



WEST VIRGINIA SECRETARY OF STATE

MAC WARNER

ADMINISTRATIVE LAW DIVISION

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Office of West Virginia
Secretary Of State

**NOTICE OF FINAL FILING AND ADOPTION OF A LEGISLATIVE EXEMPT, INTERPRETIVE OR PROCEDURAL
RULE**

AGENCY: Public Service Commission

TITLE-SERIES: 150-02

RULE TYPE: Legislative Exempt Amendment to Existing Rule: Yes Repeal of existing rule: No

RULE NAME: Rules for the Construction and Filing of Tariffs

CITE STATUTORY AUTHORITY: 24-1-1, 24-1-7, 24-2-1, 24-2-2, 24-2-4a, 24-2-4b, 24-2-5, 24-2-7, 24-2-8, 24-2-9, 24-3-2, 24-3-5, 24A-1-1, 24A-5-2a, and 24A-5-2a.

This rule is filed with the Secretary of State. This rule becomes effective on the following date:

January 13, 2022

BY CHOOSING 'YES', I ATTEST THAT THE PREVIOUS STATEMENT IS TRUE AND CORRECT.

Yes

Jane Neal -- By my signature, I certify that I am the person authorized to file legislative rules, in accordance with West Virginia Code §29A-3-11 and §39A-3-2.

150CSR02
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 W. Va. subject to the jurisdiction of the Public Service Commission of W. Va. pursuant to W. Va. §§ 24-2-1, 24-2-4b and 24A-2-3.

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

1.3. Filing Date. -- December 14, 2021

1.4. Effective Date. -- January 13, 2022

§150-2-2. Change in Series, Application of Rules, Definitions and General Applicability.

2.1. Change in Series -- This rulemaking reflects amendments and reenactment of W. Va. Code §§ 24-2-4b and 24A-5-2a pursuant to House Bill 4587 from the 2020 session of the West Virginia Legislature and House Bill 3129 from the 2021 session of the West Virginia Legislature.

2.2. 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.

2.3. Definitions.

2.3.1. "LRR" stands for locally rate regulated.

2.3.2. "LRR Muni" is a municipal water or sewer operation that serves at least 4,500 customers and has annual combined gross revenues of \$3 million or more from its separate or combined services.

2.3.3. "LRR Public Service District" is a public service district providing water or sewer service that serves at least 4,500 customers and has annual combined gross revenues of \$3 million or more from its separate or combined services.

2.3.4. "written protest" or "written comment" means a protest or comment in writing that is submitted (i) by mail or hand-delivery to the Commission, or (ii) electronically through the internet website of the Commission.

2.3.5. "Exempt Muni/Power System" is a municipal electric power system or utility serving customers.

2.3.6. "Non-LRR Muni" is a municipal water or sewer operation that serves less than 4,500 customers or has annual combined gross revenues of less than \$3 million from its separate or combined services.

2.3.7. "Non-LRR Public Service District" is a public service district providing water or sewer

services that serves less than 4,500 customers or has annual combined gross revenue of less than \$3 million or more from its separate or combined services.

2.4. Every corporation, firm, individual or municipality engaged in a public utility business as defined by W. Va. Code § 24-2-1 (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.

2.5. At the appropriate time, the Commission may require electronic filing of tariffs in addition to or instead of the requirements of Tariff Rule 2.4.

§150-2-3. Form and Size of Tariffs.

3.1. All tariffs must be printed from type not smaller than 6-point or typewritten or reproduced on paper of good quality.

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

3.3. 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. 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 Tariff Rule 5.1.

3.4.1. In addition to the filing requirements contained in this section, an LRR-Muni filing a tariff shall include the following information:

3.4.1.a. Certification of the number of customers;

3.4.1.b. Certification of total annual revenue based on the most recent twelve-month period available;

3.4.1.c. A statement showing the number of customers and gross revenues from water operations, sewer operations or combined operations if applicable, by month, for the most recent twelve-month (12) period available; and

3.4.1.d. A copy of the municipal rate ordinance adopting the rate changes.

3.4.1.e. A LRR-Muni shall file the required information on Tariff Form No. 15 along with a copy of the adopted ordinance.

3.4.2. In addition to the filing requirements contained in this section, a LRR-Public Service District filing a tariff shall include the following information:

3.4.2.a. Certification of the number of customers;

3.4.2.b. Certification of total annual revenue based on the most recent twelve-month period available;

3.4.2.c. A statement showing the number of customers and gross revenues from water operations, sewer operations or combined operations if applicable, by month, for the most recent twelve-month period available; and

3.4.2.d. If the utility is a LRR Public Service District, include a copy of the governing board resolution adopting the rate change, or an affidavit that the tariff was submitted to the County Commission pursuant to W. Va. Code §16-13A-9(2)(E), and the County Commission took no action.

3.4.2.e. A LRR-Public Service District shall file the required information on Tariff Form No. 15 along with a copy of the approved governing board resolution.

3.4.3. For those municipalities and public service districts operating both water and sewer systems, customer counts should be made as follows:

3.4.3.a. Total number of water customers, plus

3.4.3.b. Total number of sewer customers,

3.4.3.c. Total number of customers.

3.4.4. If the utility is an electric, telephone or natural gas cooperative, it shall include a copy of the cooperative board resolution passed by the Board of Directors adopting the rate change.

3.5. 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 pages shall include the name of the utility on the upper left corner of each page and the applicable sheet number on the upper right corner of each page.

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

3.7. 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.

3.8. A utility shall file a tariff setting out any change in a rate, fare, classification, charge or rule or regulation that will become effective as ordered by the Commission or pursuant to law. A tariff that takes effect by order of the Commission shall state on its face that it is "Issued by authority of an order of the Public Service Commission of W. Va. in Case No. _____, dated _____."

§150-2-4. Contents of Schedules.

4.1. Each rate schedule, in addition to a clear statement of all rates, 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. Each rate schedule must state the class of service available under the rates stated therein. (Example: Available for residential service; Available for commercial service; Available for sales for resale

service; etc., or, available for all purposes).

4.3. 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 R, indicative that the schedule states residential utility rates).

4.4. When tariffs are filed in loose leaf form as required by Tariff Rule 3.3., each page should bear the P.S.C. W. Va. number of the tariff of which it is a part as required by Tariff Rule 5.1, the date issued and effective, and, in the upper right corner of the page, a further designation, such as "Original Sheet No. __. In case of a change in any page after original submission, the further designation should be "First Revision of Original Sheet No. 1, canceling Original Sheet No. 1, or Second Revision of Original Sheet No. 1, cancelling First Revision of Original Sheet No. 1, etc." Tariffs may further be divided into sections, and so designated, if required by their size and contents.

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

§150-2-5. Designation of Tariffs.

5.1. 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 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. 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 Tariff Rule 4.4.

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

7.1. No tariff or tariff sheets, or any provision thereof, may be changed, canceled or withdrawn except upon full compliance with these rules and the W. Va. Code.

7.1.1. When a utility ceases operation or discontinues all service with permission of the Commission, in conformity with the requirements of Chapter 24 of the W. Va. 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. 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. Changes in any provision of an effective tariff shall be filed with the Commission and put into effect, provided the filing requirements of these rules have been met:

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

7.3.2. By issuing and filing on at least thirty (30) day 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 Tariff Rules 9.1 unless suspended by the Commission;

7.3.3. On the date of filing of a formal application by a Non-LRR Public Service District proposing a rate increase to result in an increase in gross revenues of less than twenty-five percent if the application meets the requirements provided in §150-2-13, Tariff Rules 13.1 et seq; or

7.3.4. On the effective date stated in a Non-LRR Muni ordinance if the ordinance results in an increase of less than twenty-five percent of the gross revenue of the Non-LRR Muni utility; or upon Order of the Commission granting a waiver of the suspension period under W. Va. Code § 24-2-4b(d)(2) or a waiver otherwise applicable under W. Va. Code § 24-2-4b(h). This Rule does not apply to an Exempt Muni/Power System.

7.3.5. Upon the effective date, consistent with statutory provisions, of rates proposed by a LRR Public Service District.

7.3.6. Upon the effective date, consistent with statutory provisions, of an ordinance of a municipal governing body approving proposed rates for an Exempt Muni/Power System or a LRR Muni.

7.3.7. Upon the effective date, consistent with statutory provisions, of an ordinance of a municipal governing body proposed for a Non-LRR Muni unless suspended by the Commission.

7.4. When a tariff is filed in loose leaf form as required by Tariff Rule 3.3, 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 Tariff rules 8.1 through 10.2 inclusive. Such revisions must be identified as required by Tariff Rule 4.4.

7.5. 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.

§150-2-8. Change of Rates on Application Without Proposed Effective Date. This Rule Does Not Apply to Exempt Muni/Power System, Municipal or Cooperative Utilities, LRR Public Service Districts, and Public Service Districts utilizing the Process under Tariff Rule 13.1 et seq.

8.1. 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 Tariff Rule 19.1, 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 Tariff Rule 20.1 (Historical Rule 42). This rule does not apply to municipal or cooperative utilities, Exempt Muni/Power Systems, LRR Public Service Districts and Public Service Districts utilizing the process under Tariff Rule 13.1. et seq.

8.1.1. 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 of general circulation in each of the counties where service is provided; (iii) issuing a press release to a newspaper 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.

8.1.1.a. 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]."

8.1.1.b. 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 Tariff Rule 8.1.1. 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.

8.1.2. 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 Tariff Rule 8.1.1. have been met.

8.1.3. 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 of general circulation in each of the counties in which service is provided.

8.1.4. Unless otherwise ordered by the Commission, 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.

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

8.2. (Historical Rule 19-A). Optional Rate Procedure for Small Utilities.

8.2.1. For the purpose of this section, a small utility shall be a utility with gross revenues less than \$3,000,000 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.

8.2.2. No application shall be processed for a utility that has not filed its most recent Annual Report as required by applicable Commission Rules. Annual Reports that have been found to be unacceptable shall not be considered as properly filed.

8.2.3. Any qualified small utility desiring to proceed under this section shall file with the Commission its application and supporting financial data in the form of Tariff Form No. 11, together with Tariff Form No. 2 as required by Tariff Rule 19.1.

8.2.4. Any request for increased rates in conjunction with major construction and financing shall not be permitted under Tariff Rule 8.2. (Historical 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.

8.2.5. 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.

8.2.6. After receipt of Staff's report, the Commission will issue an order requiring notice of Staff's proposed rates and attaching a completed Tariff Form No. 10. for the utility's use when it provides notice to customers as required in Rule 8.2.7.

8.2.7. 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) publishing Tariff Form No. 10 by Class I legal advertisement in a qualified newspaper of general circulation in each of the counties where service is provided and mailing Tariff Form No. 10 to each of its resale customers; or (ii) mailing, as a bill insert or separate mailing, Tariff Form No. 10 to each of its customers. The utility shall file a certificate of publication and mailing in the form of Tariff Form No. 6-B with the Commission to the effect that the requirements of Tariff Rule 8.2.7. have been met.

8.2.8. The Commission may, in its discretion, upon the receipt of written protest and upon written request for hearing filed by a customer or customers 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. If no hearing is deemed necessary, the Commission may determine appropriate rates based on the Staff recommendation, information supplied by the utility and information supplied in written objections and protests.

8.2.9. 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.

8.2.10. Nothing in this procedure shall prohibit an applicant from seeking additional rate relief through application as prescribed in Tariff Rules 8.1 or upon notice as prescribed in Tariff Rules 9.1 through 11.3.

8.2.11. Nothing in this procedure shall prohibit a customer of the applicant from pursuing any remedy normally available under the law within the jurisdiction of the Commission.

8.2.12. The intent of Tariff Rule 8.2. et seq. (Historical 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, billing data, and quarterly reports should be readily available in proper order for verification of the applicant's books.

§150-2-9. Change of Rates by a Public Utility on Notice with Proposed Effective Date Except for Public Service Districts utilizing the Process under Tariff Rule 13.1 et seq., Exempt Muni/Power Systems, Municipal Natural Gas Utilities, Municipal or Cooperative Utilities and LRR Public Service Districts.

9.1. 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 Tariff Rules 8.1., 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 Tariff Rule 20.1. (Historical Rule 42), and Tariff Form No. 2 as required by Tariff Rule 19.1.

9.2. Unless otherwise ordered by the Commission, the effective date of a tariff shall be a date no sooner than thirty days after a utility files a tariff with the Commission.

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

Effective Date.

10.1. Tariff Rule 10.1 et seq. does not apply to public service districts electing to modify rates under Tariff Rule 13.1 et seq., Exempt Muni/Power Systems, municipal or cooperative utilities, and LRR Public Service Districts.

10.1.1. Notice to the public of a change of rates and charges or rules and regulations as of a proposed effective date, as provided in Tariff Rule 9.1, shall be given by the utility in the manner set forth in this rule.

10.1.1.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 Tariff Rule 16.1 et seq.

10.1.1.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 of general circulation in each of the counties where service is provided; (iii) issuing a press release to a qualified newspaper 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.

