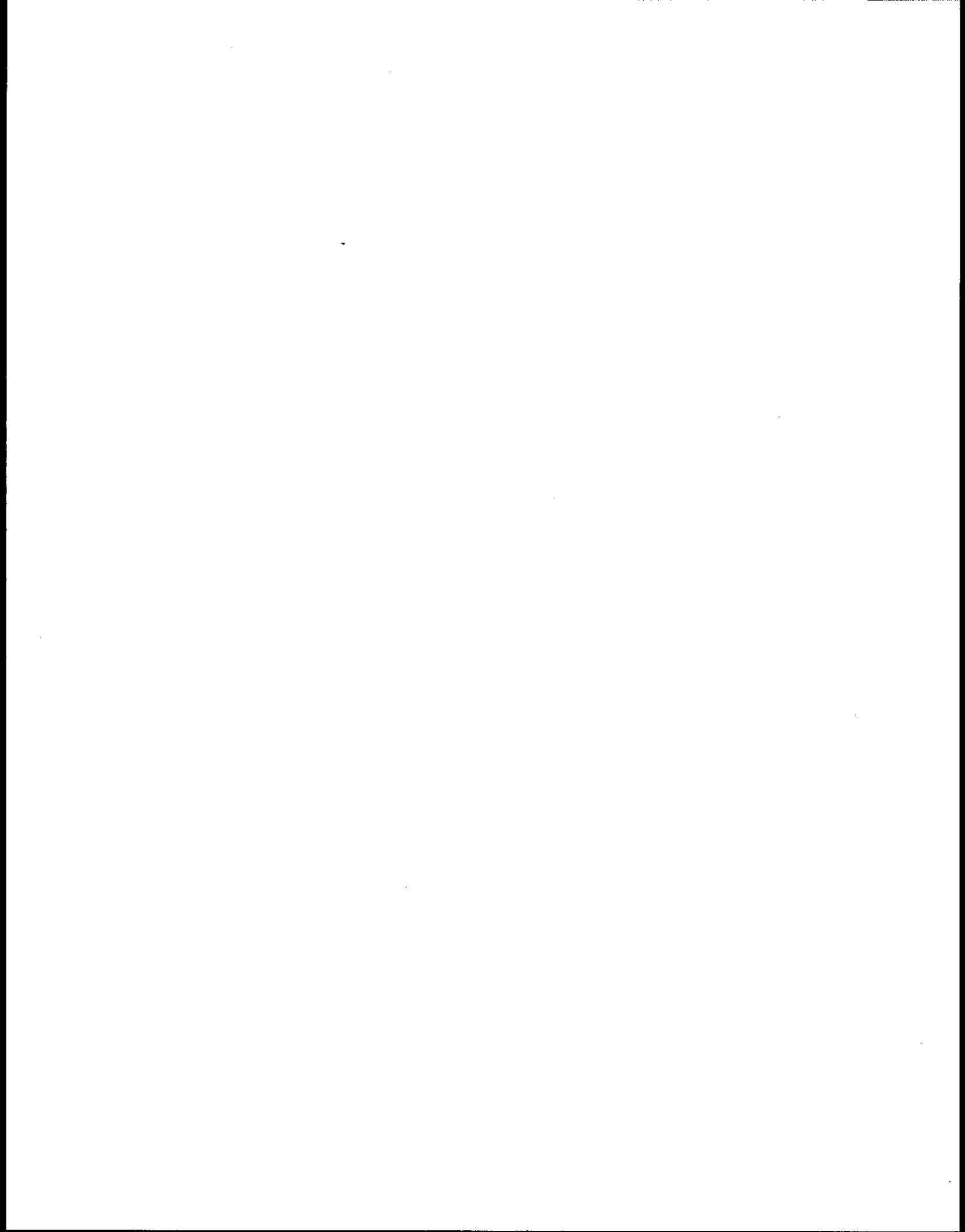
Anyone desiring to protest or intervene should file a written protest or notice of intervention prior to [utility to fill in 50 days from filing date], unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases and to participate 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 must be filed for rates to become effective.



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

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION

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

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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.)

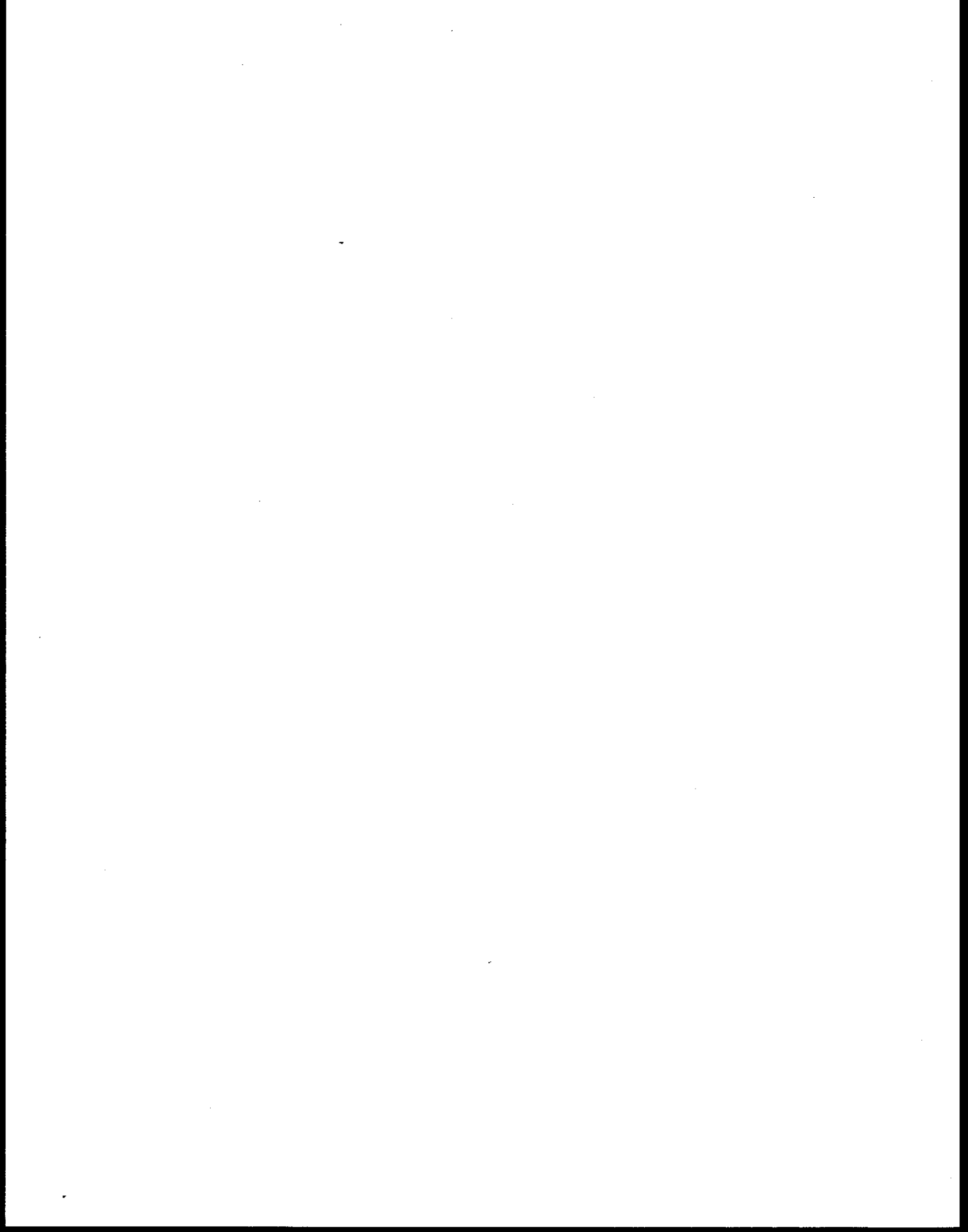
A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company:

(List with each publication only those offices applicable)

A copy of 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.



**PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON**

CASE NO. XX-XXXX-X-30B

[NAME OF UTILITY]

a public utility.

Application to increase rates to offset the increased costs of [purchased [gas]
[water] [sewage treatment] [electricity]] [transportation of purchased [gas]
[water] [sewage treatment] [electricity]] from the [SELLER].

NOTICE OF FILING

NOTICE is hereby given that [NAME OF UTILITY], a public utility, has filed with the Public Service Commission of West Virginia, an application to increase its rates and charges for furnishing [gas] [water] [sewage treatment] [electricity] service to ___ customers at _____.

Commission Staff has reviewed the [UTILITY'S] application and recommended that the [UTILITY] be permitted to raise its rates and charges to recover increased costs of purchased [gas] [water] [sewage treatment] [electricity] it pays to [SELLER]. The Commission has approved Staff's recommended rates, on an interim basis for services rendered, that increase rates by \$___ per [insert appropriate usage measurement]. [The Commission also approved, on an interim basis, Staff's proposed incremental leak adjustment rate of _____ per [thousand gallons of metered water usage.]] 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 _____ (name of utility) include _____ (list all resale customers by name).

The 30B 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 gas, water, sewage treatment, or electricity or for transportation of the same to 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 (20) 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. All protests and interventions should be addressed to the Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323.

Attach as APPENDIX B

[NAME OF UTILITY]
CASE NO. XX-XXXX-X-30B
STAFF RECOMMENDED TARIFF

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. Each class may receive an increase or decrease greater or less than stated here. 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.)

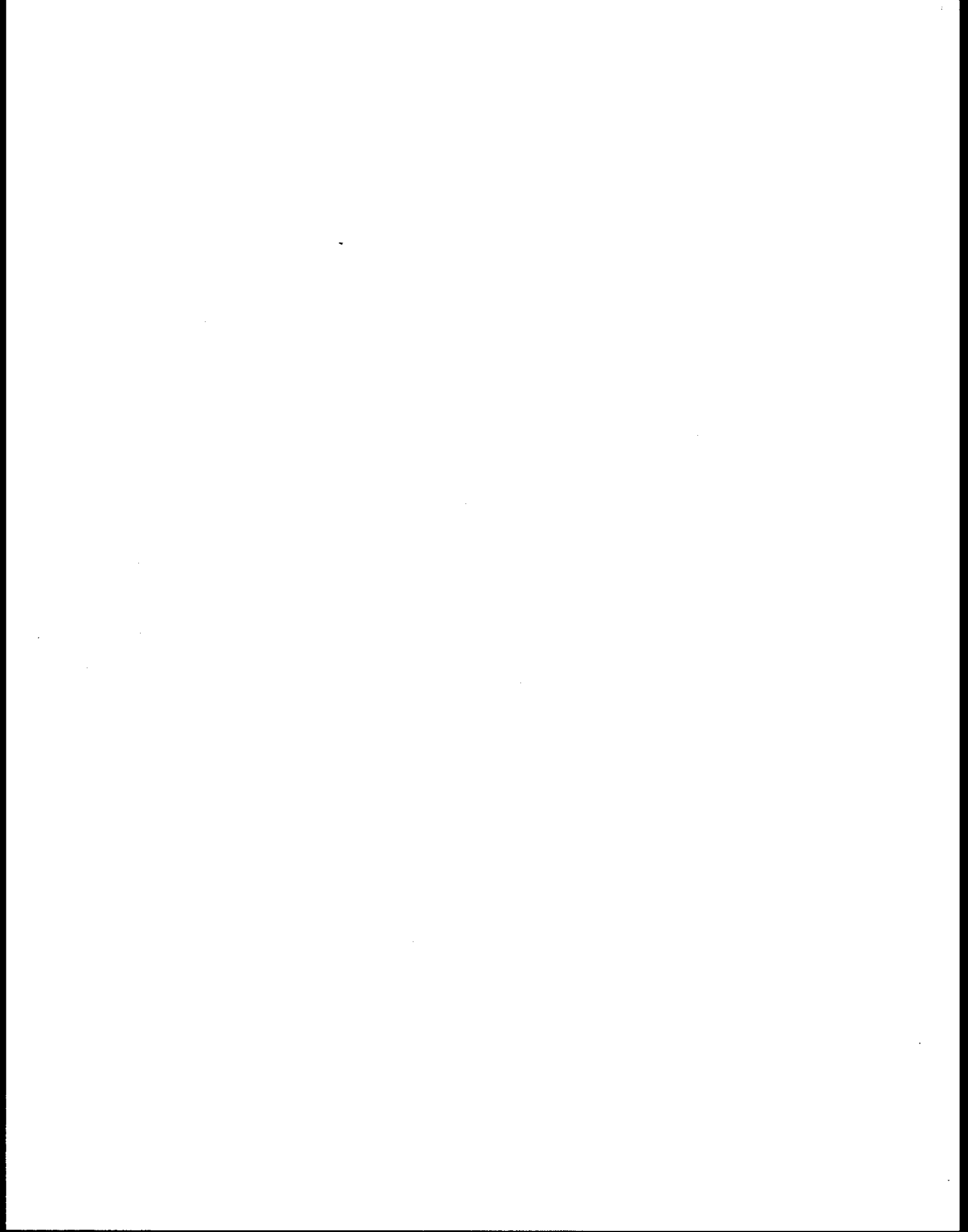
A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers, or their agents at any of the following offices of the Company.

