

**To: Beth K. Roads, Esq.**

**Date: December 14, 2007**

The Office of Utility Consumer Counselor (OUCC) submits these additional comments to the Indiana Utility Regulatory Commission (“Commission”) for its consideration regarding the proposed rules governing Minimum Standard Filing Requirements.

**General Comments:**

- Add a section requiring provision of a confidentiality agreement, to be provided when testimony is filed, for companies who have information they wish to keep confidential.

**Specific Comments:**

1-5-8 *Working papers and data; revenues, expenses, and taxes*

- (17)(D) For allocated affiliate charges, a schedule showing the total staffing for each department allocating charges at the beginning of the test year and the end of the test year.

1-5-10 *Working papers and data; rate base, utility plant in service*

- 10(d) An annual summary by sub-account of actual net plant additions to a utility’s plant in service used to determine the plant in service rate base proposed by the utility, showing
  - (1) Plant additions
  - (2) Retirements, and
  - (3) Other changes

**for each year since the last rate base update** and, as available, for each month subsequent to the test year ending with the plant cutoff date.

1-5-13 *Working papers and data; rate of return and capital structure*

- Expand to include all workpapers that support the cost of equity and fair rate of return estimation, including
  - If the Risk Premium model is used, all reports necessary to supported the estimated risk premium.
  - If any other cost of equity models are used, all reports used by the utility to derive its estimated cost of equity.
  - If a Comparable Earnings model is used and the proxy group contains more than 20 companies, the utility should provide on a computer CD a copy of the analysis used by the utility in whatever format or program was used to derive the estimated cost of equity or fair rate of return.

- (d) Add back the verbiage eliminated by the Strawman. Specifically, **“...and as of the latest date reasonably available prior to the post filing date respectively,....”**
- 13(j) This section should be expanded as follows: **If the Parent company’s debt is not rated but a subsidiary of the parent company is rated, provide all rating reports on the Parent’s subsidiary whose debt is rated.**

The OUCC appreciates the opportunity to continue participating in this rulemaking, and wishes to reserve the right to file additional comments in response to those filed by other stakeholders.