10.1.1.c. 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]."

10.1.1.d. When not more than twenty (20) customers will be affected by a tariff filing pursuant to Tariff 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.

10.1.1.e. 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 Tariff Rule 10.1. have been met.

10.1.1.f. 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) of general circulation in each of the counties in which service is provided.

10.1.1.g. Unless otherwise ordered by the Commission, 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. 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. Filing Tariffs on Less than Statutory Notice.

11.1. Unless otherwise provided in these rules, when a tariff or revision is issued with a proposed effective date that does not provide the Commission with thirty (30) day statutory notice, the tariff or revision is void, and the utility must give the Commission full statutory notice for any reissue of the tariff or revision. A tariff or revision that is received by the Executive Secretary too late to give the Commission the full thirty (30) day notice required by law will be returned to sender. Tariff Rule 11.1 through 11.3 do not apply to a public service district that elects to modify rates under Tariff Rule 13.1 et seq., Exempt Muni/Power Systems, municipal and cooperative utilities and LRR Public Service Districts.

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

11.3. 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 W. Va. in Case No. _____, dated _____, _____", shall appear thereon.

§150-2-12. LRR Public Service District Change of Rates.

12.1. Within five (5) days after the adoption of a governing board resolution changing a utility rate or charge, an LRR Public Service District shall file with the Executive Secretary of the Public Service Commission:

12.1.1. The new rates or charges;

12.1.2. The applicable resolution;

12.1.3. If the LRR Public Service District provides service to a wholesale customer(s), it shall provide the justification for such governing board resolution, including an allocation of cost to provide service to the wholesale customer(s) and revenues to be generated by the new rates or charges;

12.1.4. Verification in the form of Tariff Form No. 6-A that the utility mailed a completed Tariff Form No. 14 to each of its wholesale customer(s) advising of the rate adopted by the governing board resolution and of the customer's right to file a complaint with the Public Service Commission pursuant to W. Va. Code § 24-2-1(a)(6);

12.1.5. An affidavit of publication or photocopy of the utility's legal publication made pursuant to W. Va. Code §§ 16-13A-9(2)(B) and (C), 16-13-16 and any other applicable W. Va. Code provision published prior to adoption of the proposed rates; ; and

12.1.6. The information requested in section 3.4. to be included in Tariff Form No. 15.

§150-2-13. Non-LRR Public Service District Change of Rates of Less than Twenty-Five Percent of Gross Revenue on Notice or on Application and Electing Immediate Rate Implementation Subject to Refund as Authorized by W. Va. Code §24-2-4a.

13.1. A public service district, other than a LRR Public Service District, desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, or rules and regulations so that a proposed rate increase is less than twenty-five percent of the gross revenue of the public service district, may file 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.). The public service district must file with its tariff sheets the information prescribed by Tariff Rule 20.1. (Historical Rule 42) and a completed Tariff Form No. 2 as required by Tariff Rule 19.1.

13.2. The public service district may place the proposed rates into effect upon the date of filing with the Commission provided that the public service district files with its rate application a certified statement in the form of Tariff Form No. 5 that: (i) the public service district published notice as a Class I legal advertisement stating the percentage increase in rates at least fourteen days prior to the date of filing, in a newspaper of general circulation in each county where it provides service; (ii) the rates proposed in the rate application constitute a rate increase over current rates that will result in a less than twenty-five percent increase in gross revenue as reflected in the Tariff Rule 20.1. (Historical Rule 42) Statement A, Schedule 1 as Total Sales; and (iii) the application is accompanied by the information prescribed by Tariff Rule 20.1. (Historical Rule 42). The public service district certified statement must be accompanied by a copy of the advertisement. The newspaper affidavit of publication may be filed at a later date.

13.3. The rates placed into effect under this section will be subject to refund based on further Commission investigation and review. If the Commission approves lower rates, the utility will be required to make customer refunds.

13.4. The Commission will not accept a public service district rate filing under §150-2-13, Tariff Rule 13.1 et seq. that is missing a complete certified statement described in Tariff Rule 13.2.

13.5. Opportunity for Public Service District to Request a Waiver.

13.5.1. A Non-LRR Public Service District filing new tariff sheets that propose a rate increase of twenty-five percent or more in gross revenues may apply for, and the Commission may grant, a waiver of the statutory suspension period and allow rates to go into effect on the date of filing subject to the requirements of Tariff Rule 13.5.2.

13.5.2. The Commission will not grant a waiver described in Tariff Rule 13.5.1. unless the public service district files the waiver request together with its Tariff Rule 20.1. (Historical Rule 42) information at least forty-five days in advance of its rate filing and includes with its request a certified statement: (i) of good cause for the waiver shown by a statement of insufficient cash flow to meet normal, ongoing cash requirements, including debt service and the need to produce a cash surplus that will provide the greater of required coverage, required renewal and replacement funds or a reasonable level of ongoing capital expenditures; (ii) that the public service district is filing with its waiver request the information prescribed by Tariff Rule 20.1. (Historical Rule 42); and (iii) of the date that the public service district will file its new tariff sheets with the Commission.

13.5.3. The Commission will deny a public service district waiver request filed under Tariff Rule 13.5.1. that is missing a certified statement as described in Tariff Rule 13.5.2.

13.5.4. Commission Staff will file its recommendation in response to the public service district waiver request within ten days after the waiver request is filed and the public service district shall have five days within which to respond to the Staff recommendation.

13.5.5. If the Commission denies the requested waiver, the public service district rate filing will be processed under either Tariff Rule 8.1 et seq. or Tariff Rules 9.1 and 10.1 et seq., whichever is applicable.

13.6. Within ten (10) days of filing its application the public service district shall give notice to its customers by: (i) posting a copy of its Tariff Form No. 8-A1 at the offices and places of business of the applicant in the territory affected; (ii) publishing the first of two publications of Tariff Form No. 8-A1 by Class II legal advertisement in a qualified newspaper of general circulation in each of the counties where service is provided; (iii) issuing a press release to a newspaper of general circulation in each county where service is provided and where its resale customers provide service, that contains the substance of Tariff Form No. 8-A1; and (iv) separately mailing Tariff Form No. 8-A1 to each of its resale customers, via

certified mail, return receipt requested.

13.7. 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-A1 as a bill insert; (b) separately mailing Tariff Form No. 8-A1; 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-A1, inclusion of a statement on a postcard billing as follows: "This public service district filed for a rate increase and placed increased rates into effect on [insert date] subject to refund. Details available in newspaper publications or at the utility office by calling [insert utility office telephone number]."

13.8. When not more than twenty customers will be affected by a rate application proposed pursuant to Tariff Rule 13.1 et seq., notice requirements set forth in Tariff Rules 13.6. and 13.7. shall not apply, and it shall be sufficient if printed notice in the form of Tariff Form No. 8-A1 is mailed by the utility to each of its affected customers either as a bill insert or as a separate mailing.

13.9. The public service district will file with the Commission a certificate of posting, publication, and separate mailing in the form of Tariff Form No. 7 to the effect that the posting, publication, and separate mailing notice requirements of Tariff Rule 13.6 through 13.8 have been met.

13.10. If the application is set for hearing, the applicant shall give notice of the hearing in the form of Tariff Form No. 9a, or, in an alternative form attached to a Commission order, by making publication once a week for two successive weeks, the first publication to be made not more than thirty days nor less than fifteen days prior to the date of the hearing, unless otherwise ordered by the Commission, in a newspaper of general circulation in each of the counties in which service is provided. Unless otherwise ordered, certificates of publication of Tariff Form No. 9a regarding notice of a hearing may be filed on the day of hearing.

§150-2-14. Accelerated Rate Procedure for Gas, Water, Sewer, Electric Utilities, and Transfer Stations.

14.1. (Historical 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, or 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). The following procedure is also available to a transfer station for increased tipping fees at a landfill.

14.1.1. Tariff Rule 14.1 et seq. does not apply to Exempt Muni/Power Systems, municipal and cooperative utilities and LRR Public Service Districts.

14.1.2. If any natural gas, water, electric or sewer utility or transfer station incurs increased qualified costs because of a rate change subject to the rate making jurisdiction of this commission, a federal regulatory commission, a municipality, or a county commission, such utility or transfer station 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.

14.1.3. (Reserved)

14.1.4. As soon as possible after the filing of amended tariff sheets by the utility or transfer station pursuant to Tariff Rule 14.1.2., 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 or transfer station publish the notice attached to the Commission's Order in the form of Tariff Form No. 8-B1, as a Class I legal advertisement, in a qualified newspaper 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.

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

14.1.6. 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.

14.1.7. Any utility or transfer station 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 or transfer station's customers.

14.2. (Historical 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.

14.2.1. Application

14.2.1.a. Any change under this rule in the rates charged by a gas utility shall apply for a twelve-month period from November 1 through October 31. Each gas utility that requests an adjustment in its rates to reflect purchased gas costs shall submit 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.

14.2.1.b. A gas utility that submits application under Tariff Rule 14.2.1. 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.

14.2.1.c. 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 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.

14.2.2. Estimated Purchased Gas Costs --

14.2.2.a. The Commission shall determine for the annual period for which a rate change is

computed under this rule:

14.2.2.a.1. The estimated amount of purchased gas costs (Volume of purchased gas times average cost of purchased gas);

14.2.2.a.2. The estimated volume of purchased gas;

14.2.2.a.3. The estimated volume of sales;

14.2.2.a.4. The estimated total gas supply available (Total gas supply includes all purchased gas whether natural synthetic, liquefied natural, propane or other manufactured gas, net storage, net exchange or net borrowed gas, and gas produced by the utility).

14.2.2.b. Definitions.

14.2.2.b.1. "Unaccounted for gas" means the difference between total gas supply, net of measured company use and measured free gas, and total gas sales.

14.2.2.b.2. "Percentage of allowable unaccounted for gas" means for each utility or each rate making division of a utility the ratio of unaccounted for gas to total gas supply not in excess of the lesser of:

14.2.2.b.2.A. Actual percentage of unaccounted for gas for the twelve (12) month period ending June 30; or

14.2.2.b.2.B. 8% for utilities or rate making divisions of utilities with more than 2,000,000 Mcf annual sales, and 10% for all other utilities:

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

14.2.2.c.1. 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;

14.2.2.c.2. 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;

14.2.2.c.3. Subtract the allowable percentage of unaccounted for gas from the estimated percentage of unaccounted for gas obtained in Tariff Rule 14.2.2.c.2. 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);

14.2.2.c.4. Multiply the percentage of excess unaccounted for gas obtained in Tariff Rule 14.2.2.c.3. by the amount of purchased gas costs in Tariff Rule 14.2.2.a.1. to obtain the amount of excess unaccounted for gas costs by which such purchased gas costs must be reduced.

14.2.2.c.5. The difference between purchased gas costs and the amount of excess unaccounted for gas costs equals the amount of allowable purchased gas costs.

14.2.3. Over or Under Recovery of Purchased Gas Costs. The amount of allowable purchased gas costs determined in Tariff Rule 14.2.2. 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:

14.2.3.a. 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:

14.2.3.a.1. Actual quantity and cost of purchased gas received from suppliers;

14.2.3.a.2. Actual quantity and cost of all gas transferred to storage;

14.2.3.a.3. Actual quantity and cost of all gas withdrawn from storage;

14.2.3.a.4. Actual net settlement cost of exchange gas;

14.2.3.a.5. Actual cost of gas shrinkage (product of shrinkage volume multiplied by average unit cost of purchased gas processed);

14.2.3.a.6. Total gas sold in Mcf.

14.2.3.a.7. Add or subtract the cost amounts stated in Tariff Rule 14.2.2.c. 1 through 5 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).

14.2.3.b. 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:

14.2.3.b.1. Subtract the actual cost of gas per billing unit, as determined under Tariff Rule 14.2.3.a. during the month from the estimated cost per Mcf embedded in the rates authorized to be charged during that month under this rule;

14.2.3.b.2. 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.

14.2.3.b.3. 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.

14.2.3.c. Net Over Or Under Recovery Of Purchased Gas Costs. The cumulative over or under recovery obtained in Tariff Rule 14.2.3.b.3 shall be reduced by an amount computed as follows:

14.2.3.c.1. 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;

14.2.3.c.2. 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;

14.2.3.c.3. 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.

14.2.3.c.4. 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.

14.2.3.c.5. Subtract the amount obtained in D. from the gross over or under recovery for the period obtained in Tariff Rule 14.2.3.b.3. to obtain the net amount of cost over or under recovery in the preceding period to be recovered in the current period.

14.2.4. 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 Tariff Rules 14.2.2. and 14.2.3., 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.

14.2.5. 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.

14.3. (Historical 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.

14.3.1. Definitions

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

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

14.3.1.c. "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.

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

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

14.3.2. Application -- A non-generating electric utility which has not already filed an initial application under this rule may apply to the Commission for permission to change its rate per kilowatt hour based upon changes in the fuel portion of the wholesale rate charged by a supplier of power. The application shall be filed no later than 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.