(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 costs 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.



Tariff Form No. 9
(Tariff Rule No. 19, 19-A and 23)

NOTICE OF PUBLIC HEARING

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in a hearing room at 201 Brooks Street, Charleston on _____ (date), at _____ (time) concerning the increased rates and charges filed by _____ (name of utility), a public utility, for furnishing _____ (type of service) to _____ (number of customers) customers at _____ (name localities) 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: 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)

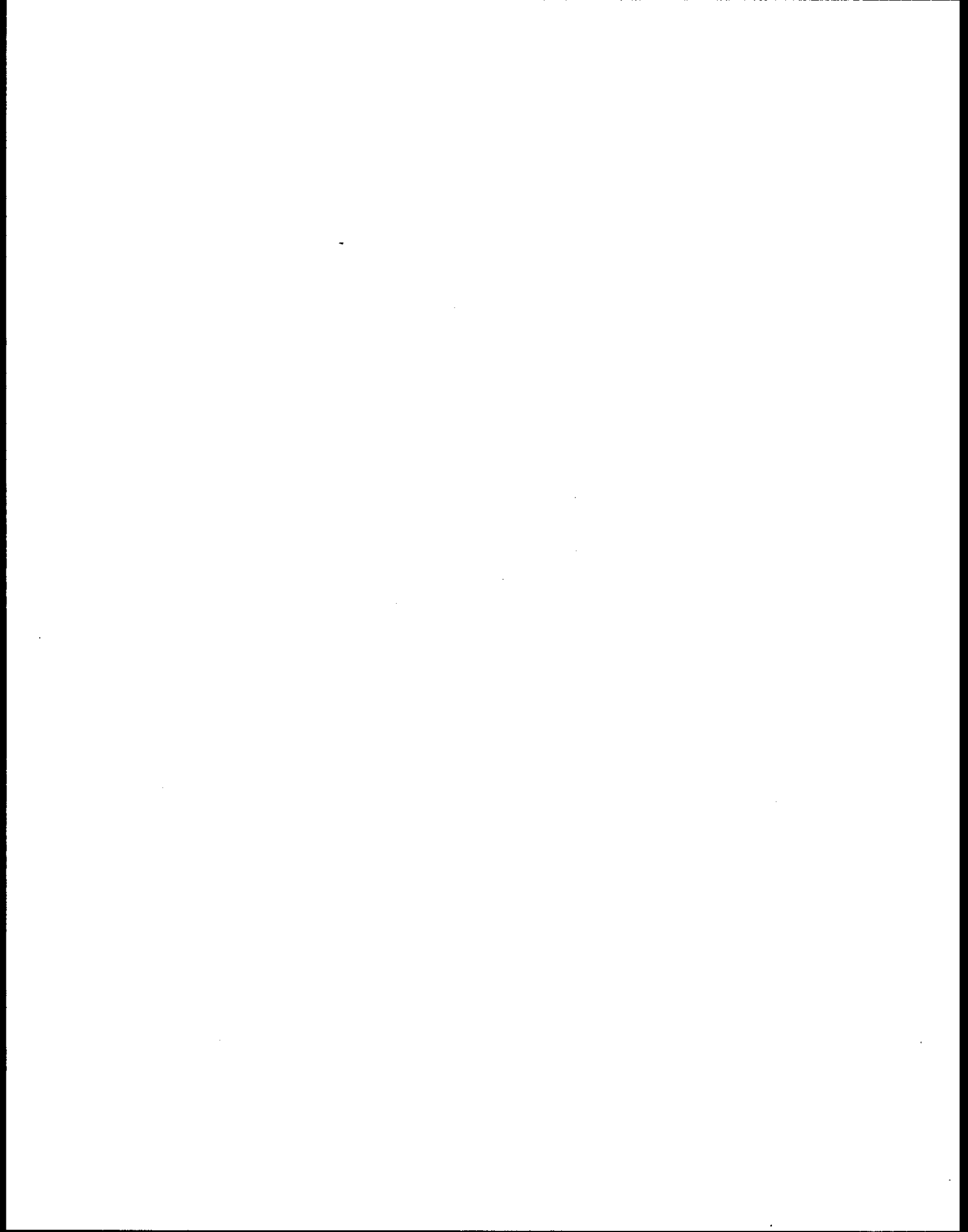
Resale customers of _____ (name of utility) include _____ (list all resale customers by name).

The increases shown are based on averages of all customers in the indicated class. Each class may receive an increase or decrease greater or less than stated here. 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.



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

NOTICE OF APPLICATION TO CHANGE RATES

CASE NO. _____

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

The Staff of the Public Service Commission has reviewed the application and has 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 Staff recommended rates are as follows:

STAFF RECOMMENDED RATES

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

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

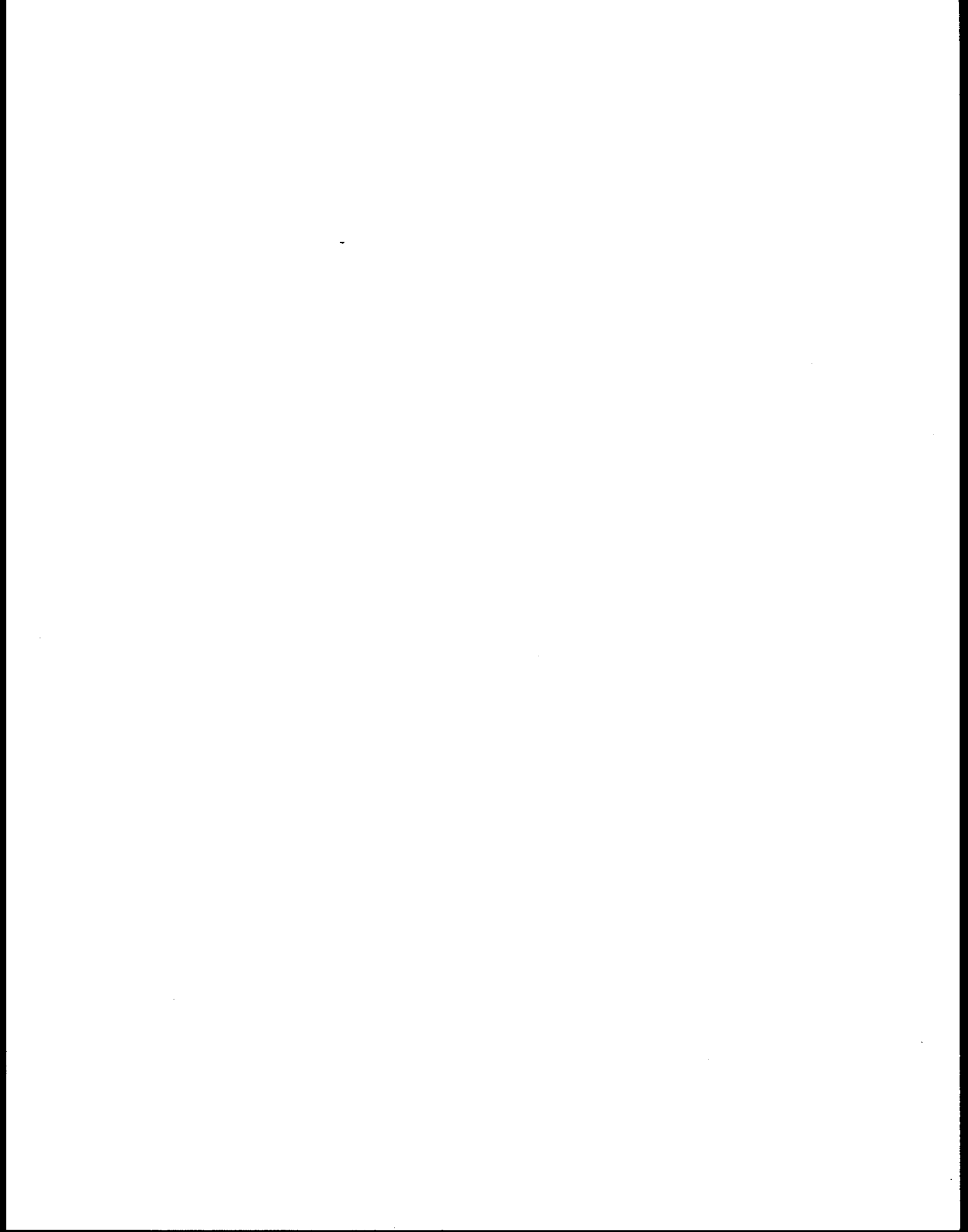
(If no rate increase involved, concisely describe nature of filing)

Resale customers of _____ (name of utility) 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



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 _____

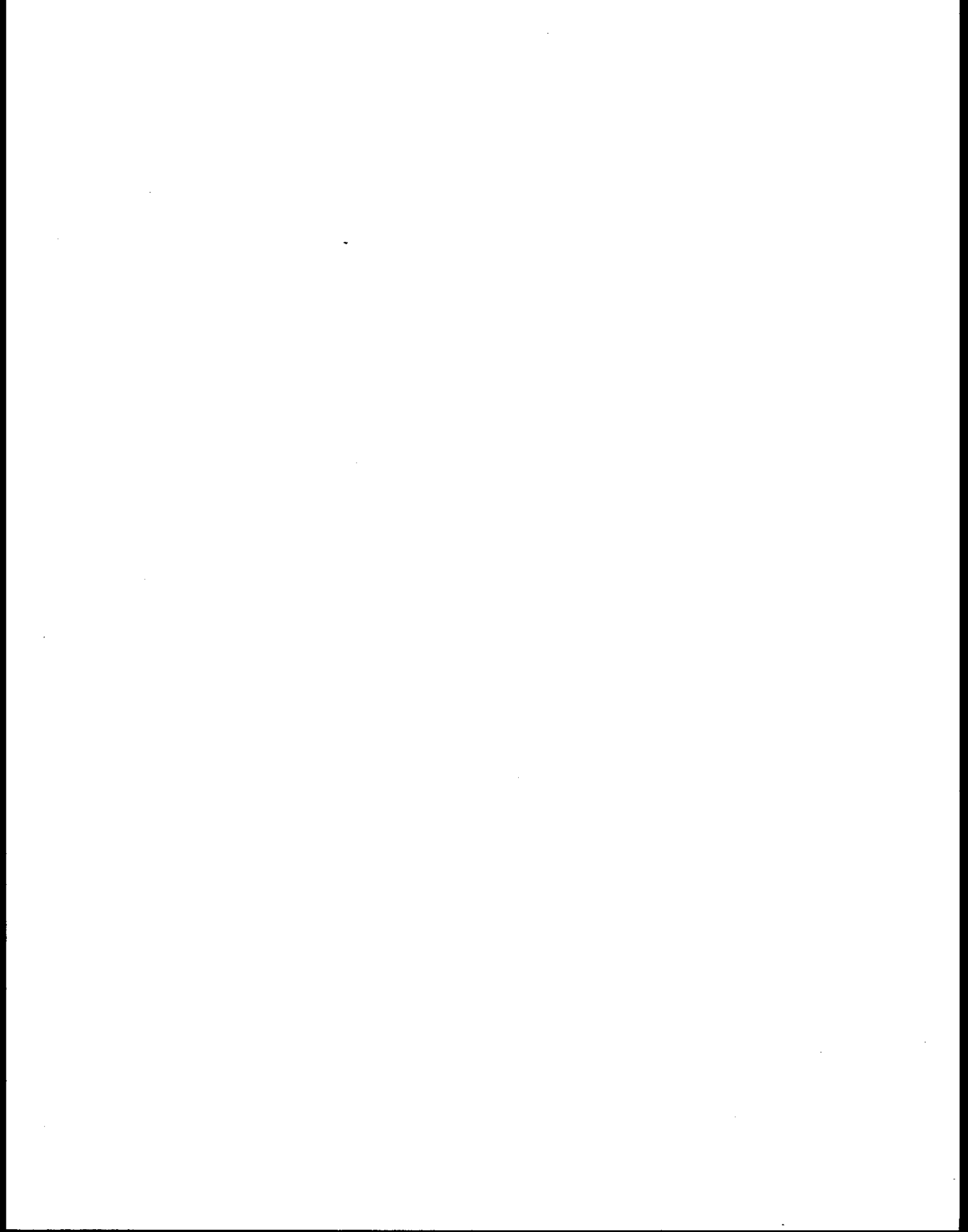
Telephone Number _____

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



Tariff Form No. 12
(Tariff Rule 44)

PUBLIC NOTICE OF CHANGE IN RATES BY MUNICIPALITIES

NOTICE is hereby given that _____ (name of utility) public utility, has adopted by ordinance on _____ (date) a tariff containing increased rates, tolls and charges for furnishing _____ (type of utility service) service to _____ (number of customers) customers at _____ (name localities) in the County(ies) of _____

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) 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 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 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.

Tariff Form No. 13
(Tariff Rule 44)

PUBLIC NOTICE OF CHANGE IN RATES BY ELECTRIC COOPERATIVE,
NATURAL GAS COOPERATIVE, OR TELEPHONE COOPERATIVE

NOTICE is hereby given that _____ (name of utility) a public utility, has adopted by Board resolution on _____ (date) a tariff containing increased rates, tolls and charges for furnishing _____ (type of utility) service to _____ (number of customers) customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____ (date) 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 _____ (name of utility) 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.

STATEMENT A
STATEMENT OF NET INCOME
YEAR ENDED _____, 20__

Reference	Per Books (2)	Accounting Adjustments (3)	Per Books Adjusted (4)	Going Level Adjustments (5)	Going Level (6)	ProForma Adjustments (7)	ProForma (8)
Operating Revenues							
Operating Revenue Deductions:							
Operation and Maintenance Expenses							
Depreciation and Amortization							
Taxes Other Than Federal Income Tax							
Provisions For Federal Income Tax							
Total Deductions							
Net Operating Income							
Non Operating Income:							
Other Income							
Other Income Deductions							
Net Income							
Rate Base							
Rate of Return							

STATEMENT A
SCHEDULE 1
DETAIL OF OPERATING REVENUES
YEAR ENDED _____, 20__

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level	Pro Forma Adjustments	Adj No	Pro Forma
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Sales of _____: (Water, gas, etc.)

Detail
By
Account

Total Sales of _____

Other Operating Revenue:

Detail
By
Account

Total Other Operating Revenue

Total Operating Revenue

STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____, 20__

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level	ProForma Adjustments	Adj No	ProForma
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Detail
By
Function and Account

Total Function

Total Operation and Maintenance Expenses

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED _____, 20__

Charges to Depreciation, Amortization and Depletion Accounts	Per Books (1)	Accounting Adjustments (2)	Adj No (3)	Per Books Adjusted (4)	Going Level Adjustments (5)	Adj No (6)	Going Level (7)
Charges to Clearing Accounts							
Total							

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 _____, 20__

Detail	By	Function and Account	Average Plant in Service per Statement B (1)	Rate (2)	Going Level Charges (3)

STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____, 20__

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Federal Taxes:

Detail By *Type*

West Virginia Taxes:

Detail By *Type*

(List Other States if Applicable):

Local Taxes

Detail By *Type*

Total

ProForma	_____
Adjustments	_____
ProForma	=====

STATEMENT A
SCHEDULE 5
FEDERAL INCOME TAXES
YEAR ENDED _____, 20__

	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 Income Taxes				
Net Operating Income before Federal Income Taxes				
Statutory Additions (Deductions)				
Interest				
Additional Depreciation <i>Detail by Type</i>				
Adjustments <i>Detail by Type</i>				
Capitalized Taxes - Pensions <i>Other (Itemize)</i>				
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 (<i>Detail by Type</i>)				
Provision for Federal Income Taxes				

STATEMENT A
SCHEDULE 6
OTHER INCOME
YEAR ENDED _____, 20__

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Detail
By Account

Total

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
YEAR ENDED _____, 20__

Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Detail
By Account

Total

STATEMENT B
AVERAGE RATE BASE

	Reference	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level
	(1)	(2)	(3)	(5)	(6)	(8)
Utility Plant in Service	Schedule 1					
Utility Plant Held for Future Use	Schedule 2					
Unclassified Plant in Service	Schedule 3					
Construction Work in Progress - Completed and in Service	Schedule 4					
Total						
Accumulated Provision for Depreciation, Depletion and Amortization	Schedule 8					
Retirement Work in Progress	Schedule 9					
Contribution in Aid of Construction	Schedule 10					
Customer Advances	Schedule 11					
Total						
Net Investment in Utility Plant						
Working Capital Allowance <i>Detailed by Type</i>	Schedules 5, 6 & 7					
Accumulated Deferred Federal Income Taxes <i>Detailed</i>						
Accumulated Deferred Investment <i>Detailed</i>						
Total Average Rate Base						

STATEMENT B
SCHEDULE 1
PLANT IN SERVICE

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total Function						
Total						
Accounting Adjustments						
<i>List Detail by Account</i>						
Per Books Adjusted						

STATEMENT B
SCHEDULE 2
PLANT HELD FOR FUTURE USE

Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By
Function and Account

Total Function

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 3
UNCLASSIFIED PLANT IN SERVICE

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total Function						
Total						
Accounting Adjustments						
<i>List Detail by Account</i>						
Per Books Adjusted						

STATEMENT B
SCHEDULE 4

CONSTRUCTION WORK IN PROGRESS - COMPLETED AND IN SERVICE

Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance
(1)	(2)	(3)	(4)	(5)	(6)

Detail
By *Function and Account*

Total *Function*

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 5
MATERIAL AND SUPPLIES

<i>Detail</i>		Average
<i>By</i>		Monthly
<i>Account</i>		Balance
		(1)
Total	=====	
Accounting Adjustments	=====	
List Detail by Account	=====	
Per Books Adjusted	=====	

STATEMENT B
SCHEDULE 6
PREPAYMENTS

<i>Detail</i>		Average
<i>By</i>		Monthly
<i>Account</i>		Balance
		(1)
Total	=====	
Accounting Adjustments	=====	
List Detail by Account	=====	
Per Books Adjusted	=====	

It must be demonstrated that Prepayments are not offset by negative working cash

STATEMENT B
SCHEDULE 7
WORKING CASH ALLOWANCE

Provide detail of calculation

STATEMENT B
SCHEDULE 8
ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function</i>						
Total						
Accounting Adjustments						
<i>List Detail by Account</i>						
Per Books Adjusted						
Going Level Adjustments						
<i>List Detail by Account</i>						
Going Level						

STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total Function						
Total						

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 10
CONTRIBUTIONS IN AID OF CONSTRUCTION

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total Function						
Total						

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 11
CUSTOMERS' ADVANCES FOR CONSTRUCTION

	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total Function						
Total						
Accounting Adjustments						
<i>List Detail by Account</i>						
Per Books Adjusted						

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
SCHEDULE I
COMPARISON OF PRESENT AND PROPOSED TARIFFS

The format for this schedule should follow the format of the applicant's tariff pages. For an example utility tariff, the format would appear as follows:

	Present	Proposed	Increase	Increase
	\$	\$	\$	%
First x,000 gallons used per month	x.xx	x.xx	x.xx	x.xx%
Next x,000 gallons used per month	x.xx	x.xx	x.xx	x.xx%
Next x,000 gallons used per month	x.xx	x.xx	x.xx	x.xx%
All over x,000 gallons used per month	x.xx	x.xx	x.xx	x.xx%
Minimum charge	x.xx	x.xx	x.xx	x.xx%

The exact format for the pages necessary to complete this schedule will depend on the applicant's current and proposed tariff structure, rate changes and rate design changes.

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 _____ and _____

-No specific format is required for Statement F, or Statement F, Schedules 1 and 2. Each utility should clearly detail the information required on these statements.