14.3.3. Continuing Application -- If the Commission approves an initial application filed under this rule, the non-generating electric utility that filed the application shall file a similar application not later than 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.

14.3.4. 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.

14.3.5. Exclusive Remedy -- A non-generating electric utility shall use the procedure provided in this rule rather than the procedure provided in Tariff Rule 14.1. (Historical 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.

14.4. SB 234 Cash Working Capital Fund. This rule sets forth the procedure for establishing a surcharge to replenish a cash working capital fund of a public service district. This method of replenishing the reserve is not mandatory and a public service district may follow normal procedures for obtaining a change in rates.

14.4.1. Public service districts that have previously established a SB 234 cash working capital reserve account may apply for a surcharge on an expedited basis to replenish the cash working capital reserve that has been depleted by extraordinary expenditures. The Commission will accept a proposed rate application requesting a cash working capital replenishment surcharge that contains: (i) a statement that the cash working capital reserve has been depleted by one or more extraordinary expenditures to less than the minimum required by statute; (ii) a description of the extraordinary expenditure(s); (iii) a schedule showing the most recently available working cash balance and balances for the preceding twelve months; and (iv) the basis for the calculation of the requested surcharge including the minimum reserve balance based on one-eighth of actual annual operation and maintenance expenses.

14.4.2. A public service district filing a rate application pursuant to this expedited procedure will be required by a Commission Notice of Filing Order to publish Tariff Form No. 8-B, as a Class I legal advertisement, in a qualified newspaper of general circulation in the county(ies) where the utility provides service. The surcharge will not go into effect until approved by the Commission.

14.5. 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 W. Va. Code § 22-15-1, et seq. and regulations promulgated under W. Va. Code § 22-15-20(b), the Sludge Management Regulations, and subsequent amendments thereto.

14.5.1. For purposes of this rule, a qualified water or sewer utility shall be defined as a water or sewer utility which is subject to the rate setting requirements of W. Va. Code § 24-2-4a and which is either a Non-LRR public service district, or a small utility qualifying for treatment under Tariff Rule 8.2. (Historical Rule 19-A), or that serves 3,300 or fewer people.

14.5.2. If a qualified water or sewer utility incurs increased operating costs which are directly related to compliance with provisions of the Safe Drinking Water Act or the Sludge Management Regulations and the current rates of the utility are insufficient to cover such costs, the utility may petition for Commission approval of rates and charges designed to produce additional revenues to offset such increased operating costs. The utility shall be required to attest at the time of petitioning that its current rates are insufficient to cover such costs.

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

14.5.3.a. Whether the increase in operating costs is required due to provisions of the Safe

Drinking Water Act or the Sludge Management Regulations;

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

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

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

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

14.5.4. The filing requirements of Tariff Rule 20.1. (Historical 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 W. Va. 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.

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

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

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

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

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

14.5.8.b. The effective date of the cost reduction;

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

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

14.5.9. Any utility which invokes the proceedings under Tariff Rule 14.5.2. hereof shall be deemed to have consented in advance to the proceedings and requirements of Tariff Rules 14.5.6. and 14.5.7.

14.6. 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.

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

14.6.2. A telecommunication carrier seeking any of the changes delineated in Tariff Rule 14.6.1. above, must provide a notice period of not less than fourteen (14) business days by billing inserts to customers or by Class 1 legal advertisement in the carrier's affected service area.

14.6.3. 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:

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

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

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

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

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

14.6.4. When a filing seeking any of the changes delineated in Tariff Rule 14.6.1., above, is docketed, the docketing order shall suspend the filing for not longer than allowed by statute.

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

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

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

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

§150-2-15. Change of Ownership.

15.1. 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).

15.2. Within thirty (30) days after a change described in Tariff Rule 15.1., 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 Tariff Rules 2.1 through 5.1. 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]).

15.3. When a tariff or revision is issued by a utility in compliance with Tariff Rule 15.2, 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.

§150-2-16. Posting Tariffs.

16.1. 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:

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

16.1.2. A copy of Chapter 24, W. Va. Code.

16.1.3. 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.

16.1.4. 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.

16.2. 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.

§150-2-17. Filing Special Contracts.

17.1. (Historical 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.

§150-2-18. Withdrawing Tariffs.

18.1. 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. Except in the case of Exempt Muni/Power Systems, LRR Muni and LRR Public Service Districts, the Commission may refuse or grant said request.

§150-2-19. Report of Tariff Changes.

19.1. 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. This rule does not apply to Exempt Muni/Power Systems, municipal utilities and LRR Public Service Districts.

§150-2-20. Information to be Submitted with Filing of Tariff or Application to Initiate or Change Rates.

20.1. (Historical 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. A utility should be fully prepared to explain and support its application on the date of filing. Filing of testimony in support of the application is permitted on the date of filing. If testimony is not filed with the tariff filing or application, the Commission may require the filing of testimony in support of the filing.

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

20.1.1.a. 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.

20.1.1.b. Provided further, the provisions of Tariff Rule 20.1. et seq. (Historical 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.

20.1.1.c. Provided further, that the Tariff Rule 20.1. (Historical Rule 42) information filed by a public service district need not include Statement A, Schedule 3, Statement A, Schedule 5, and Statement B and the Statement B schedules. The Statement C, Amortization Schedule may be limited to annual (not monthly) data for the test year and subsequent years for which the annual total principal and interest requirements change. Furthermore, the following modifications apply to Tariff Rule 20.1. (Historical Rule 42) information filed by public service districts:

20.1.2. Statement C, Amortization Schedule(s) -- If the total annual principal and interest payments are levelized over the life of the bonds, it shall be sufficient to show the levelized payment amount with a notation that the amortization is levelized over the life of the bonds;

20.1.3. Statement C, Bond Documents -- If the public service district filed final bond ordinances or agreements in a prior Commission rate case(s), it shall be sufficient to provide a notation regarding the prior filing(s); and

20.1.4. Statement F, Schedule 2 -- In lieu of a standard Sources and Uses of Funds with reconciliation to increases and decreases in asset and liability accounts, the public service district shall use this schedule to show the cash flows under present and proposed rates based on the going-level and proforma income statement accounts and debt service requirements, and the level of coverage and cash surplus available to meet capital expenditure requirements under present and proposed rates. The public

service district shall provide an additional page or pages to this Schedule showing historical nominal capital expenditures for construction, funds provided by debt, grants or other contributions in aid of construction, over the past five years. The net expenditures funded from internal cash flow should be adjusted to a real basis into the first year new rates will be in effect using a reasonable and fully explained inflation factor. The annual average of the inflation adjusted net capital expenditures will be the basis for determining revenue requirements unless adjustments are proposed and supported by any party to the case. If the public service district represents that it has additional capital requirements above the historical levels, the district shall also provide quantification and justification for additional capital expenditures above the historical, inflation adjusted average.

20.1.5. Utilities that are political subdivisions of the state must maintain a minimum cash working capital reserve that is no less than one-eighth of its actual annual Operation and Maintenance Expenses. Any utility that is a political subdivision of the state and that is subject to the initial ratemaking jurisdiction of the Commission or may be subject to a Commission review of rates established by its governing bodies, shall, at the time it files its tariff application for initial rates or change in rates, or, in the case of a locally rate regulated utility, at the time it files information supporting a rate change approved by its governing bodies, clearly set out the increment, if any, included in its proposed rates that will be used to fund its statutory minimum cash working capital reserve in compliance with W. Va. Code § 24-1-1(k), and the derivation of that rate increment. The utility may propose any method of achieving and maintaining no less than the required minimum cash working capital reserve that may include but is not limited to, a combination of a loan or loans, a grant or grants, and funding the reserve through an initial or continuing rate increment.

20.2. 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.

20.2.1. 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).

20.2.2. 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.

20.2.3. 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.

20.2.4. 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.

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

20.2.6. 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.

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

20.3. Statement A -- Statement of Income

20.3.1 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.

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

20.3.1.b. Accounting adjustments should be used to correct accounting errors.

20.3.1.c. 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.

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

20.3.2. Statement A -- Schedule 1. This schedule details operating revenues shown on Statement A. Revenues must be shown by account number.

20.3.3. Statement A -- Schedule 2. This schedule details operating expenses shown on Statement A. Expenses must be shown by account number.

20.3.4. 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.

20.3.4.a. 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.

20.3.5. 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.

20.3.6. 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.

20.3.6.a. 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.

20.3.6.b. 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.

20.3.6.c. 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:

20.3.6.d. 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).

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

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

20.3.6.g. Total state and federal income tax for the consolidation.

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

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

20.3.6.j. 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.

20.3.7. 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.

20.3.8. 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.

20.4. Statement B - Average Rate Base -- This statement is a summary of the rate base components detailed in supporting schedules to Statement B. Publicly owned water and sewer utilities are not required to file Statement B and its supporting schedules. 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.

20.4.1. Statement B - Schedule 1 -- This schedule provides a detail of Utility Plant in Service by account number and classification prescribed by this Commission in the applicable uniform system of accounts. 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.

20.4.2. Statement B - Schedule 2 -- This schedule provides a detail of plant held for future use by account number and classification prescribed by this Commission in the applicable uniform system of

accounts. 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.

20.4.3. 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.

20.4.4. Statement B - Schedule 4 -- This schedule provides a detail of Construction Work in Progress -- Completed by account number and classification prescribed by this Commission in the applicable uniform system of accounts. 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.

20.4.5. Statement B - Schedule 5 -- This schedule provides a detail of Materials and Supplies by account number and classifications prescribed by this Commission in the applicable uniform system of accounts. 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 Liquefied Natural Gas Stored, and 164.3 Liquefied Natural Gas Held for Processing.

20.4.6. Statement B - Schedule 6 -- This schedule provides a detail of Prepayments by account number and classification prescribed by this Commission in the applicable uniform system of accounts. 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.

20.4.7. 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.

20.4.8. Statement B - Schedule 8 -- This schedule provides a detail of Accumulated Depreciation, Depletion and Amortization by account number and classification prescribed by this Commission in the applicable uniform system of accounts. 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.

20.4.9. 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.

20.4.10. 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.

20.4.11. 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.

20.4.12. 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.

20.4.13. 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.

20.4.14. 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.

20.4.15. 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.

20.4.16. 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.

20.5. 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.

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

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

20.5.1.a. Title of issue or brief description of purpose.

20.5.1.b. Date of issuance and date or dates of maturity.

20.5.1.c. Coupon interest rate.

20.5.1.d. Net amount realized from issue, as follows:

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

20.5.1.e. Sinking fund information:

20.5.1.e.1. Is a sinking fund maintained for issue? Yes or No.

20.5.1.e.2. If answer to A. is "yes", where or by whom is sinking fund maintained?

20.5.1.e.3. 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.)

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

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

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

20.5.2.a. Common Stock

20.5.2.a.1. List the amount of common stock authorized as of the beginning and end of the test year.

20.5.2.a.2. 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.

20.5.2.a.3. 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.

20.5.2.a.4. 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.

20.5.2.a.5. List the book value per share of common stock for the test year and the four years immediately preceding the test year.

20.5.2.a.6. List the total earnings and earnings per share of common stock for the test year and the four years immediately preceding the test year.

20.5.2.b. Preferred Stock

20.5.2.b.1. List the amount of preferred stock authorized as of the beginning and end of the test year.

20.5.2.b.2. 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.

20.5.2.b.3. List the dividend rate for each class of preferred stock listed.

20.5.2.b.4. List the total preferred dividends paid quarterly for the test year and for each of the four years immediately preceding the test year.

20.5.2.b.5. List the terms of preference of all preferred stock including convertible and/or call dates, if any.

20.5.2.c. Debt Capital

20.5.2.c.1. 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.

20.5.2.c.2. 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.

20.5.2.c.3. Detail all other indebtedness not shown 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.

20.5.2.c.4. 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.

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

20.5.2.d.1. 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.

20.5.2.d.2. Briefly outline the expected sources of capital, including internally generated funds, that will finance the expected construction budgets.

20.5.2.d.3. If future capital requirements include refinancing of existing capital, list the proposed source of funds to be used for the refinancing.

20.5.2.d.4. Furnish a detailed income statement for the test year and a comparative balance sheet as of the beginning and end of the test year.

20.6. Statement D

20.6.1. Statement D - Bill Analysis -- This statement must show an analysis of customers' bills for the same twelve month period used for Statement A. A separate sheet must be used to detail the analysis of billings under each separate rate schedule included in the company's West Virginia tariff. Where different classes of customers are served under a single rate schedule, it is not necessary to provide separate sheets for each class of customers if the utility is seeking a percentage across-the-board rate increase to all blocks within the rate schedule, provided however, that if sale for resale are billed within the single rate schedule, a separate sheet must be filed showing the volumes and dollars for the sale for resale class. 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.

20.6.2. Statement D - Schedule 1 -- This schedule must be 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.

20.7. 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, including disproportionate percentage rate changes between rate blocks or between customer classes, must file an apportionment of cost of service between customer classes and/or between usage groups within each class.

20.7.1. 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.

20.7.2. 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.

20.7.3. 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.

20.8. 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.

20.8.1. 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.

20.8.2. Statement F - Schedule 2 -- Statement of Cash Flows. This schedule shall be filed to show annual cash flows from the income statement income accounts, less expenditures reflected in expense and tax accounts, less debt service expenditures and reserve funding.

20.9. 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.

20.9.1 Grouping of two or more adjustments into a single net adjustment will not be permitted, provided that adjustments to expense categories that are spread across multiple accounts (such as payroll expense) may be shown as a single undistributed adjustment if the basis for the adjustment is a single across-the-board percentage multiplier. For single adjustments or undistributed adjustments the detail of adjustments must include the account number(s) and the book amount(s) to which the proposed adjustments relate.

20.9.2. 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.

20.9.3. 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 and reflected in a separate going-level column added to the original statements and schedules. All such supplemental sheets should be grouped together as an addendum to the basic financial data prescribed by this rule.

§150-2-21. Tariff Form No. 42.

21.1. The formats for statements and supporting schedules required by Tariff Rule 20.1. (Historical Rule 42) for those utilities whose entire operations are under the jurisdiction of the Commission. (Schedules required by Tariff Rule 20.1. (Historical Rule 42) are available from the Commission. The schedules appear attached at the end of these rules.)

§150-2-22. Purchase of Gas Supplies.

22.1. (Historical Rule 43). Burden of Proof and Filing Requirements Concerning Rate Increases for Natural Gas Utilities Relating to the Purchase of Gas Supplies.

22.1.1. Applicability

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

22.1.1.b. 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.

22.1.2. Burden of Proof

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

22.1.2.a.1. That dependable, lower-priced supplies are not readily available from other sources;

22.1.2.a.2. 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;

22.1.2.a.3. 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

22.1.2.b. Should the applying utility not satisfactorily meet the burden of proof set forth in Paragraph 22.1.2., 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.

22.1.3. Filing Requirements.

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

22.1.3.b. The filing shall include the following:

22.1.3.b.1. 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.

22.1.3.b.2. 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.

22.1.3.b.3. 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:

22.1.3.b.3.A. The price per Mcf at which each investigated party offered gas for sale, if any;

22.1.3.b.3.B. The availability and cost of transporting such gas and the potential transporting pipeline or utility;

22.1.3.b.3.C. The amount of gas potentially available each month by such investigated party;

22.1.3.b.3.D. The date by which such deliveries could commence; and

22.1.3.b.3.E. The extent of the gas reserves which can be made available to the utility.

22.1.3.b.4. 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.

22.1.3.b.4.A 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.

22.1.3.b.5. The utility shall separately indicate which of the contracts listed contain take-or-pay provisions, indefinite price escalators, and/or most favored nation clauses as defined within W. Va. Code § 24-2-16. 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.

22.1.3.b.6. 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.

22.1.3.b.7. 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.

22.1.3.b.8. 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.

§150-2-23. Ratemaking and Appeals Procedures for Non-LRR Muni Water and Sewer Utilities, Municipal Gas Utilities, Telephone, Electric and Natural Gas Cooperatives

23.1. Procedures to be followed by Non-LRR Muni water and sewer utilities, municipal natural gas utilities and electric, telephone and natural gas cooperatives:

23.1.1. All rates and charges set by electric cooperatives, natural gas cooperatives, telephone cooperatives and Non-LRR Munis shall be just, reasonable, applied without unjust discrimination or preference and based primarily on the costs of providing these services. Cooperatives shall comply with all statutory notice requirements for passing cooperative board resolutions to change rates.

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

23.1.3. The Non-LRR Muni shall comply with pre-adoption newspaper publication requirements of Chapter 8 and, if applicable, Chapter 16 of the West Virginia Code, and, if requesting to waive the 45 day waiting period, the bill notice requirement of W. Va. Code § 24-2-4b. The bill notice must be received by customers at least five (5) days prior to the public meeting at which a rate ordinance will be adopted.

23.1.4. Within five (5) days after the adoption of rates, the utility must provide its customers with notice of the rate change in order to allow the filing of timely objections to such rate changes with the Commission. Notice shall be provided by causing to be published in a qualified newspaper of general circulation in each of the counties where the utility provides service and where its resale customers provide service, a Class II Legal Advertisement that conforms with Tariff Form No. 12 or 13. The first publication must occur 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 adoption of the rate change.

23.1.4.a. In addition to providing notice by publication, 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 W. Va. Code § 24-2-4b. The posted notice must conform with Tariff Form No. 12 or 13.

23.1.5. 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 West Virginia law or by a provision of a municipal or cooperative charter, whichever is appropriate in the particular case.

23.1.6. 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 unless one of the following exceptions applies:

23.1.6.a. The rate change is stated in a municipal ordinance that would result in an increase in utility gross revenues of less than twenty-five percent; or

23.1.6.b. The rate change is stated in a municipal ordinance that will result in an increase in utility gross revenue of twenty-five percent or more and the Commission has granted a waiver under the provisions of W. Va. Code § 24-2-4b(d)(2) to allow a municipal ordinance to go into effect on the date of enactment;

23.1.6.c. The rate change is stated in a municipal ordinance and the 45-day waiting period has been waived pursuant to W. Va. Code § 24-2-4b(b); or

23.1.6.d. The Commission has granted an interim or emergency rate in a resolution or an ordinance to take effect and waived the forty-five day waiting period as provided in W. Va. Code § 24-2-4b(h).

23.1.7. Within five (5) days after the adoption of a resolution or ordinance changing a utility rate or charge, an electric, natural gas, telephone cooperative or a Non-LRR Muni shall file with the Executive Secretary of the Public Service Commission:

23.1.7.a. The new rates or charges;

23.1.7.b. The applicable resolution or ordinance;

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

23.1.7.d. An affidavit of publication of the utility's legal publication made pursuant to W. Va. Code §§ 8-11-4, 8-20-10, 16-13-16 or any other applicable W. Va. Code provision published prior to adoption of the proposed rates;

23.1.7.e. Verification that the utility mailed a pre-adoption bill notice to all customers in time to have been received by customers at least five (5) days prior to the public meeting at which a rate ordinance or resolution was adopted.

23.1.7.f. An affidavit of publication or photocopy of the legal advertisement giving notice to customers of the adoption of the ordinance or resolution in accordance with Tariff Rule 23.1.4.; and,

23.1.7.g. 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 Tariff Rule 20.1. (Historical Rule 42) exhibit is not required to be filed by the utility in cases subject to this Rule.

23.1.8. Within five (5) days after the adoption of a municipal ordinance to increase utility gross revenues by twenty-five percent or more, a Non-LRR Muni may file with the Executive Secretary of the Public Service Commission a request for a waiver under W. Va. Code § 24-2-4b(d)(2).

23.1.8.a. The Commission will not grant a waiver under W. Va. Code § 24-2-4b(d)(2) unless the Non-LRR Muni utility files the waiver request on the date it files its ordinance at the Commission and includes with its petition a certified statement of good cause shown by a statement of insufficient cash flow to meet normal, ongoing cash requirements, including debt service and the need to produce a cash surplus that will provide the greater of required coverage, required renewal and replacement funds or a reasonable level of ongoing capital expenditures.

23.1.8.b. Commission Staff will file its recommendation in response to the Non-LRR Muni utility waiver request within fourteen days after the waiver request is filed and the utility shall have five days within which to respond to the Staff recommendation.

23.1.8.c. The Commission will deny a Non-LRR Muni utility waiver request filed under this rule that is missing a complete and certified statement described in Tariff Rule 23.1.8.a. In considering the waiver request, the Commission will consider the certified statement, the information required by Tariff Rule 23.1.7. and the Staff recommendation and the utility response to the Staff recommendation.

23.1.9. Non-LRR Muni shall promptly provide information about the correct number of customers, members or stockholders to any such customer, member or stockholder requesting this information.

23.2. Procedures to be followed by Non-LRR Muni, Electric, Telephone and Natural Gas Cooperatives.

23.2.1. Within five (5) days after the adoption of a cooperative board resolution or ordinance changing a utility rate or charge, an Non-LRR Muni, Electric, Telephone and Natural Gas Cooperatives shall file with the Executive Secretary of the Public Service Commission:

23.2.1.a. The new rates or charges;

23.2.1.b. The applicable cooperative board resolution or ordinance;

23.2.1.c. If the Non-LRR-Muni provides service to a wholesale customer(s), it shall provide the justification for such cooperative board resolution or ordinance, including an allocation of cost to provide service to the wholesale customer(s) and revenues to be generated by the new rates or charges;

23.2.1.d. Verification in the form of Tariff Form No. 6-A that the utility mailed a completed Tariff Form No. 14 to each of its wholesale customer(s) advising of the rate adopted by the cooperative board resolution and of the customer's right to file a complaint with the Public Service Commission pursuant to W. Va. Code § 24-2-1(a)(6); and

23.2.1.e. An affidavit of publication or photocopy of the utility's legal publication made pursuant to W. Va. Code §§ 8-11-4, 8-20-10, 16-13-16 or any other applicable W. Va. Code provision published prior to adoption of the proposed rates.

23.3. Procedure to be followed by the customers, members or stockholders of Non-LRR Muni, municipal natural gas utilities, electric, natural gas or telephone cooperatives who wish to protest changes in utility rates and charges:

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

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

23.3.1.b. Any customer who is served by a municipally owned natural gas 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

23.3.1.c. Any customer or group of customers of a municipally owned natural gas public utility who is affected by said change in rates who resides within the municipal boundaries and who presents 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.

23.3.2. Whenever used in Chapter 24 of the W. Va. 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.

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

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

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

23.4. Procedure to be followed upon review by the Commission when a petition of protest is filed for rates of a Non-LRR Muni, municipal natural gas utility or electric, natural gas or telephone cooperative:

23.4.1. Upon the filing with the Commission of a petition which protests a changed rate or charge by a Non-LRR Muni, municipal natural gas utility or electric, natural gas or telephone cooperative and

which meets the requirements of Tariff Rule 23.3.1.a., 23.3.1.b. or 23.3.1.c above, the Commission will exercise its jurisdiction over the cooperative board resolution or ordinance changing such rate or charge and shall suspend the effective date of the resolution or ordinance changing such rate or charge 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. Provided, however, that upon the exercise of Commission jurisdiction over a Non-LRR Muni ordinance (i) that would result in an increase in utility gross revenues of less than twenty-five percent, (ii) for which the Commission has granted a waiver requested under W. Va. Code § 24-2-4b(d)(2); (iii) for which the governing body of the utility has waived the 45-day waiting period; or (iv) for which the Commission has granted a waiver requested under W. Va. Code § 24-2-4b(h), then the Commission shall not suspend the effective date of the ordinance, and the Non-LRR Muni may put the ordinance or resolution rates into effect on enactment or on the date stated in the ordinance, as applicable, subject to refund based on further Commission investigation and review. If the Commission approves lower rates, the Non-LRR Muni will be required to make customer refunds.

23.4.2. Upon the filing of a Tariff Rule 23.3.1.a, 23.3.1.b., or 23.3.1.c. petition that protests a municipal ordinance that would result in an increase in utility gross revenues of twenty-five percent or more, then the municipal utility may apply for, and the Commission may grant, a waiver of the statutory suspension period, and allow rates to go into effect on the date stated in the ordinance as provided in W. Va. Code § 24-2-4b(h).

23.4.3. The Commission shall notify the affected cooperative or municipality by certified mail, return receipt requested, that it has assumed jurisdiction over the case and whether the rates are suspended, and it shall furnish a copy of the applicable petition of protest to the utility.

23.4.4. If any Non-LRR Muni, municipal natural gas utility or electric, natural gas or telephone cooperative objects to the filing of the petition of protest, 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.

23.4.4.a. 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.

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

23.5.1. 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.

23.5.2. The Commission staff shall in all cases conduct an investigation of the Non-LRR Muni, municipal natural gas utility or electric, natural gas or telephone cooperative and submit an audit report and cash-flow analysis.

23.5.3. 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 Administrative Law Judge in such cases shall be free to establish any reasonable timetable:

Day 1 - Petition of protest filed.

Day 15 - Any challenge by the utility to the validity of the petition of protest 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.

23.6. It is expected that the Non-LRR Muni, municipal natural gas utility or electric, natural gas or telephone cooperative 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 required information, the Commission may toll the running of the one hundred twenty (120) day suspension period, if applicable, and the one hundred (100) day period limitation for issuance of an order by an Administrative Law Judge until such time as the utility files the required information with the Executive Secretary of the Public Service Commission the information required by Rule 23.1.7.a-f and such other information as the Commission deems necessary.

23.7. Commission Staff has developed time guidelines to assist municipal operated water or sewer utilities in adopting rate changes in compliance with the W. Va. 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.

§150-2-24. General Applicability - Common Carriers by Motor Vehicle.

24.1. 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, of W. Va. Code, 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.

24.2. 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.

§150-2-25. Form and Size of Tariff.