STATEMENT G
DETAIL OF ADJUSTMENTS

Adjustment
Number

Increase
(Decrease)

Accounting Adjustments

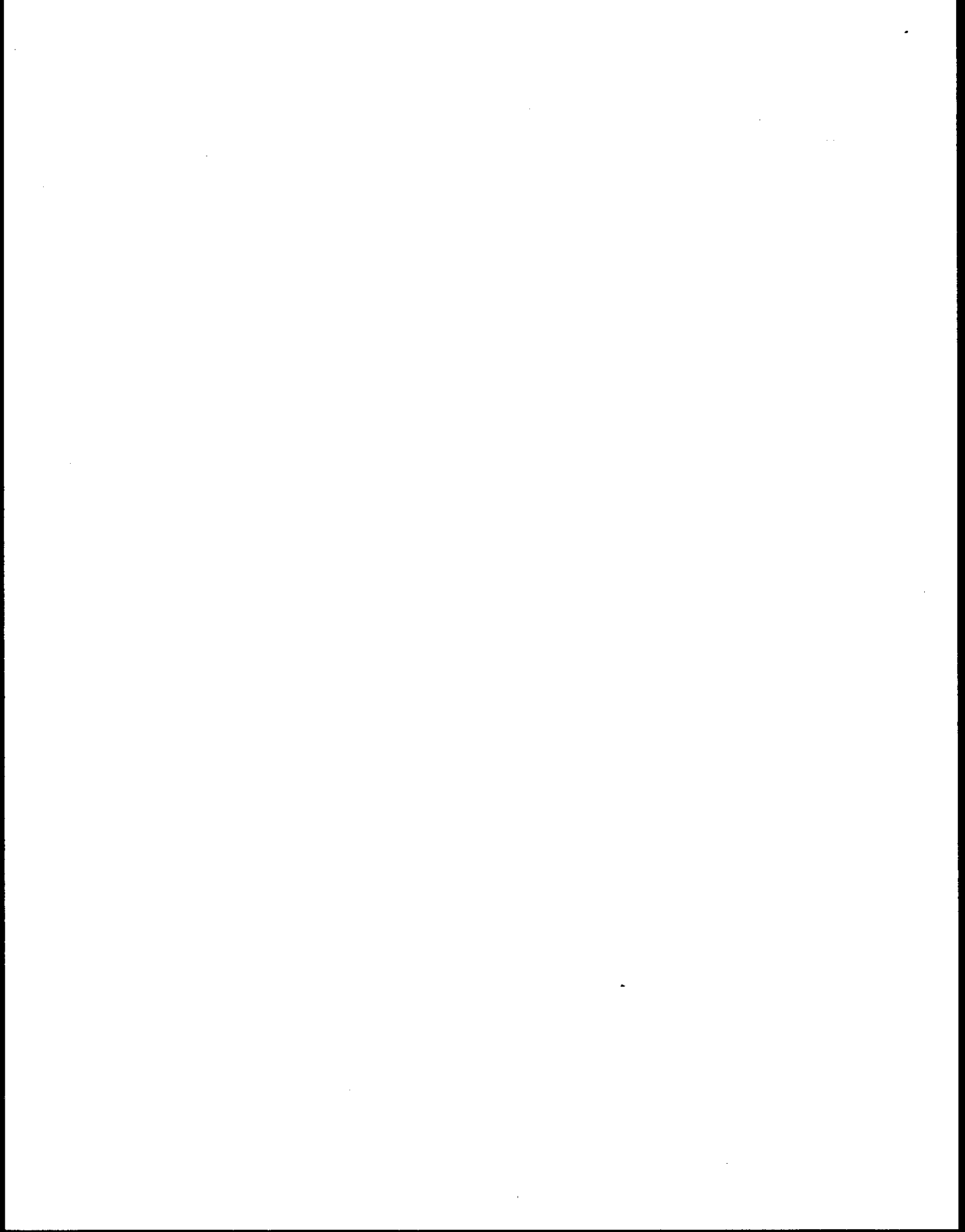
List Detail

Going Level Adjustments

List Detail

Proforma Adjustments

List Detail



Tariff Form No. 42-MJ

The formats for statements and supporting schedules required by Rule 42 for those utilities whose entire operations are not under the jurisdiction of the West Virginia Public Service Commission are as follows:

Rate Base

Statement
B

Rate of Return

STATEMENT A
SCHEDULE 1
DETAIL OF OPERATING REVENUES
YEAR ENDED _____, 20__

Total Company Per Books	(1)	Per Books	(2)	Accounting		(3)	Adj		(4)	Per Books		(5)	Going Level		(6)	Adj		(7)	Going Level		(8)	ProForma		(9)	Adj		(10)	ProForma		(11)
				Adjustments	No		Adjusted	Adjustments		No	Adjusted		Adjustments	No		Adjusted	Adjustments		No	Adjusted		Adjustments	No		Adjusted	Adjustments		No		
Sales of _____: (Water, gas, etc.)																														
<i>Detail</i>																														
<i>By</i>																														
<i>Account</i>																														
Total Sales of																														
Other Operating Revenue:																														
<i>Detail</i>																														
<i>By</i>																														
<i>Account</i>																														
Total Other Operating Revenue																														
Total Operating Revenue																														

STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____, 20__

Total Company Per Books	Allocated to West Virginia Jurisdictional Operations											
	Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level	ProForma Adjustments	Adj No	ProForma Adjustments	Adj No	ProForma
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(11)	
<i>Detail</i>												
<i>By</i>												
<i>Function and Account</i>												
<i>Total Function</i>												
Total Operation and Maintenance Expenses												

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED _____, 20__

Total Company Per Books	Allocated to West Virginia Jurisdictional Operations				Going Level		
	Per Books	Per Books	Per Books	Per Books			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level

Charges to Depreciation Amortization and
Depletion Accounts

Detail
By
Function

Charges to Clearing Accounts

Total

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 _____, 20__

STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____, 20__

Total Company Per Books	Allocated to West Virginia Jurisdictional Operations						Going Level	Adj No	Adj No	Going Level		
	Per Books	(2)	Accounting Adjustments	(3)	Adj No	(4)					Per Books Adjusted	(5)
(1)												

Federal Taxes:

Detail
By
Type

West Virginia Taxes:

Detail
By
Type

Taxes:

(List Other States if Applicable)

Local Taxes

Detail
By
Type

Total

ProForma Adjustments	_____
ProForma	=====

STATEMENT A
SCHEDULE 5
FEDERAL INCOME TAXES
YEAR ENDED _____, 20

	Allocated to West Virginia Jurisdictional Operations			
	Total Company 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 Income Taxes				
Net Operating Income before Federal Income Taxes				
Statutory Additions (Deductions)				
Interest				
Additional Depreciation				
<i>Detail by Type</i>				
Adjustments				
<i>Detail by Type</i>				
Capitalized Taxes - Pensions				
Other (<i>Itemize</i>)				
Net Additions (<i>Deductions</i>)				
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 (<i>Detail by Type</i>)				
Provision for Federal Income Taxes				

STATEMENT A
SCHEDULE 6
OTHER INCOME
YEAR ENDED _____, 20__

Total Company Per Books (1)	Allocated to West Virginia Jurisdictional Operations						Going Level (8)
	Per Books (2)	Accounting Adjustments (3)	Adj No (4)	Per Books Adjusted (5)	Going Level Adjustments (6)	Adj No (7)	

*Detail
By
Account*

Total

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
YEAR ENDED _____, 20__

Total Company Per Books (1)	Allocated to West Virginia Jurisdictional Operations						Going Level (8)
	Per Books (2)	Accounting Adjustments (3)	Adj No (4)	Per Books Adjusted (5)	Going Level Adjustments (6)	Adj No (7)	

*Detail
By
Account*

Total

STATEMENT B
AVERAGE RATE BASE

	Reference	Total Company Per Books	Allocated to West Virginia Jurisdictional Operations				Going Level
			Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Utility Plant in Service	Schedule 1						
Utility Plant Held for Future Use	Schedule 2						
Unclassified Plant in Service	Schedule 3						
Construction Work in Progress - Completed and in Service	Schedule 4						
Total							
Accumulated Provision for Depreciation, Depletion and Amortization	Schedule 8						
Retirement Work in Progress	Schedule 9						
Contribution in Aid of Construction	Schedule 10						
Customer Advances	Schedule 11						
Total							
Net Investment in Utility Plant							
Working Capital Allowance <i>Detailed by Type</i>	Schedules 5, 6 & 7						
Accumulated Deferred Federal Income Taxes <i>Detailed</i>							
Accumulated Deferred Investment <i>Detailed</i>							
Total Average Rate Base							

STATEMENT B
SCHEDULE 1
PLANT IN SERVICE

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail By Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments List Detail by Account</i>							
<i>Per Books Adjusted</i>							

Tariff Form 42-MJ

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STATEMENT B
SCHEDULE 2

PLANT HELD FOR FUTURE USE

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail By Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments List Detail by Account</i>							
<i>Per Books Adjusted</i>							

STATEMENT B
SCHEDULE 3
UNCLASSIFIED PLANT IN SERVICE

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail</i>							
<i>By</i>							
<i>Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments List Detail by Account</i>							
<i>Per Books Adjusted</i>							

STATEMENT B
SCHEDULE 4

CONSTRUCTION WORK IN PROGRESS - COMPLETED AND IN SERVICE

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail</i>							
<i>By</i>							
<i>Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments</i>							
<i>List Detail by Account</i>							
<i>Per Books Adjusted</i>							

STATEMENT B
SCHEDULE 5
MATERIAL AND SUPPLIES

Average Monthly Balance	
Total	WV
Company	Jurisdictional
(1)	(2)

Detail
By
Account

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

STATEMENT B
SCHEDULE 6
PREPAYMENTS

Average Monthly Balance	
Total	WV
Company	Jurisdictional
(1)	(2)

Detail
By
Account

Total

Accounting Adjustments
List Detail by Account

Per Books Adjusted

It must be demonstrated that Prepayments are not offset by negative working cash

Tariff Form 42-MJ

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STATEMENT B
SCHEDULE 7

WORKING CASH ALLOWANCE

Provide detail of calculation

STATEMENT B
SCHEDULE 8

ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail</i>							
<i>By Function</i>							
Total							
Accounting Adjustments							
<i>List Detail by Account</i>							
Per Books Adjusted							
Going Level Adjustments							
<i>List Detail by Account</i>							
Going Level							

STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

	Total Company				WV		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Jurisdictional Average Monthly Balance (7)
<i>Detail</i>							
<i>By</i>							
<i>Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments</i>							
<i>List Detail by Account</i>							
<i>Per Books Adjusted</i>							

STATEMENT B
SCHEDULE 10
CONTRIBUTIONS IN AID OF CONSTRUCTION

	Total Company				WV Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail</i>							
<i>By</i>							
<i>Function and Account</i>							
<i>Total Function</i>							
<i>Total</i>							
<i>Accounting Adjustments</i>							
<i>List Detail by Account</i>							
<i>Per Books Adjusted</i>							

STATEMENT B
SCHEDULE 11
CUSTOMERS' ADVANCES FOR CONSTRUCTION

	Total Company				Jurisdictional		
	Balance Beginning of Year (1)	Additions (2)	Retirements (3)	Other Changes (4)	Balance End of Year (5)	Average Monthly Balance (6)	Average Monthly Balance (7)
<i>Detail By Function and Account</i>							
Total Function							
Total							
<i>Accounting Adjustments List Detail by Account</i>							
<i>Per Books Adjusted</i>							

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 _____ and _____

-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.

STATEMENT G
DETAIL OF ADJUSTMENTS

Adjustment Number	Increase (Decrease)
Accounting Adjustments <i>List Detail</i>	
Going Level Adjustments <i>List Detail</i>	
ProForma Adjustments <i>List Detail</i>	

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)

(Address)

_____, (Date)

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

The _____ (name of petitioning carrier) does respectfully petition the 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; if freight rates, the articles upon which they are to apply, and the points affected).

Your petitioner further represents that the desired rates 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.)