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

25.2. The pages of a tariff should be 8 ½ by 11 inches in size.

25.3. Tariffs may be in pamphlet or book form. A common carrier having a large number of schedules shall publish tariffs in loose leaf form.

25.4. The front cover page of a tariff shall contain the following:

25.4.1. Name of the common carrier and location of principal office,

25.4.2. General statement of territory served,

25.4.3. 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 _____.)"

25.4.4. Signature of the common carrier by the officer authorized to issue tariffs, and

25.4.5. Identifying designation in the upper right corner as required by Tariff Rule 27.1 hereof.

25.5. The second and succeeding pages shall state

25.5.1. All the rules and regulations of the carrier,

25.5.2. Rate schedules showing all rates and charges for the several classes of service.

25.5.3. The name of the carrier shall be placed on the upper left corner of each page.

25.6. The Motor Carrier Division of the Commission will furnish standard forms of tariffs on request. (See M.C. Tariff Form No. 50).

§150-2-26. Contents of Schedules.

26.1. Each rate schedule in addition to a clear statement of all rates thereunder must state a description of the certificated operating authority.

26.2. Each rate schedule must state the class of service available under the rates stated therein.

26.3. When tariffs are filed in loose leaf form as required by Tariff Rule 25.3, 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 Tariff Rule 27.1, 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."

26.3.1. 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."

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

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

§150-2-27. Designation of Tariffs.

27.1. 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 Tariff Rules 29.1 to 34.2, 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.

§150-2-28. Filing Additional Schedules.

28.1. 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. Additional schedules and rules and regulations may be filed in connection with an existing loose leaf tariff by the filing of additional sheets or pages, designated in accordance with hereof.

§150-2-29. Change or Withdrawal of Rate Schedules or Regulations.

29.1. No tariff, or tariff sheets, or any provisions thereof, may be changed, canceled or withdrawn except upon full compliance with these rules and the W. Va. Code.

29.1.1. 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 W. Va. 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.

29.2. 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.

29.3. 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:

29.3.1. By order of the Commission upon formal application by the carrier, and after hearing, as provided by hereof.

29.3.2. By issuing and filing on at least thirty day 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 Tariff Rules 31.1 to 33.2 hereof, inclusive.

29.4. When a tariff is filed in loose leaf form as required by Tariff Rule 25.3, 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 Tariff Rules 30.1 to 33.2, inclusive. Such revisions must be identified as required by.

§150-2-30. Motor Carrier Change of Rates on Application.

30.1. 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 Tariff Rule 37.1 (Historical M.C. Rule 42).

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

30.1.2. 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 30.1.1. have been met.

30.1.3. 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 of general circulation in each of the counties in which service is provided.

30.1.4. 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.

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

30.2. (Historical 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.

30.2.1. For the purpose of this section, a small motor carrier shall be a carrier with gross revenues less than \$3,000,000 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.

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

30.2.3. 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.

30.2.4. 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.

30.2.4.a. 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 30.2.4. have been met.

30.2.5. After receipt of Staff's report, the Commission will issue an order requiring notice of Staff's proposed rates. The Commission will also provide a completed M.C. Tariff Form No. 10 for the motor carrier's use in providing public notice pursuant to Tariff Rule 30.2.6.

30.2.6. 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) publishing M.C. Tariff Form No. 10 by Class I legal advertisement in a qualified newspaper of general circulation in each of the counties where service is provided; or (ii) mailing M.C. Tariff Form No. 10 to each of its affected customers. The motor carrier shall file a certificate of publication or mailing, in the form of M.C. Tariff Form No. 6-B, with the Commission to the effect that the requirements of Tariff Rule 30.2.6. have been met.

30.2.7. 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.

30.2.8. 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.

30.2.9. Nothing in this procedure shall prohibit an applicant from seeking additional rate relief through application as prescribed in Tariff Rules 30.1 to 30.4 or upon notice as prescribed in Tariff Rules 31.1 to 33.2.

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

30.2.11. It should be clear to an applicant that the intent of Tariff Rule 30.2 et. seq. (Historical 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.

30.3. Optional Rate Procedures for Motor Carriers collecting and hauling solid waste. The following procedures may be used by motor carriers collecting and hauling solid waste to change rates.

30.3.1. A motor carrier collecting and hauling solid waste desiring to modify charges, or rules and regulations, may file with the Commission an original and six (6) copies of its application in the form of M.C. Tariff Form No. 42. The application shall set forth the rates, charges, rules and regulations in effect; the proposed rates, charges, rules and regulations; the proposed effective date of the change; 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 Tariff Rule 37.1 (Historical M.C. Rule 42) and by the motor carrier's proposed notice.

30.3.2. The motor carrier shall provide thirty (30) days notice to the Commission of this rate increase and thirty (30) days notice to its customers of this rate increase through either a bill insert or a separately mailed statement. Within five (5) business days of the filing of the motor carrier's proposed notice, the Commission shall issue an order approving or modifying the proposed notice.

30.3.3. The proposed rates may go into effect after the expiration of a thirty (30) day protest period unless the Commission suspends the rates on its own motion or the Commission receives substantial protest in the form of protests from the lesser of 25% of the customers impacted by the proposed change or seven hundred and fifty (750) customers.

30.3.4. If the Commission suspends the rates on its own motion or upon substantial protest, the Commission shall determine if the proposed change is just, reasonable, and based primarily on cost. The Commission shall render a decision on the proposed rates within one hundred and twenty (120) days from the date notice of the proposed rates was first given. The Commission will use the date the Commission-approved notice is simultaneously mailed to all customers through either a bill insert or separate statement, or mailed to the last of the customers if the notices are sent on a staggered billing cycle as the date notice was first given. The Commission may extend the time in which a final decision is due by an additional 30 days if the motor carrier fails to provide material information requested by the Commission at least thirty (30) days in advance of the hearing.

30.4. Rate Procedure Based on Index.

30.4.1. Notwithstanding any other rate procedure prescribed in these rules, a motor carrier collecting and hauling solid waste desiring to increase its rates may do so on or after January 1 of each year,

provided the motor carrier gives notice to its customers as directed by the Commission, submits proof of notice to the Commission and files a revised tariff, which reflects a rate increase over the prior rate that is equal to or less than the percentage increase in the United States Department of Labor, Bureau of Labor Statistics, Garbage and Trash Collection Index (Index) between September of the year preceding the effective date of the requested rate increase and September of the year prior to the year preceding the effective date of the requested rate increase (Relevant Time Period).

30.4.2. After September 30 of each year, the Commission shall issue a general order stating the percentage increase in the Index and the inflation factor to apply to the rates currently in effect to calculate the maximum rate increase allowed.

30.4.3. Any motor carrier that desires to increase its current rates pursuant to W.Va. Code §24A-5-2a(d) shall provide its customers with notice of the rate increase in the form of M.C. Tariff Form No. 7 at least thirty days prior to the proposed effective date of the desired rate increase. The motor carrier shall file with the Commission proof of notice in the form of a verified statement providing the date notice was mailed to customers and submit a revised tariff containing an increase of no more than the Index increase.

30.4.4. Such rate increase shall be subject to challenge by the Commission only if it determines that the increase exceeds the amount of the increase in the Index for the Relevant Time Period. If the Commission determines a rate increase filed pursuant to this subsection is in excess of the increase in the Index for the Relevant Time Period, it may enter an order suspending the rate increase.

30.4.4.a. If the Commission suspends the rates, the Commission shall hold a hearing to determine if the proposed change is just, reasonable, and based primarily on cost. If the motor carrier desires it may correct its rates to a level that does not exceed the Index for the Relevant Time Period, in which case the suspension will be lifted and the rates may go into effect as of the originally stated effective date or the date that the carrier corrects its rates, whichever comes later.

30.4.5. A motor carrier collecting and hauling solid waste may implement no more than four (4) annual increases under Tariff Rule 30.4 et seq. before filing for a rate increase under Tariff Rule 30.1, 30.2, 30.3.1 or 31.1

30.5. For rate filings under Tariff Rule 30.1, 30.2, 30.3.1 or 31.1 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.

30.6. Upon the granting of an application under Tariff Rules 30.1, 30.2, 30.3.1, or 31.1 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 W. Va. M.C. Case No. _____, dated _____, _____." Upon the implementation of an Indexed Rate Change pursuant to Rule 30.4 the carrier shall file a tariff setting out the rate, fare, classification, or charge and the effective date of the indexed rate changes. The tariff so filed shall state on the face thereof that it is "Issued by authority of an indexed rate filing pursuant to Tariff Rule 30.4 as filed in M.C. Case No. _____."

§150-2-31. Change of Rates on Notice with Proposed Effective Date.

31.1. 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 Tariff Rules 30.1, 30.5. and 30.6, 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 Tariff Rule 37.2 (Historical M.C. Rule 42), and Tariff Form No. 2 as required by Tariff Rule

19.1.

§150-2-32. Statutory Notice to the Public of Filing to Change Rates with Proposed Effective Date.

32.1. 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 Tariff Rule 31.1., shall be given by the carrier in the following manner:

32.1.1. 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 16.1.

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

32.1.2.a. 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]."

32.1.2.b. When not more than twenty (20) customers will be affected by a tariff filing pursuant to Tariff Rule 32.1, 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.

32.1.3. 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 32.1.1. and 32.1.2. have been met.

32.1.4. 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) of general circulation in each of the counties in which service is provided.

32.1.5. 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.

32.2. 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.

§150-2-33. (Reserved)

33.1. (Reserved)

33.2. 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 Tariff Rule 32.1 hereof. A failure to furnish said certificate shall be deemed sufficient cause for the suspension of said schedule.

§150-2-34. Filing Tariffs on Less than Statutory Notice.

34.1. Unless otherwise provided in these rules, when a tariff or revision is issued with a proposed effective date that does not provide the Commission with thirty (30) day statutory notice, is void, and the utility must give the Commission full statutory notice for any reissue of the tariff or revision. A tariff or revision that is received by the Executive Secretary too late to give the Commission the full thirty (30) day notice required by law will be returned to sender.

34.2. Tariffs and revised sheets stating changes in rates or practices, may be filed on less than thirty (30) day notice to the Commission and the public, under section 2, article 5, Chapter 24-A of the W. Va. 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.

34.3. 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.

34.4. (Historical 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.

34.4.1. 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.

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

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

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

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

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

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

34.4.4. The motor carrier shall file evidence of past solid waste disposal tip fees in the form of

copies of bills rendered by the solid waste disposal facility. The minimum data requirement in support of this filing shall be copies of the most recent six (6) months' disposal bills.

34.4.5. 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.

34.4.6. When any motor carrier which has increased its rates pursuant to proceedings under this rule receives a reduction, or a refund, on the tip fees of any 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:

34.4.6.a. The amount of the reduction;

34.4.6.b. The effective date of the reduction;

34.4.6.c. The manner in which, and the extent to which, the motor carrier shall make refunds to its customers as a result of any refund or reduction received from a commercial solid waste facility to which it transports solid waste; and

34.4.6.d. The manner in which, and the extent to which, the motor carrier shall amend or adjust its rates to give effect to such reduction.

34.4.7. Any motor carrier which invokes the proceedings provided under Tariff Rule 34.3.1., hereof shall be deemed to have consented in advance to the proceedings under Tariff Rule 34.3.6.

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

§150-2-35. Change of Ownership-Adoption Notice.

35.1. 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).

35.2. Within thirty (30) days after the Commission approves an application filed pursuant to Tariff Rule 35.1., 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 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]).

35.3. When a tariff or revision is issued by a motor carrier in compliance with Tariff Rule 35.2. 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.

§150-2-36. Posting Tariffs

36.1. 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:

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

36.1.2. A copy of Chapter 24-A, of W. Va. Code.

36.1.3. 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.

36.1.4. 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.

36.2. 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.

§150-2-37. Information to be Submitted with Filing of Tariff or Application to Initiate or Change Rates.

37.1. (Historical 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, the filing is exempt as provided herein, or the filing is made pursuant to Tariff Rule 30.4 et seq. If a carrier fails to comply with this rule, the tariff filing or application may be dismissed by the Commission.

37.1.1. 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.

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

37.1.3. 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.

37.1.4. 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.

37.1.5. 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.

37.1.6. Provided further, the provisions of Tariff Rule 37.1 (Historical 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.

37.1.7. 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.

37.1.8. 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.

37.2. 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.

Tariff Form No. 1

(Tariff Rule 11.1 et seq.)

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)

150CSR02

Tariff Form No. 2

REPORT ON TARIFF CHANGE

(To be filed in duplicate)

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) _____

150CSR02

Tariff Form No. 3
(Tariff Rule 3.6)

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)

150CSR02

Tariff Form No. 4a
(Tariff Rule 3.6)

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

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

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.

	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	X.XXX	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 \$25.00 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 W. Va. 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 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 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 (for utilities other than public service districts and municipalities)

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.

Security Deposit (for public service districts and municipalities)

Not to exceed two-twelfth (2/12) of the average annual usage of the applicant's specific customer class or fifty dollars, whichever is greater. This fee may be changed by applicable statutory provisions.

EFT, CREDIT CARD AND DROP BOX PAYMENTS FOR PUBLIC SERVICE DISTRICTS

A service charge will be imposed on EFT, Credit Card or Drop Box payments. The amount shall be equal to the actual charges to the utility from the financial institution for processing payment. No additional charge or fee shall be collected by the District for accepting these forms of payment.

_____ Revision of
_____ Sheets Revised
canceling _____ (sheets canceled)

150CSR02

Tariff Form No. 4b
(Tariff Rule 3.6)

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

A service charge equal to the actual bank fee assessed to the sewer utility up to a maximum of \$25.00 will be imposed upon any customer whose check for payment of charges is returned by the bank due to insufficient funds.

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

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 W. Va. 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:

Municipality	Utility Excise Tax	
	Local Tax Rate	Surcharge Rate

Security Deposit (for utilities other than public service districts and municipalities)

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.

Security Deposit (for public service districts and municipalities)

Not to exceed two-twelfth (2/12) of the average annual usage of the applicant’s specific customer class or fifty dollars, whichever is greater. This fee may be changed by applicable statutory provisions.

EFT, CREDIT CARD AND DROP BOX PAYMENTS FOR PUBLIC SERVICE DISTRICTS

A service charge will be imposed on EFT, Credit Card or Drop Box payments. The amount shall be equal to the actual charges to the utility from the financial institution for processing payment. No additional charge or fee shall be collected by the District for accepting these forms of payment.

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:

- S = $A \times R \times .0006233 \times C$
- 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

- Bi = weight of BOD from unusual users, in pounds per year
- So = average unit costs of treatment (including sludge treatment) chargeable to total solids, in dollars per pound
- Si = 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 judgment 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.

150CSR02

Tariff Form No. 5

(Tariff Rule 13.2 form of Certified Statement for public service districts proposing rate increase of less than twenty-five percent of gross revenues)

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

Pursuant to the requirements of Tariff Rule 13.2 of the Rules for the Construction and Filing of Tariffs (Tariff Rules), I hereby certify that I am _____ (title of officer) of the _____ (name of utility), a public service district furnishing _____ (type of service) service within the State of West Virginia, and on the _____ day of _____, _____ (date), issued its Tariff P.S.C. W. Va. No. _____, canceling Tariff P.S.C. W. Va. No. _____, and that:

Check all that apply:

_____ (i) On the ____ day of _____, the newspaper _____ (insert the name of newspaper or newspapers of general circulation in each county where public service district provides service) published a notice stating the percentage increase in gross revenues that will be generated by the rates proposed in this rate filing.

_____ (ii) The rates proposed in this rate application constitute a rate increase over current rates that will result in a less than twenty-five percent increase in gross revenues of the public service district as reflected in the Rule 42, Statement A, Schedule 1 as Total Sales.

_____ (iii) This rate application is accompanied by the information prescribed by Rule 42 of the Tariff Rules.

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

_____ (Name of Public Service District)

By: _____ (Name of officer)

_____ (Title of officer)

Note: Attach a copy of the newspaper publication to this certified statement

150CSR02

Tariff Form No. 6

(Tariff Rule 8.1 et seq. and 10.1 et seq.)

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 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 Tariff Rule 8.1 et seq. or 10.1 et seq. of said Rules, as follows:

Check all that apply:

Posting and Publication:

_____(i) On the _____ day of _____, _____, exhibiting Tariff Form 8 or 8-A (as applicable) 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 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 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 _____, _____.

Tariff Form No. 6
Page 2 of 2

_____ (Name of Utility)

By: _____ (Name of officer)

_____ (Title of officer)

Tariff Form No. 6-A
(Tariff Rule 12.1 et seq. and Tariff Rule 23.2 et seq.)

LRR Public Service District and LRR Muni
VERIFICATION THAT RATE NOTICE WAS MAILED TO WHOLESALE CUSTOMERS

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

Pursuant to the requirements of Tariff Rule 12.1 et seq. or Tariff Rule 23.2 et seq., as applicable, I hereby certify that I am _____ (title of officer) of the _____ (name of LRR Public Service District or LRR Muni), a public utility furnishing _____ (type of service) service within the State of West Virginia, which on the _____ day of _____, _____ (date), adopted a resolution or ordinance to change its tariff pursuant to Tariff Rule 12.1 et seq. or Tariff Rule 23.2 et seq., as applicable, and that the utility mailed notice to wholesale customers advising of the change in rates, fees or charges and advising of the right to file a complaint with the Public Service Commission within thirty days of the effective date of the change in rates, fees or charges, pursuant to W. Va. Code §24-2-1(a)(6). Given under my hand this _____ day of _____, _____.

_____ (Name of utility)

_____ (Name of officer)

_____ (Title of officer)

150CSR02

Tariff Form No. 6-B
(Tariff Rule 8.2 et seq. (Historical Rule 19-A))

FORM OF CERTIFICATE OF PUBLICATION AND MAILING
OF NOTICE OF CHANGE IN TARIFF

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

Pursuant to the requirements of Tariff Rule 8.2. (Historical Rule 19-A), 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 Rule 19-A and that notice to the public of the Staff recommended rates with regard to this application, has been published and mailed as required by Tariff Rule 8.2. (Historical Rule 19-A) as follows:

Check as applicable:

Publication and Mailing:

(i) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the utility: (1) delivered a completed Tariff Form No. 10 to [utility to insert name of newspaper(s)], a newspaper or newspapers of general circulation in each of the counties in which the utility provides service, for publication one time. The utility is attaching, or will file, a photocopy of the newspaper publication with the Commission; and (2) the utility mailed a copy of Tariff Form No. 10 to each of its resale customers.

or

(ii) the utility mailed printed notice in the form of Tariff Form No. 10 to each of its customers .

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

_____ (Name of utility)

_____ (Name of officer)

_____ (Title of officer)

150CSR02

Tariff Form No. 7

(Tariff Rule 13.9. for public service districts proposing rate increase of less than twenty-five percent of gross revenues)

FORM OF CERTIFICATE OF 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 Tariff Rule 13.1 et seq. 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, and on the ____ day of _____, ____ (date), issued 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 provided as required by Tariff Rule 13.1 et seq. as follows:

Check all that apply:

____ (i) within ten days after filing its rate application, on the ____ day of _____, ____ , the public service district exhibited a copy of its Tariff Form No. 8-A1 at its offices and places of business in the territory affected.

____ (ii) delivered to [name of newspaper(s)] a newspaper or newspapers of general circulation in each of the counties in which the public service district provides service, for publication once a week for two successive weeks, Tariff Form No. 8-A1. A newspaper-provided affidavit of publication will be furnished to the Commission as soon as it is available.

____ (iii) issued a press release to [name of newspaper(s)] a newspaper or newspapers of general circulation in each of the counties in which the public service district provides service, containing the substance of Tariff Form No. 8-A1.

Mailing to resale customers:

____ This public service district does not have resale customers, or

____ On the ____ day of _____, ____ , the public service district separately mailed Tariff Form No. 8-A1 to each of its resale customers, via certified mail, return receipt requested.

Mailing to non-resale customers:

On the ____ day of _____, ____ , the public service district 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) included Tariff Form No. 8-A1 as a bill insert;

____ (ii) separately mailed Tariff Form No. 8-A1; 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-A1, included 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 [insert date application filed with the Commission] by calling [insert public service district office telephone number]."; or

____ (iv) not more than twenty customers will be affected by the proposed change, and the public service district mailed printed notice in the form of Tariff Form No. 8-A1 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 public service district)

By: _____ (Name of officer)

_____ (Title of officer)

150CSR02

Tariff Form No. 8
(Tariff Rule 10.1.a. et seq.)

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]. If the Commission suspends the effective date, the Commission may establish a final deadline for intervention. . Failure to timely protest or intervene can affect your rights to protest any rate increases or 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 interventions may be mailed and addressed to The Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, 201 Brooks St., Charleston, West Virginia 25323, or may be hand-delivered. Protests may be filed on line through the Commission website (www.psc.state.wv.us) using the "Submit a Comment" link or may be mailed to the Executive Secretary at the same address as above.

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.

Tariff Form No. 8-A
(Tariff Rule 8.1.a. et seq.)

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 within thirty days, unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases or 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 interventions may be mailed and be addressed to Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, 201 Brooks St., Charleston, West Virginia 25323, or hand-delivered. Protests may be filed on line through the Commission website using the "Submit a Comment" link or may be mailed or hand-delivered to the Executive Secretary at the address above.

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.

150CSR02

Tariff Form No. 8-A1

(Tariff Rule 13.1 et seq. for use by Non-LRR Public Service District proposing rates to increase utility gross revenues by less than twenty-five percent and electing immediate rate implementation subject to refund)

PUBLIC NOTICE OF CHANGE IN RATES IN EFFECT SUBJECT TO REFUND

NOTICE is hereby given that _____ (name of public service district), 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. The requested rates and charges went into effect subject to refund on _____ and are subject to change (increases or decreases) by the Public Service Commission in its review of this filing. 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. (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 thirty days unless otherwise modified by Commission order. Failure to timely protest or intervene can affect your rights to protest any rate increases or 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 interventions may be mailed and be addressed to Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, 201 Brooks St. Charleston, West Virginia 25323, or hand-delivered. Protests may be filed on line through the Commission website using the "Submit a Comment" link or may be mailed or hand-delivered to the Executive Secretary at the address above.

A complete copy of the proposed rates, as well as a representative of the public service district 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 public service district:

(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.

150CSR02

Tariff Form No. 8-B
(Reserved)

**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 APPLICATION TO CHANGE RATES

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 Rule 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 or to participate in future proceedings. Requests to intervene must comply with the Commission's rules on intervention. All interventions may be mailed and be addressed to the Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, 201 Brooks St. Charleston, WV 25323, or hand-delivered. Protests may be filed on line through the Commission website using the "Submit a Comment" link or may be mailed or hand-delivered to the Executive Secretary at the address above.

Attach as Appendix B

[NAME OF UTILITY]
CASE NO. XX-XXXX-X-30B
STAFF RECOMMENDED TARIFF

Tariff Form No. 8-C
(Tariff Rule 14.2 et seq. (Historical Rule 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 Rule 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 or 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 interventions must be mailed or hand-delivered and be addressed to Executive Secretary, Public Service Commission of West Virginia, P.O. Box 812, Charleston, WV 25323. Protests may be filed on line through the Commission website using the "Submit a Comment" link or may be mailed to the Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, Charleston, West Virginia 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.

150CSR02

Tariff Form No. 9

(Tariff Rules 8.1 et seq., 8.2 et seq. (Historical RULE 19-A) and 10.1 et seq.)

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 file the protest on line through the Commission website using the "Submit a Comment" link, by mail addressed to: Executive Secretary of the PUBLIC SERVICE COMMISSION at P.O. Box 812, 201 Brooks Street, Charleston, West Virginia, 25323, or may appear at the hearing.

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.

150CSR02

Tariff Form No. 9a
(Tariff Rule 13.10 for public service district
with proposed rates that increase gross revenues
by twenty-five percent or less)

NOTICE OF PUBLIC HEARING ON RATE APPLICATION
FOR RATES IN EFFECT SUBJECT TO REFUND

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in
on (date), at (time) concerning the increased rates and charges filed by
(name of public service district), 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 file a written
protest on line through the Commission website using the "Submit a Comment" link by mail addressed to: Executive
Secretary of the PUBLIC SERVICE COMMISSION at P.O. Box 812, 201 Brooks Street, Charleston, West Virginia,
25323, by hand-delivery TO THE Public Service Commission, or may appear at the hearing.

The proposed increased rates and charges are currently in effect subject to refund 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:

Table with 3 columns: Category, (\$) INCREASE, (%) INCREASE. Rows include Residential, Commercial, Industrial, Resale, and 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. The requested rates and charges are currently in effect, subject to change (increases or decreases)
by the Public Service Commission in its review of this filing. If the Commission orders lower rates into effect, the
utility will be required to make customer refunds.

A complete copy of the proposed rates, as well as a representative of the public service district 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 public service district:

(List with each publication only those offices applicable)

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

150CSR02

Tariff Form No. 10
(Tariff Rule 8.2 et seq. (Historical Rule 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 review the Staff recommendation report may do so on the Commission website (www.psc.state.wv.us). Please note the rates that are ultimately adopted in the matter may be higher or lower than the Staff Recommended Rates. 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 may be filed on line through the Commission website using the "Submit a Comment" link or may be mailed to the Executive Secretary, Public Service Commission of West Virginia, P. O. Box 812, 201 Brooks St., Charleston, West Virginia 25323, or hand-delivered to the Public Service Commission. 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 written protest.

If no hearing is demanded, the Commission may affirm the proposed rates without a hearing.

Utility Name

150CSR02

Tariff Form No. 11
(Historical Rule 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 _____

2. 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.

3. 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.)

4. 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

150CSR02

Tariff Form No. 12
(Tariff Rule 23.1 et seq.)