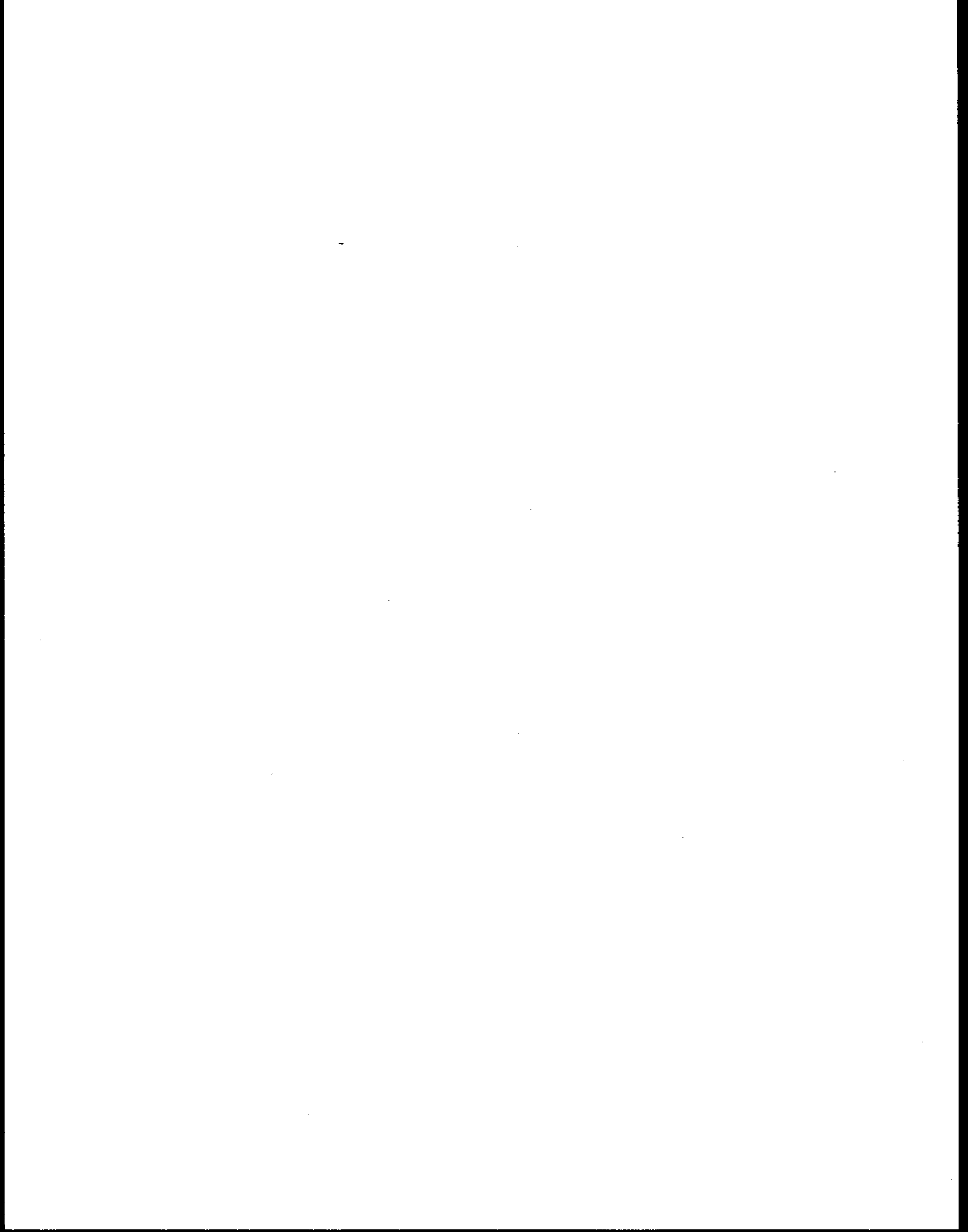
And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all motor vehicle competitive common carriers in the territory affected as follows:

(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 _____ (Name of officer)

(Title of officer)



M. C. Tariff Form No. 2
(M.C. Rule 30-E)

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) _____

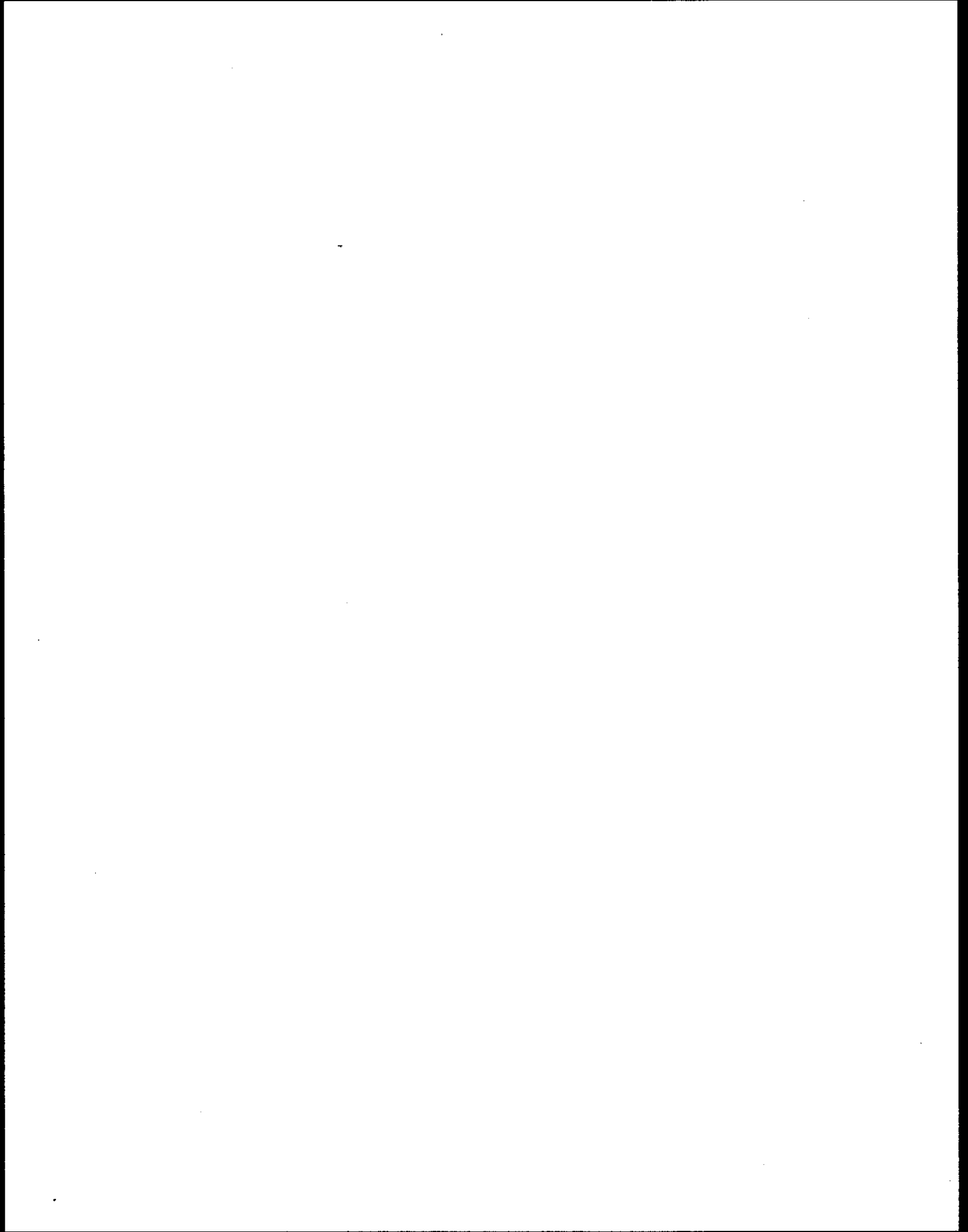
Number of commercial customers (for each certificate) _____

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.



M.C. Tariff Form No. 6
(M.C. Rules 19 and 23)

FORM OF CERTIFICATE OF POSTING, PUBLICATION,
AND SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE OF TARIFF

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

Pursuant to the requirements of either M.C. Rule 19 and 23 (as applicable), Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of carrier) a common carrier by motor vehicle furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date) issued its Tariff P.S.C.W.Va. M.C. No. _____, canceling Tariff P.S.C.W.Va. M.C. No. _____ to become effective _____, _____ (date), and that notice of the issuing of the same is being posted, published and mailed to all customers as required by either M.C. Rule 19 or 23 of said Rules as follows:

Check all that apply:

Posting and Publication:

_____ (i) On the ___ day of _____, _____, exhibiting M.C. Tariff Form [8 or 8-A] for public inspection at the offices and places of business of the Company in the territory affected thereby, at least thirty (30) days prior to the date such tariff or revision is to become effective.

_____ (ii) delivering to the [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, for publication therein once a week for two successive weeks, M.C. Tariff Norm No. [8 or 8-A] [carrier to indicate the applicable form]. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

_____ (iii) issued a press release to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of M.C. Tariff Form No. [8 or 8-A];

Mailing to customers:

_____ (i) inclusion of M.C. Tariff Form No. [8 or 8-A] as a bill insert;

_____ (ii) separately mailing M.C. Tariff Form No. [8 or 8-A]; or

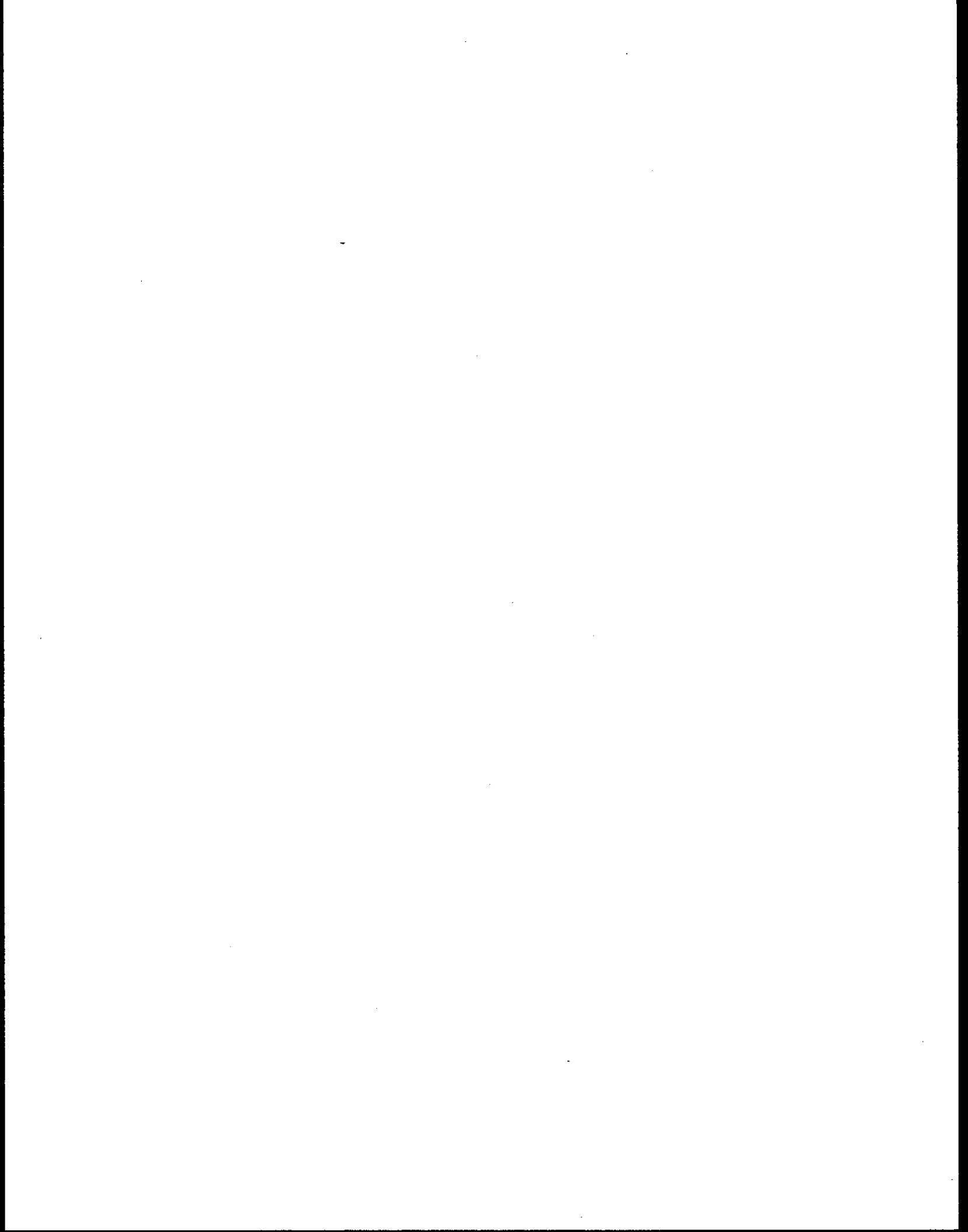
_____ (iii) only for carriers that bill by postcard instead of in an envelope, and who elect not to separately mail M.C. Tariff Form No. [8 or 8-A], inclusion of a statement on a postcard billing as follows: "This motor carrier is seeking a rate increase. Details available in newspaper publications or at the motor carrier office after [carrier to insert date application filed with Commission] by calling [carrier to insert office telephone number]".

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

(Name of carrier)

(Name of officer)

(Title of officer)



M.C. Tariff Form No. 6-A
(M.C. Tariff Rule 19-A)

FORM OF CERTIFICATE OF SEPARATE MAILING OF NOTICE
TO CUSTOMERS OF CHANGE IN TARIFF

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

Pursuant to the requirements of M.C. Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (title of officer) of the _____ (name of carrier), a common carrier utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), filed an application to change its tariff pursuant to M.C. Tariff Rule 19-A and that notice to the public of the application has been mailed to all customers as required by M.C. Tariff Rule 19-A as follows:

Check all that apply:

_____ On the _____ day of _____, _____, the carrier separately mailed notices to all customers stating: "This common carrier is seeking a rate increase. Details available in newspaper publications or at the motor carrier office after [carrier to insert Staff report filing date] by calling [carrier to insert office telephone number]."

The foregoing notice was mailed by:

_____ inclusion of the statement as a bill insert;

_____ separate mailing; and/or

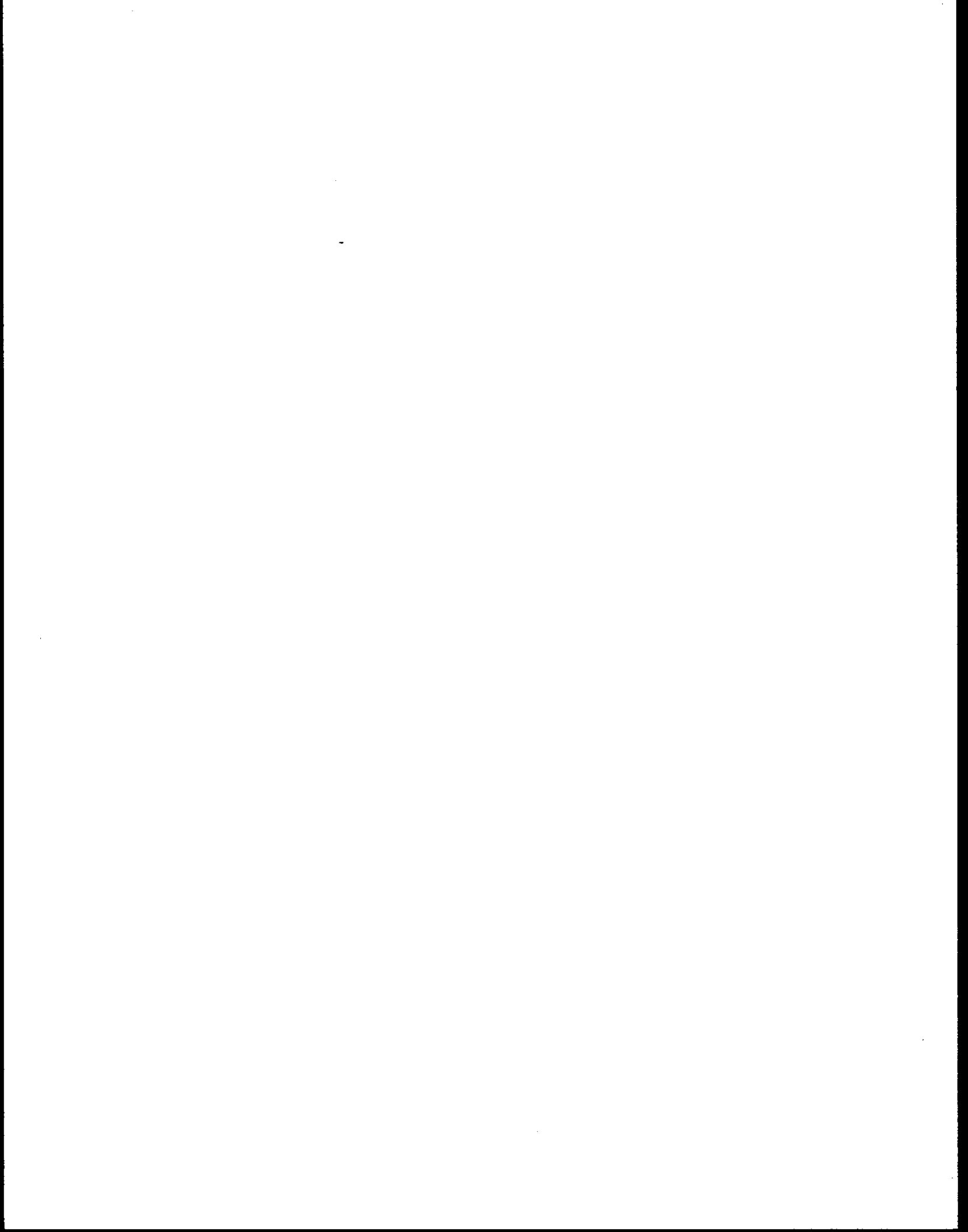
_____ only for carriers that bill by postcard instead of in an envelope, and who elect not to separately mail the foregoing statement, inclusion of the foregoing statement on a postcard billing.

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

(Name of carrier)

(Name of officer)

(Title of officer)



M.C. Tariff Form No. 6-B
(M.C. Tariff Rule 19-A)

FORM OF CERTIFICATE OF POSTING AND PUBLICATION OF CHANGE IN TARIFF

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

Pursuant to the requirements of M.C. Rule 19-A of the Rules for the Construction and Filing of Tariffs, I hereby certify that I am _____ (Title of officer) of the _____ (name of carrier), a common carrier furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), filed an application to change its tariff pursuant to M.C. Tariff Rule 19-A and that notice to the public of the Staff recommended rates with regard to this application, has been posted and published as required by M.C. Tariff Rule 19-A as follows:

Check all that apply:

Posting and Publication:

_____ (i) On the _____ day of _____, _____, exhibiting M.C. Tariff Form 10 for public inspection at the offices and places of business of the carrier in the territory affected thereby.

_____ (ii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the carrier delivered to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, for publication therein once a week for two successive weeks, M.C. Tariff Form No. 10. A certificate(s) of publication will be furnished to the Commission upon the completion of the same.

_____ (iii) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the carrier issued a press release to [carrier to insert name of newspaper(s)] a newspaper or newspapers published and of general circulation in each of the counties in which the carrier provides service, containing the substance of M.C. Tariff Form No. 10.

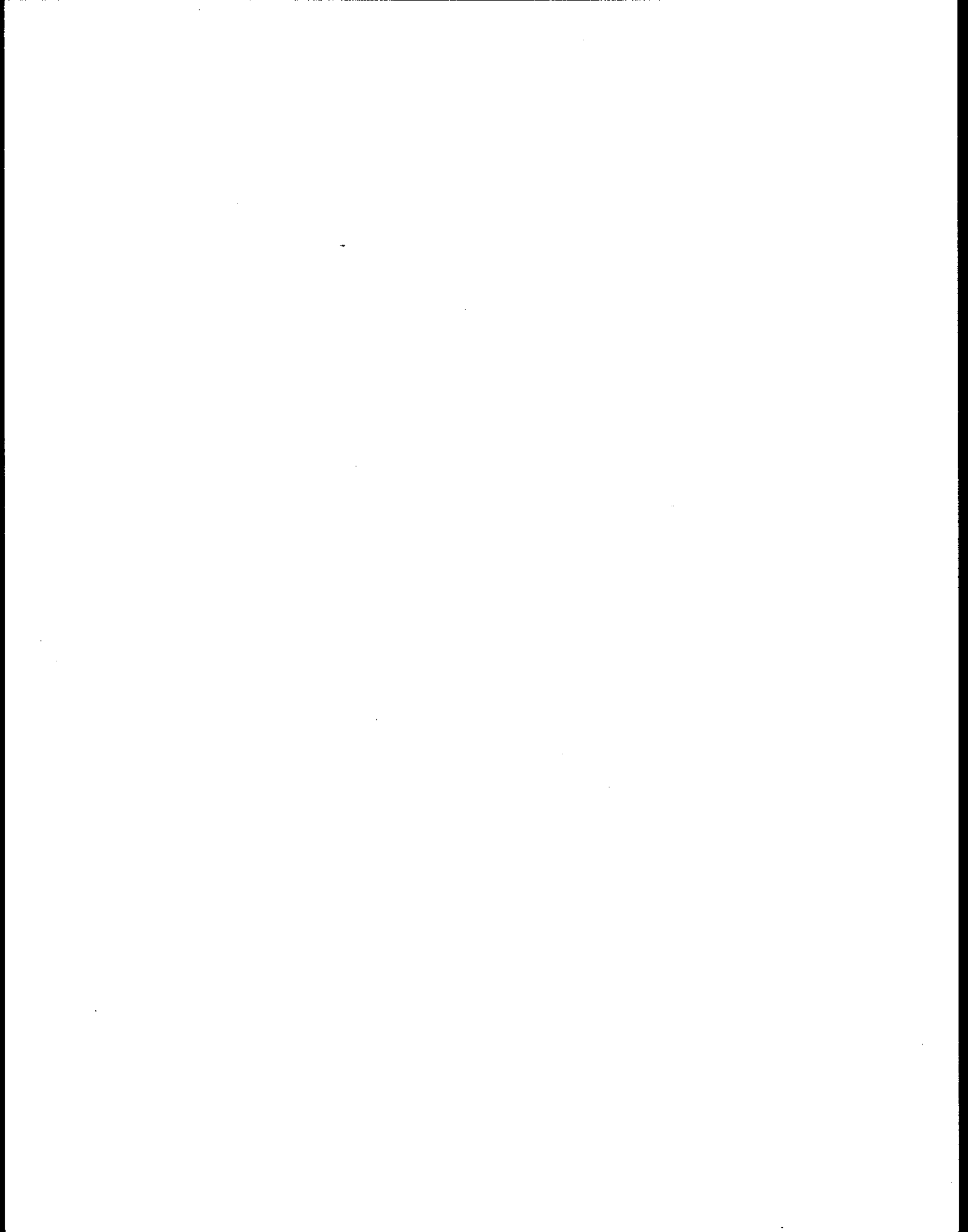
_____ (iv) not more than twenty (20) customers will be so affected by the proposed change, and the carrier mailed printed notice in the form of M.C. Tariff Form No. 10 to each of its customers affected-either as a bill insert or as a separate mailing.