PUBLIC NOTICE OF CHANGE IN RATES BY NON-LRR MUNI UTILITY

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 natural gas 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 of a municipally operated natural gas utility 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.

150CSR02

Tariff Form No. 13
(Tariff Rule 23.1 et seq.)

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 cooperative 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 cooperative board 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.

150CSR02

Tariff Form No. 14
(Tariff Rule 12.1.d. and 23.2.a.5)

NOTICE TO WHOLESALE CUSTOMER OF RIGHT TO FILE A RATE DISPUTE

NOTICE is hereby given that _____ (name of LRR Public Service District, LRR Muni or electric, telephone or natural gas cooperative) a public utility, has adopted by [ordinance/resolution] on _____ (date) a tariff containing increased rates, tolls and charges for furnishing _____ (type of utility) service. 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).

As a wholesale customer of the utility, if you believe that the utility acted in an unjust, unreasonable, unlawful or discriminatory manner in adopting the rate increase, you may file a dispute and request an investigation of the increased rates by the Public Service Commission.

You must exercise your right to dispute and request an investigation on or before ____ [utility to insert date of adoption vote].

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 at:

(List with each publication only those offices applicable.)

A copy of the proposed rates is also available for public inspection at the office of the Executive Secretary of the Public Service Commission at 201 Brooks Street, P. O. Box 812, Charleston, West Virginia 25323.

150CSR02

Tariff Form No. 15
(Tariff Rules 3.4.1. and 3.4.2.)

**Form for Locally Rate Regulated District or
Locally Rate Regulated Municipality**

Municipal Ordinance or County Commission Resolution Number: _____
(Assigned by Executive Secretary)

Utility Name:			
Approve By: (Kanawha Co. Comm., etc.)			
Approval Date:			
Effective Date:			
Revenue Produced By Rate Increase:			
Total Revenue			
SB234 Funding Amount 1/8 cash working capital			
(Municipalities Only) SB234 Depreciation Expense			
Other Changes to Rates, Fees & Charges			
	Water	Sewer	Total
Number of Customers			
Annual			

*ATTACH A COPY OF THE ORDINANCE OR RESOLUTION AND PUBLICATION INFORMATION.

SUMMARY OF CHANGE FOR AVERAGE MONTHLY BILL:

CUSTOMER CLASS	(\$ INCREASE	INCREASE (%)
Residential		
Commercial		
Industrial		
Resale		
Other		

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

_____ (Name of public service district)

_____ (Name of officer)

Tariff Form No. 42

The formats for statements and supporting schedules required by Tariff Rule 20.1 et. seq. (Historical Rule 42) for those utilities whose entire operations are under the jurisdiction of the West Virginia Public Service Commission are as follows.

Tariff Form No. 42
page 2 of 19

STATEMENT A
STATEMENT OF NET INCOME
YEAR ENDED _____, 20__

	Reference	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level	ProForma Adjustments	ProForma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Operating Revenues	Schedule 1							
Operating Revenue Deductions:								
Operation and Maintenance Expenses	Schedule 2							
Depreciation and Amortization	Schedule 3							
Taxes Other Than Federal Income Tax	Schedule 4							
Provisions For Federal Income 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								

Tariff Form No. 42
page 3 of 19

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	ProForma Adjustments	Adj No	ProForma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
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										

Tariff Form No. 42
page 4 of 19

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)
<i>Detail</i>										
<i>By</i>										
<i>Function and Account</i>										
<i>Total Function</i>										
<i>Total Operation and Maintenance Expenses</i>										

Tariff Form No. 42
page 5 of 19

STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
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)
Charges to Depreciation, Amortization and Depletion Accounts							
<i>Detail</i> <i>By</i> <i>Function</i>							
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

	Average Plant in Service per Statement B	Rate	Going Level Charges
	(1)	(2)	(3)
<i>Detail</i> <i>By</i> <i>Function and Account</i>			
Total <i>Function</i>			
TOTAL			

Tariff Form No. 42
 page 6 of 19
 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:							
<i>Detail</i> <i>By</i> <i>Type</i>							
West Virginia Taxes:							
<i>Detail</i> <i>By</i> <i>Type</i>							
(List Other States if Applicable):							
Local Taxes							
<i>Detail</i> <i>By</i> <i>Type</i>							
Total							
					ProForma Adjustments		
					ProForma		

Tariff Form No. 42

page 7 of 19

STATEMENT A

SCHEDULE 5

FEDERAL INCOME TAXES

YEAR ENDED _____, 20__

	Per Books	Per Books Adjusted	Going Level	ProForma
	(1)	(2)	(3)	(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				

Tariff Form No. 42
page 8 of 19

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)
<i>Detail</i> <i>By</i> <i>Account</i>							
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)
<i>Detail</i> <i>By</i> <i>Account</i>							
Total							

Tariff Form No. 42
page 9 of 19

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						

Tariff Form No. 42
 page 10 of 19
 STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE

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

Tariff Form No. 42
page 11 of 19

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)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total <i>Function</i>						
Total						
Accounting Adjustments <i>List Detail by Account</i>						
Per Books Adjusted						

Tariff Form No. 42
page 12 of 19

STATEMENT B
SCHEDULE 3
UNCLASSIFIED PLANT IN SERVICE

	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total <i>Function</i>						
Total						
Accounting Adjustments <i>List Detail by Account</i>						
Per Books Adjusted						

Tariff Form No. 42
page 13 of 19

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)
<i>Detail</i>						
<i>By</i>						
<i>Function and Account</i>						
Total <i>Function</i>						
Total						
Accounting Adjustments List Detail by Account						
Per Books Adjusted						

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STATEMENT B
SCHEDULE 5
MATERIAL AND SUPPLIES

	Average Monthly Balance
	(1)
<i>Detail</i> <i>By</i> <i>Account</i>	
Total	
Accounting Adjustments <i>List Detail by Account</i>	
Per Books Adjusted	

STATEMENT B
SCHEDULE 6
PREPAYMENTS

	Average Monthly Balance
	(1)
<i>Detail</i> <i>By</i> <i>Account</i>	
Total	
Accounting Adjustments <i>List Detail by Account</i>	
Per Books Adjusted	

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

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STATEMENT B
SCHEDULE 7
WORKING CASH ALLOWANCE

Provide detail of calculation

STATEMENT B
SCHEDULE 8
ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

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

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STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

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

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

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STATEMENT B
SCHEDULE 11
CUSTOMERS' ADVANCES FOR CONSTRUCTION

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

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STATEMENT D
BILL ANALYSIS

-No specific format is contemplated for the required bill analysis.

STATEMENT D
SCHEDULE 1
COMPARISON OF PRESENT AND PROPOSED TARIFFS

	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 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:

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.

Tariff Form No. 42
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STATEMENT G
DETAIL OF ADJUSTMENTS

Adjustment <u>Number</u>		Increase <u>(Decrease)</u>
	<u>Accounting Adjustments</u> <i>List Detail</i>	
	<u>Going Level Adjustments</u> <i>List Detail</i>	
	<u>ProForma Adjustments</u> <i>List Detail</i>	

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:

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STATEMENT A
STATEMENT OF NET INCOME
YEAR ENDED _____, 20__

	Reference	Total	Allocated to West Virginia Jurisdictional Operations						
		Company Per Books	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level	ProForma Adjustments	ProForma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Operating Revenues	Schedule 1								
Operating Revenue Deductions:									
Operation and Maintenance Expenses	Schedule 2								
Depreciation and Amortization	Schedule 3								
Taxes Other Than Federal Income Tax	Schedule 4								
Provisions For Federal Income 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									

Tariff Form No. 42-MJ
Page 3 of 28

STATEMENT A
SCHEDULE 1
DETAIL OF OPERATING REVENUES
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations									
	Company Per Books	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)	(11)
Sales of _____: (Water, gas, etc.)											
<i>Detail By Account</i>											
Total Sales of											
Other Operating Revenue:											
<i>Detail By Account</i>											
Total Other Operating Revenue											
Total Operating Revenue											

Tariff Form No. 42-MJ
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STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations									
	Company Per Books	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)	(11)
<i>Detail By Function and Account</i>											

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STATEMENT A
SCHEDULE 2
DETAIL OF OPERATION AND MAINTENANCE EXPENSES
YEAR ENDED _____, 20__

Total <i>Function</i>											
Total Operation and Maintenance Expenses											

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STATEMENT A
SCHEDULE 3
DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations						
	Company Per Books	Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Charges to Depreciation Amortization and Depletion Accounts								
<i>Detail</i> <i>By</i> <i>Function</i>								
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__

Tariff Form No. 42-MJ
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STATEMENT A
SCHEDULE 4
TAXES OTHER THAN FEDERAL INCOME TAXES
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations						
	Company Per Books	Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Federal Taxes:								
<i>Detail By Type</i>								
West Virginia Taxes:								
<i>Detail By Type</i>								
<i>Taxes:</i>								
(List Other States if Applicable)								
Local Taxes								
<i>Detail By Type</i>								
Total								
						ProForma Adjustments		
						ProForma		

Tariff Form No. 42-MJ
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STATEMENT A
SCHEDULE 5
FEDERAL INCOME TAXES
YEAR ENDED _____, 20__

	Total		Allocated to West Virginia Jurisdictional Operations		
	Company Per Books	Per Books	Per Books Adjusted	Going Level	ProForma
	(1)	(2)	(3)	(4)	(5)
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					

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STATEMENT A
SCHEDULE 6
OTHER INCOME
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations						
	Company Per Books	Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Detail By Account</i>								
Total								

STATEMENT A
SCHEDULE 7
OTHER INCOME DEDUCTIONS
YEAR ENDED _____, 20__

	Total	Allocated to West Virginia Jurisdictional Operations						
	Company Per Books	Per Books	Accounting Adjustments	Adj No	Per Books Adjusted	Going Level Adjustments	Adj No	Going Level
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Detail By Account</i>								
Total								

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STATEMENT B
AVERAGE RATE BASE

	Reference	Total	Allocated to West Virginia Jurisdictional Operations				
		Company Per Books	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level
	(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							

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STATEMENT B
SCHEDULE 1
PLANT IN SERVICE

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

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STATEMENT B
SCHEDULE 2
PLANT HELD FOR FUTURE USE

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 2
 PLANT HELD FOR FUTURE USE

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

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STATEMENT B
SCHEDULE 3
UNCLASSIFIED PLANT IN SERVICE

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 3
 UNCLASSIFIED PLANT IN SERVICE

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

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STATEMENT B
SCHEDULE 4
CONSTRUCTION WORK IN PROGRESS - COMPLETED AND IN SERVICE

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 4
 CONSTRUCTION WORK IN PROGRESS -
 COMPLETED AND IN SERVICE

Total <i>Function</i>							
Total							
Accounting Adjustments List Detail by Account							
Per Books Adjusted							

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STATEMENT B
SCHEDULE 5
MATERIAL AND SUPPLIES

	Average Monthly Balance	
	Total Company	WV Jurisdictional
	(1)	(2)
<i>Detail By Account</i>		
Total		
Accounting Adjustments <i>List Detail by Account</i>		
Per Books Adjusted		

STATEMENT B
SCHEDULE 6
PREPAYMENTS

	Average Monthly Balance	
	Total Company	WV Jurisdictional
	(1)	(2)
<i>Detail By Account</i>		
Total		
Accounting Adjustments <i>List Detail by Account</i>		
Per Books Adjusted		

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

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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	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail 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							

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STATEMENT B
SCHEDULE 9
RETIREMENT WORK IN PROGRESS

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 9
 RETIREMENT WORK IN PROGRESS

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

STATEMENT B
SCHEDULE 10
CONTRIBUTIONS IN AID OF CONSTRUCTION

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 10
 CONTRIBUTIONS IN AID OF CONSTRUCTION

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

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STATEMENT B
SCHEDULE 11
CUSTOMERS' ADVANCES FOR CONSTRUCTION

	Total Company						WV Jurisdictional
	Balance Beginning of Year	Additions	Retirements	Other Changes	Balance End of Year	Average Monthly Balance	Average Monthly Balance
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Detail By Function and Account</i>							

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STATEMENT B
 SCHEDULE 11
 CUSTOMERS' ADVANCES FOR
 CONSTRUCTION

Total <i>Function</i>							
Total							
Accounting Adjustments <i>List Detail by Account</i>							
Per Books Adjusted							

Tariff Form No. 42-MJ
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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.-

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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
(Tariff Rule 34.1)

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 W. Va. 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)

150CSR02

M. C. Tariff Form No. 2
(Tariff Rule 34.4 (Historical 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
(Tariff Rule 30.1 et seq. and 32.1 et seq.)