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

(Name of carrier)

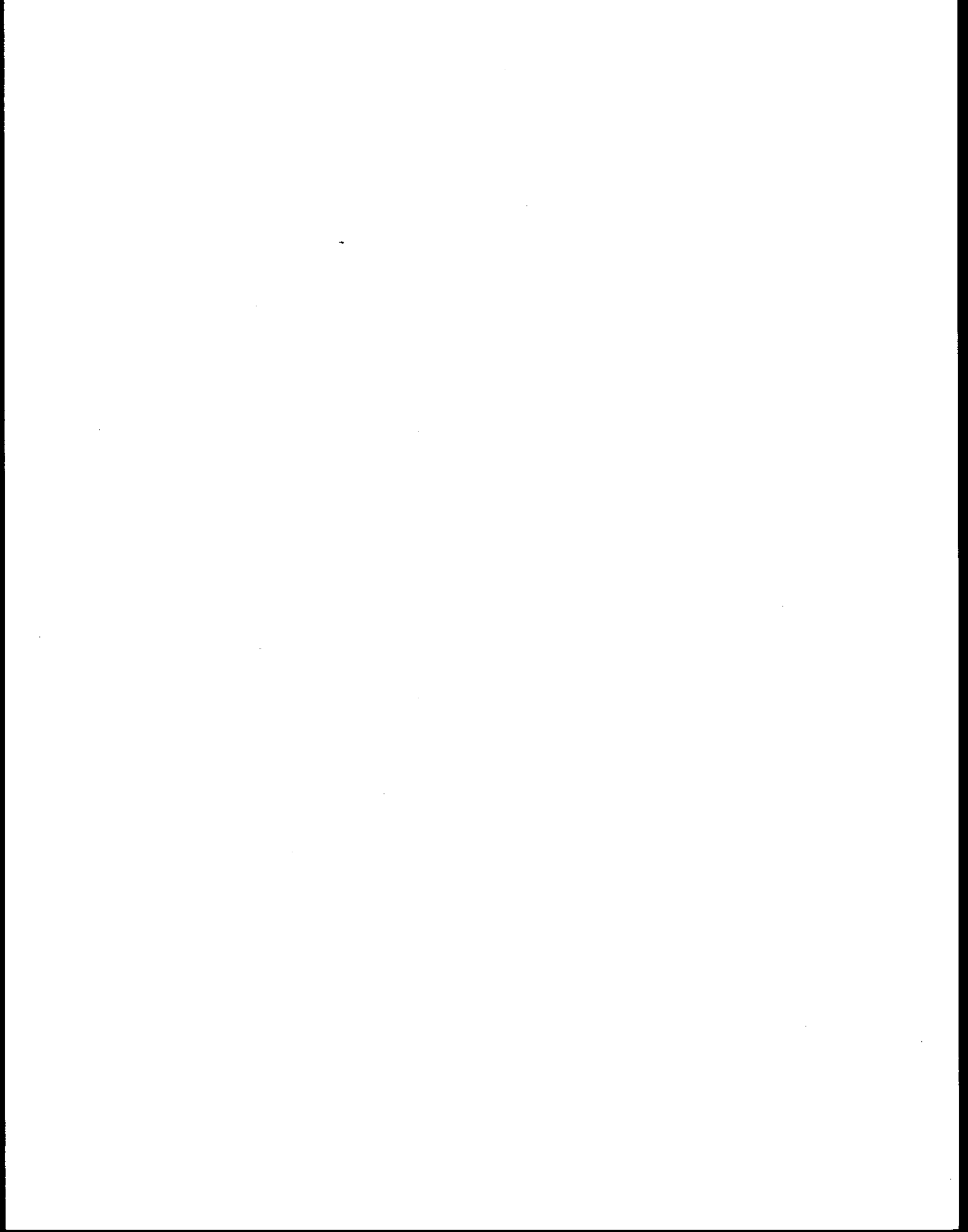
(Name of officer)

(Title of officer)



M.C. Tariff Form No. 7

Reserved.



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

PUBLIC NOTICE OF CHANGE IN RATES WITH PROPOSED EFFECTIVE DATES

NOTICE is hereby given that _____, a motor carrier and public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA a tariff containing increased rates and charges for furnishing [Carrier should indicate whether service is household goods, limousine, solid waste, or taxicab, etc.] _____ service to customers 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 carrier's present authorized rates and its proposed rates are as follows: [Carrier should list present authorized rates and proposed rates and include all items in current tariff that would be modified if proposed rates take effect.]

PRESENT AUTHORIZED RATES

PROPOSED RATES

Individual customers may receive increases or decreases that are greater or less than stated here. The requested rates and charges are only a proposal and are subject to approval, denial, or modification (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.)

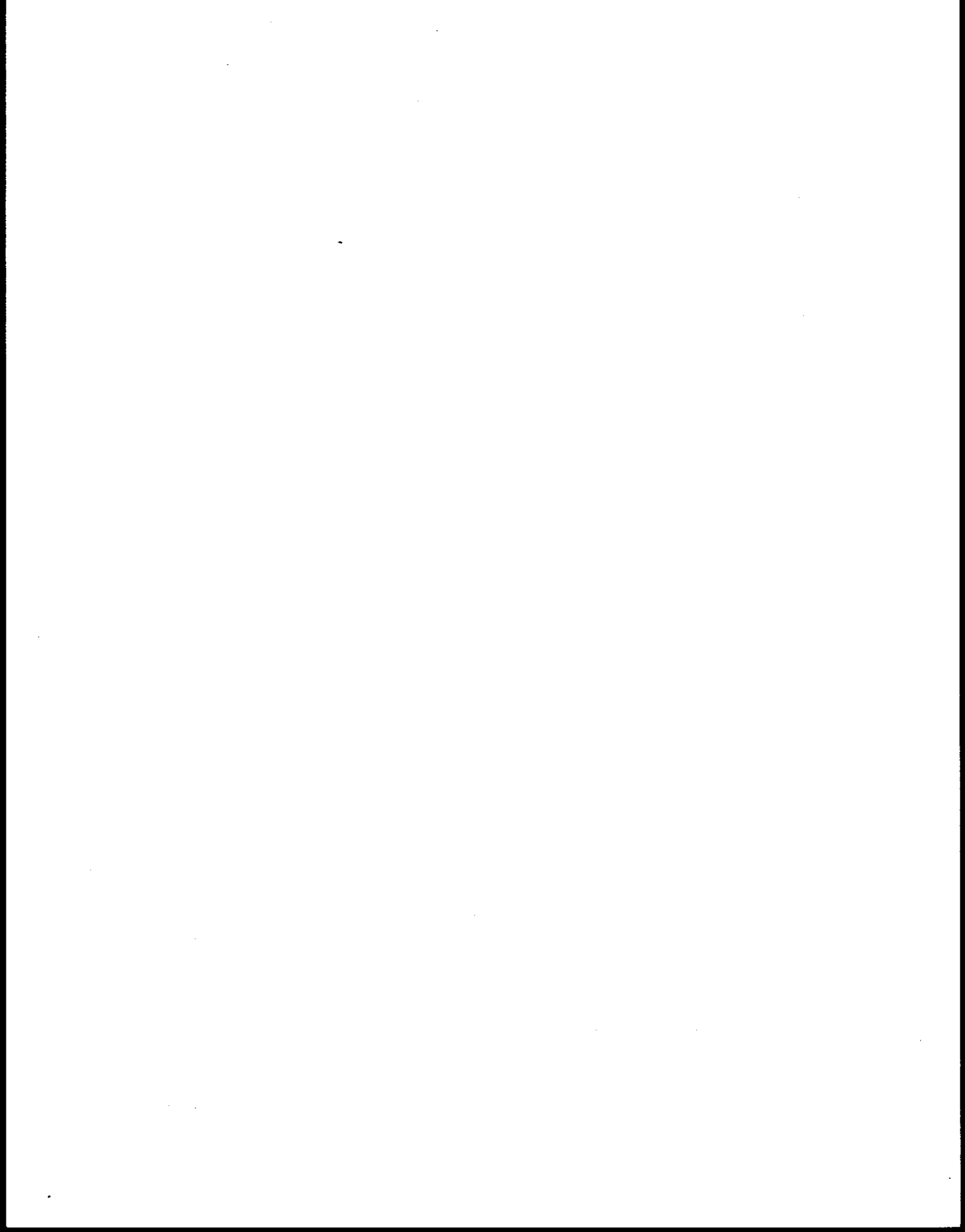
Anyone desiring to protest this proposed change in rates should file a written protest prior to [Carrier should write in the proposed effective date], unless that date is modified by Commission order. Failure to file a timely protest may affect your rights to protest any rate increases and to participate in future proceedings in this case. All protests should briefly state the reason for the protest or intervention. All protests 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 the carrier's present authorized tariff and of its proposed tariff, as well as a representative of the carrier to provide any information requested concerning the proposed changes, is available to all customers, prospective customers, or their agents at any of the following offices of the carrier:

(List with each publication only those offices applicable)

A copy of the carrier's present authorized tariff and of its proposed 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 after date of publication.]



M.C. Tariff Form No. 9
(M.C. Tariff Rule No. 19, 19-A, and 23)

NOTICE OF PUBLIC HEARING

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in a hearing room at 201 Brooks Street, Charleston on _____ (date), at _____ (time) concerning the increased rates and charges filed by _____ (name of carrier), a common carrier, for furnishing _____ (type of service) to _____ (number of customers) customers at _____ (name localities) 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: 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 carrier's present authorized rates and its proposed rates are as follows: [Carrier should list present authorized rates and proposed rates and include all items in current tariff that would be modified if proposed rates take effect.]

PRESENT AUTHORIZED RATES

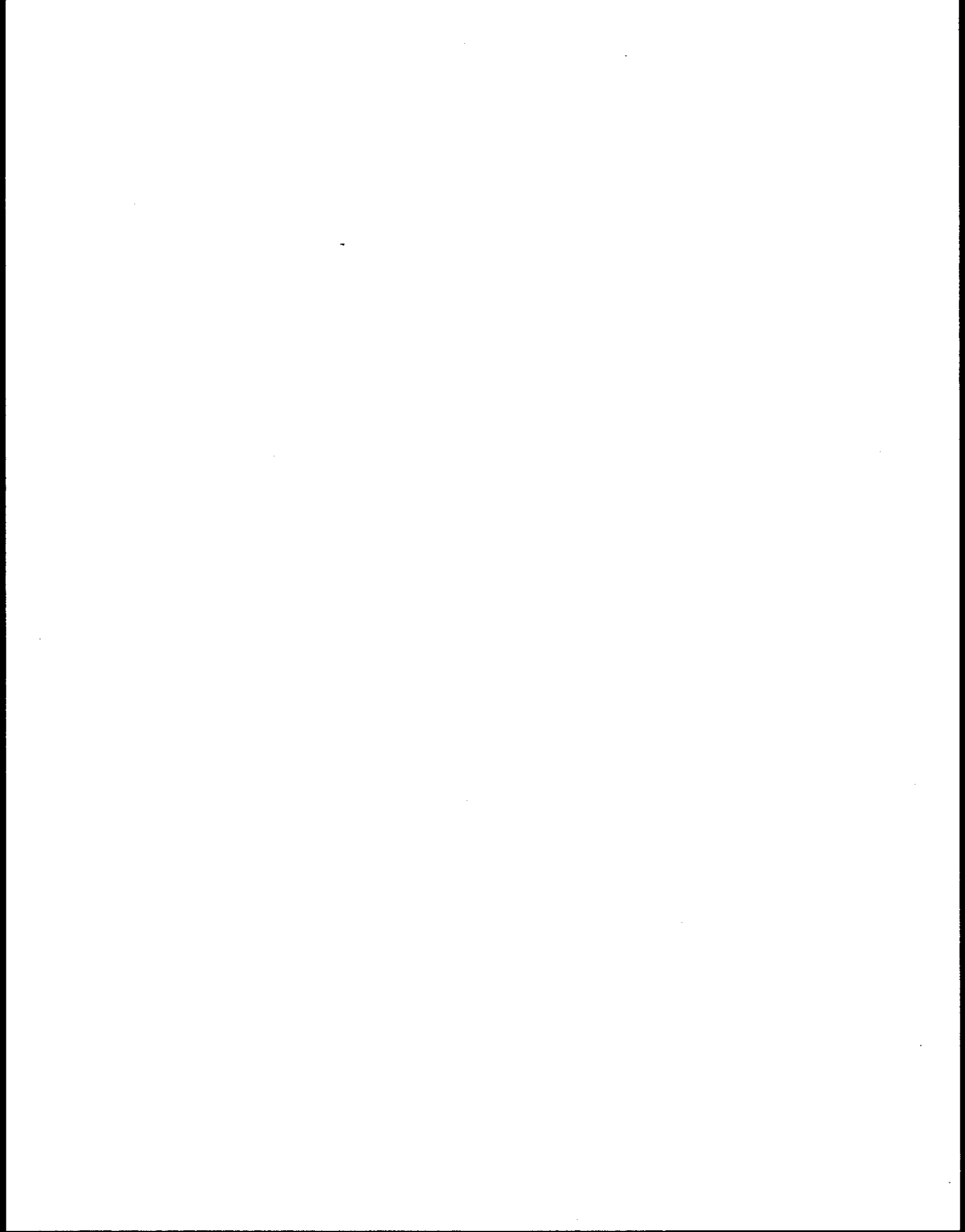
PROPOSED RATES

Individual customers may receive increases or decreases that are greater or less than stated here. The requested rates and charges are only a proposal and are subject to approval, denial, or modification (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.

A complete copy of the carrier's present authorized tariff and of its proposed tariff, as well as a representative of the carrier to provide any information requested concerning the proposed changes, is available to all customers, prospective customers, or their agents at any of the following offices of the carrier:

(List with each publication only those offices applicable)

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



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

NOTICE OF APPLICATION TO CHANGE RATES

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:

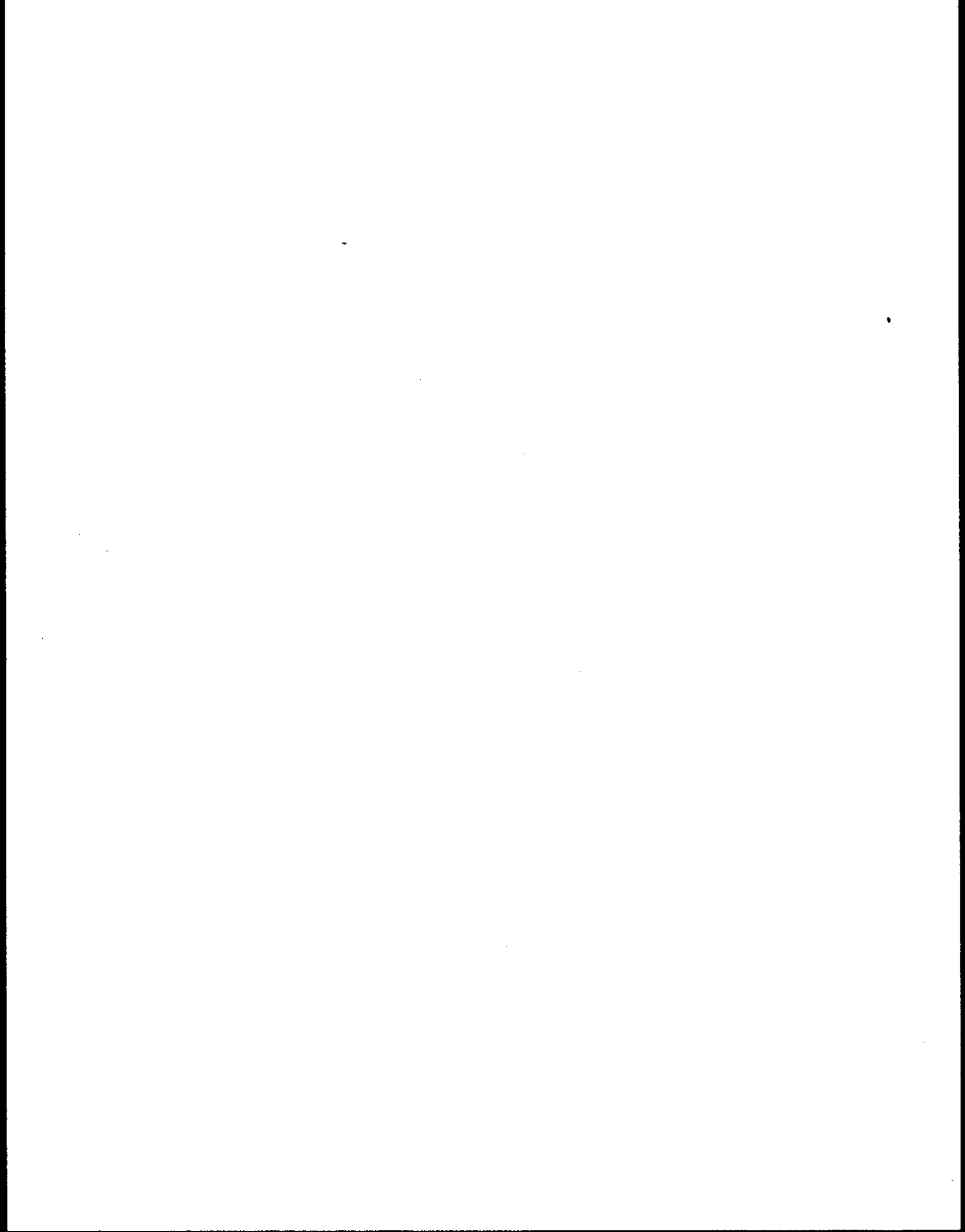
PRESENT RATES

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
STATE OF WEST VIRGINIA
THE PUBLIC SERVICE COMMISSION

1. THE CERTIFICATE HOLDER IS:

Certificate Number(s) _____

Name of carrier _____

Address _____

Telephone Number _____

2. THE PERSON RESPONSIBLE FOR THE BOOKS AND RECORDS IS:

Name _____

Title _____

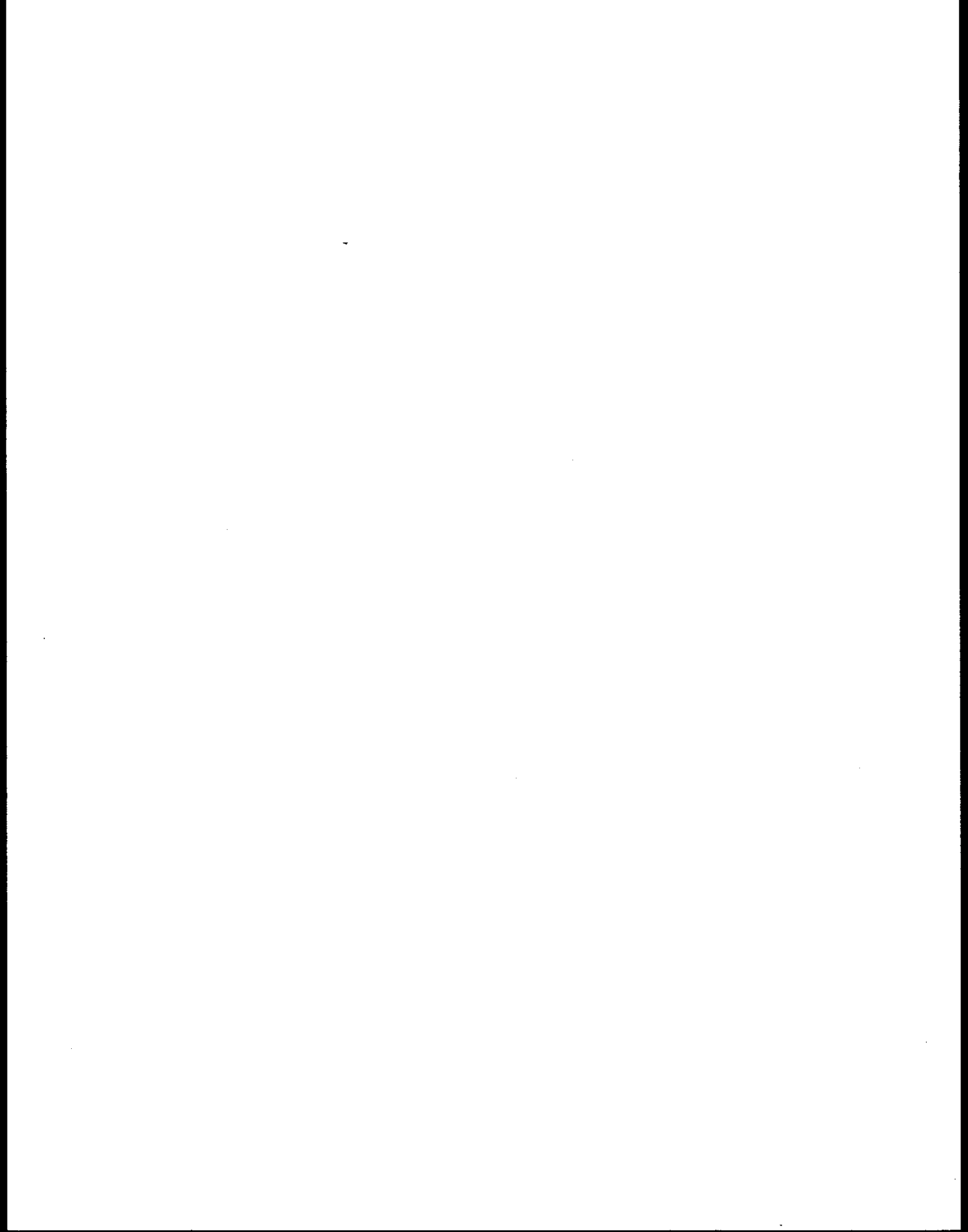
Address _____

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. 42
(M.C. Tariff Rule 19)

FORMAL APPLICATION TO CHANGE RATES - MOTOR CARRIER
PUBLIC SERVICE COMMISSION OF WEST VIRGINIA
CHARLESTON

M. C. CASE NO. _____

Application of _____ (name of carrier) Telephone No. _____

_____ (Address of carrier)

for authority to change rates and charges.

Comes now _____ (name of carrier) 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 _____ (name of carrier) 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 _____ (name of carrier) 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.

Dated _____, West Virginia, this _____ day of _____, 20__.

_____ (Name of carrier)

_____ (Name of officer)

_____ (Title of officer)

Name of Applicant _____

STATEMENT OF INCOME AND EXPENSE
 FOR YEAR ENDED _____, 20__

Line No.		Per Books (a)	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 Owners 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			

Note: Basis and computation of adjustments must be fully explained.

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Statement B

EQUIPMENT AND RELATED RESERVES

Description	Date Purchased	Cost	Reserve for Depreciation A/	Charge for Period Covered	Proposed Annual Charge

Totals - Show on Line 15 - Statement A

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Statement C

Note A/: Show the accumulated depreciation to the end of the period covered by Statement A.

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 _____
 Net Income - Line 28, Statement A, 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	Adjustments	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 Rate	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.

Note 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.)

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BALANCE SHEET

As at _____, 20__

ASSETS

Total Assets _____

LIABILITIES

Total Liabilities and Capital _____

=====

COMPUTATION OF WAGE INCREASES

Number & 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

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.

=====

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)