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 Tariff Rule 30.1 et seq. and 32.1 et seq. (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 Tariff Rule 30.1 et seq. or 32.1 et seq. of said Rules as follows:

Check all that apply:

Posting and Publication:

_____(i) On the ___ day of ____, ____, [insert name of carrier] began 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) delivered to the [carrier to insert name of newspaper(s)] a newspaper or newspapers 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 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) included of M.C. Tariff Form No. [8 or 8-A] as a bill insert;

_____(ii) separately mailed 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], included 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
(Tariff Rule 30.2 et seq. (Historical M.C. 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 Tariff Rule 30.2 et seq. (Historical 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 Tariff Rule 30.2 et seq. (Historical M.C. Rule 19-A) and that notice to the public of the application has been mailed to all customers as required by M.C. 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
(Tariff Rule 30.2 et seq. (Historical M.C. 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 Tariff Rule 30.2 (Historical 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 Tariff Rule 30.2 (Historical M.C. Rule 19-A) and that notice to the public of the Staff recommended rates with regard to this application, has been published as required by Tariff Rule 30.2 (Historical M.C. Rule 19-A) as follows:

Check as applicable:

Publication/Mailing:

_____(i) within ten (10) days of receiving the Commission's order requiring notice of the Staff recommended rates, the carrier delivered a completed M.C. Tariff Form No. 10 to [carrier to insert name of newspaper(s)] a newspaper or newspapers of general circulation in each of the counties in which the carrier provides service, for publication one time. The carrier is attaching, or will file, a photocopy of the newspaper publication with the Commission.

Or

(ii) the carrier mailed printed notice in the form of M.C. Tariff Form No. 10 to each of its customers.

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

_____ (Name of carrier)

_____ (Name of officer)

_____ (Title of officer)

M.C. Tariff Form No. 7
(Tariff Rule 30.4 et seq.)

NOTICE TO CUSTOMERS OF RATE INCREASE

_____ (carrier name) provides notice that it will increase its rates (excluding fuel and tipping fee surcharges) to not exceed the _____ percentage increase in the United States Department of Labor, Bureau of Labor Statistics, Garbage and Trash Collection Index as calculated by the Public Service Commission, from September to September, more specifically defined as the relevant time period in Tariff Rule 30.4.1. The increased residential and negotiated commercial tariff rates will take effect on _____ as shown in the table below:

RATES:
Residential Base Rates
Commercial Rates

<u>Present Rate</u>	<u>Proposed Rate</u>	<u>\$\$\$ Increase</u>	<u>Percent Increase</u>

This increase will be implemented pursuant to West Virginia Code §24A-5-2a(d) which specifies that an annual rate increase shall be permitted without the filing of an application for approval by the Public Service Commission provided that notice is given to customers and the increase is not greater than the preceding September year over year increase in the Garbage and Trash Collection Index.

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 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
(Tariff Rule 30.1 et seq.)

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 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
(Tariff Rules 30.1 et seq., 30.2 et seq. (Historical Rule 19-A), and 32.1 et seq.)

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
(Tariff Rule 30.2 et seq. (Historical M. C. Rule 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
(Tariff Rule 30.2 et seq. (Historical M. C. Rule 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
(Tariff Rule 30.1 et seq.)

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. As of the end of the last month of the test year used in this rate application, (name of carrier) had _____ residential customers and _____ commercial customers.

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)

COMPANY NAME
STATEMENT OF NET INCOME
YEAR ENDED XXX

STATEMENT A

	Reference	Per Books (1)	Accounting Adjustments (2)	Per Books Adjusted (3)	Going-Level Adjustments (4)	Going-Level (5)	Proforma Adjustments (6)	Proforma (7a)
Operating Revenues	Schedule 1							
Operating Revenue Deductions:								
Operation and Maintenance Expenses	Schedule 2							
Depreciation and Amortization	Schedule 3							
Taxes Other than Fed Income	Schedule 4							
Provision for Federal Income Taxes	Schedule 5							
Provision for State Income Taxes	Schedule 5							
Total Operating Revenue Deductions								
Net Operating Income (Loss)								
Other Income	Schedule 6							
Other Income Deductions	Schedule 7							
Net Income (Loss)								
Operating Ratio Before Income Taxes								
Operating Ratio After income Taxes								

Include all operating and non-operating revenue items, including non-WV jurisdictional revenue. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 DETAIL OF OPERATING REVENUES
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 1

Accounts	Per Books	Accounting Adjustments	Adj. No.	Per Books Adjustments	Going-Level Adjustments	Adj. No.	Going-Level	Pro Forma Adjustments	Adj. No.	Pro Forma
	(1)	(2)		(3)	(4)		(5)	(6)		(7)
Residential (Including fuel Surcharges)										
Commercial (Including fuel Surcharges)										
Roll Off Revenue										
Roll off Delivery & Rental										
Disposal/Landfill										
Total Revenues Including Fuel Surcharges										

Add or rename line item descriptions if necessary to fit the carrier's system of accounts.

Include all operating and non-operating revenue items, including non-WV jurisdictional revenue. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 OPERATATION AND MAINTENANCE EXPENSES
 YEAR ENDED XXX

Statement A
 Schedule 2

Accounts	Per Books	Accounting Adjustment	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)
Detail of Expenses										
Total Operation and Maintenance Expense										

Add line item descriptions to fit the carrier's system of accounts.

List all expense items. If exclusion of non jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 CALCULATION OF DEPRECIATION EXPENSE
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 3

Description	Asset Number	Date Acquired (1)	Date Retired (If Applicable) (2)	Cost (3)	Less: Salvage Value (4)	Depreciable Basis (5)	Years Life (6)	Depreciation Expense (7)
Totals								

Add line item descriptions as necessary to fit the carrier's system of accounts.

COMPANY NAME
 TAXES OTHER THAN FEDERAL INCOME TAXES
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 4

Accounts	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)
Detail of Taxes										
Total										

Add line item descriptions as necessary to fit the carrier's system of accounts.

List all expense items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 STATE AND FEDERAL INCOME TAXES
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 5
 PAGE 1 OF 3

Accounts	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustment	Pro Forma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating and non-operating revenues							
Less:							
Operation and Maintenance Expenses							
Depreciation, Depletion, Amortization							
Taxes Other than Fed. Income Taxes							
Interest expense							
Other non-operating expenses							
Subtotal							
Other statutory additions (deductions):							
Gain (Loss) on Sale of Asset							
Other Income Deductions							
Net Income (loss) before SIT & FIT							
Taxable Income (Loss) before SIT & FIT							

Add or rename line item descriptions if necessary to fit the carrier's system of accounts.

List all expense items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 STATE AND FEDERAL INCOME TAXES
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 5
 PAGE 2 OF 3

Accounts	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustment	Pro Forma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Taxable Income(Loss) before SIT							
State Income Tax							
Fed. Taxable Income before NOL							
Deductions and Special Deductions							
Net Op. Loss Deduction							
Special Deductions Dividend Excluded							
Loss Carryforward							
Net Taxable Income							
Federal Corporation Tax Rate - %							
Total Federal Income Tax							

Add or rename line item descriptions if necessary to fit the carrier's system of accounts _____

List all expense items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 STATE AND FEDERAL INCOME TAXES
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 5
 PAGE 3 OF 3

Accounts	Per Books	Accounting Adjustments	Per Books Adjusted	Going Level Adjustments	Going Level	Pro Forma Adjustment	Pro Forma
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Taxable Income							
State Net Operating Loss Carryforward							
State Taxable Net Income							
State Income Tax- %							
Total State Income Tax							

Add or rename line item descriptions if necessary to fit the carrier's system of accounts.

List all expense items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 OTHER INCOME DEDUCTIONS
 YEAR ENDED XXX

STATEMENT A
 SCHEDULE 7

Accounts	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)
OTHER INCOME DEDUCTIONS										
Total Other Income Deductions										

Add line item descriptions as necessary to fit the carrier's system of accounts.

List all expense items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 BILL ANALYSIS
 YEAR ENDED XXX

STATEMENT D

	Per Books Billing Determinants	Rates	Revenue	Going Level		Pro Forma		Pro Forma Increases	
				Rates	Revenue	Rates	Revenue	Amount	Percent
				(1)	(2)	(3)	(4)	(5)	(6)
Residential									
Base Rate									
Residential Fuel Surcharge									
Other Residential Surcharges									
Residential Optional Services									
Residential Extra Revenue									
Total Residential Revenue									
Commercial Revenue									
Commercial Regular Monthly Service									
Commercial Fuel Surcharge									
Commercial Extra Revenue									
Roll-Off Revenue (excluding landfill)									
Roll Off Delivery & Rental									
Roll Off Fuel Surcharge									
Total Rolloff Revenue									
Total									
Correction Factor									
Per Books									

Add line item descriptions as necessary to fit the carrier's system of accounts.

List all revenue items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.

COMPANY NAME
 COMPARATIVE BALANCE SHEET
 DECEMBER 31, (Current Test Year) and (Previous year)

STATEMENT F

	<u>12/31/Current Test Year \$</u>	<u>12/31/Previous year \$</u>
<u>Current Assets:</u>		
<u>Cash and Cash</u>	_____	_____
<u>Equivalents Accounts</u>	_____	_____
<u>Receivable Other Current</u>	_____	_____
<u>Assets Other Investments</u>	_____	_____
<u>Total Current Assets</u>	_____	_____
<u>Long-Term Assets:</u>		
<u>Building and Improvements</u>	_____	_____
<u>Transportation Equipment</u>	_____	_____
<u>Machinery and Equipment</u>	_____	_____
<u>Refuse Containers</u>	_____	_____
<u>Office Furniture and Equipment</u>	_____	_____
<u>Accumulated Depreciation</u>	_____	_____
<u>Total Long-Term Assets</u>	_____	_____
<u>Other Assets:</u>		
<u>Customer List, Net</u>	_____	_____
<u>Total Assets:</u>	_____	_____
<u>Current Liabilities: Current</u>		
<u>Portion of LT Debt Accounts</u>	_____	_____
<u>Payable - Non-Affiliates</u>	_____	_____
<u>Accounts Payable-Affiliates</u>	_____	_____
<u>Accrued Liabilities Other</u>	_____	_____
<u>Current Liabilities Total</u>	_____	_____
<u>Current Liabilities</u>	_____	_____
<u>Long-Term</u>	_____	_____
<u>Liabilities: LT Debt</u>	_____	_____
<u>Deferred Income Taxes</u>	_____	_____
<u>Total Long-Term Liabilities</u>	_____	_____
<u>Stockholders Equity:</u>		
<u>Retained Earnings</u>	_____	_____
<u>Common Stock</u>	_____	_____
<u>Total Stockholder's Equity</u>	_____	_____
<u>Total Liabilities and Equity</u>	_____	_____

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COMPANY NAME
 DETAIL OF ADJUSTMENTS
 YEAR ENDED XXX

STATEMENT G

Adj. No.	Specify Line Item (Account) That is Adjusted	Amount \$
PER BOOKS ADJUSTMENTS		
(#)	Number and List each adjustment separately Provide summary of reason for and purpose of adjustment. Provide summary calculation showing units and rates supporting the amount of the adjustment,	#,###
(#)	Number and List each adjustment separately Provide summary of reason for and purpose of adjustment. Provide summary calculation showing units and rates supporting the amount of the adjustment,	##,###
GOING-LEVEL ADJUSTMENTS		
(#)	Number and List each adjustment separately Provide summary of reason for and purpose of adjustment. Provide summary calculation showing units and rates supporting the amount of the adjustment.	#,###
(#)	Number and List each adjustment separately Provide summary of reason for and purpose of adjustment. Provide summary calculation showing units and rates supporting the amount of the adjustment,	#,###
PROFORMA ADJUSTMENTS		
(#)	Number and List each adjustment separately Provide summary of reason for and purpose of adjustment. Provide summary calculation showing units and rates supporting the amount of the adjustment,	#,###

Example of a Going-Level Adjustment

1	Tires Expense	\$5,300
	To adjust expense to current cost levels	
	Average number of tires purchased per year	34
	Current cost per tire	\$350
	Total going-level cost	\$11,900
	Test year expense for tires	\$6,600
	Going level adjustment	\$5,300

COMPANY NAME
 CASH FLOW FROM OPERATIONS
 YEAR ENDED XXX

STATEMENT H

	<u>Per Books</u>	<u>Per Books Adjusted</u>	<u>Going Level</u>	<u>Pro Forma</u>
<u>Available Cash</u>				
<u>Operating Revenues</u>				
<u>Net Other Income and Deductions (Excluding Interest)</u>				
<u>Total Available Cash</u>				
<u>Cash Required</u>				
<u>Operating Expenses</u>				
<u>Taxes Other Than Income Tax</u>				
<u>State Income Tax</u>				
<u>Federal Income Tax</u>				
<u>Total Cash Required Before Debt Service</u>				
<u>Cash Available for Debt Service (A)</u>				
<u>Debt Service Requirements Interest</u>				
<u>Principal Retirement</u>				
<u>Total Debt Service Requirement (B) Remaining Surplus</u>				
<u>Percent Coverage (A) / (B)</u>				

List all revenue and expenditure items. If exclusion of non-jurisdictional revenues is proposed, fully explanatory separate Statements showing allocation of all expenses to non-jurisdictional operations must be submitted with the Rate Application.