

Utility Company
202X Rate Case
Index of Issues, Requests, and Supporting Witnesses¹

Subject	GENERAL	Supporting Witness
Test Year	Twelve Months Ended Month Day, Year	• Witness
Historical Base Period	Twelve Months Ended Month Day, Year	• Witness

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Overall Revenue Increase	<ul style="list-style-type: none"> Total annual increase in revenue of approximately \$XXX million, or xx.xx% to be phased in over X steps. Provide revenue increase information by phase if applicable 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) Witness (topic covered) Utility Company Financial Exhibit (details) 	<ul style="list-style-type: none"> Workpaper ABC-1 Exhibit No. 1
Financial Forecast (if applicable)	<ul style="list-style-type: none"> Set rates based on Utility Company's Test Year financial forecast Reflect forecasted revenues, O&M, and capital investments in rates 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">
Return on Equity (ROE)	<ul style="list-style-type: none"> Authorize x.x% ROE 	<ul style="list-style-type: none"> Witness (topic covered) 	<ul style="list-style-type: none">
Weighted Average Cost of Capital (WACC)	<ul style="list-style-type: none"> Authorize WACC applied to forecasted/ original cost rate base 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">

¹ This Index of the Company's case-in-chief is intended to highlight issues and is *not an exhaustive list* of Utility Company's requests in this proceeding. A complete account of Utility Company's requested relief can be found in Utility Company's case-in-chief, including but not limited to its petition, testimony, exhibits, workpapers, and MSFR responses.

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Depreciation (if applicable)	<ul style="list-style-type: none"> Set new depreciation rates and reflect the resulting depreciation expense in base rates based on depreciation study 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">
Prepaid Pension Asset (if applicable)	<ul style="list-style-type: none"> Description of relief requested 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">
Taxes	<ul style="list-style-type: none"> Reflect forecasted Test Year tax expense in base rates, including amortization of EDIT Apply gross revenue conversion factor (GRCF) Reflect Accumulated Deferred Income Taxes (ADIT) in rate base Reflect Unamortized Excess Accumulated Deferred Income Taxes (EDIT) in rate base Description of other tax relief requested 	<ul style="list-style-type: none"> Witness (topic covered) Witness (topic covered) Witness (topic covered) 	<ul style="list-style-type: none">

REVENUE REQUIREMENT			
Subject	Utility Company Request	Supporting Witness	Workpaper or Exhibit Reference
Forecasted Rate Base	<ul style="list-style-type: none"> • Reflect forecasted capital projects in rate base • Description of forecast technique • Description of major projects • Description of other relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •
Customer Assistance Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • •
Pilot Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • • •
Wholesale Contracts (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Advanced Metering Projects (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Economic Development Programs (if applicable)	<ul style="list-style-type: none"> • Description of relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •

COST OF SERVICE AND RATE DESIGN			
Subject	Utility Company Proposal	Supporting Witness	Workpaper or Exhibit Reference
Class Cost of Service Study (COSS)	<ul style="list-style-type: none"> • Description of allocation methodology proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • COSS •
Jurisdictional Cost of Service Study (JCOSS) (if applicable)	<ul style="list-style-type: none"> • Description of allocation methodology proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • COSS •
Overall Rate Design (if applicable)	<ul style="list-style-type: none"> • Description of rate design proposal • Description of how any subsidies are being eliminated • Description of any proposed changes to recovery of fixed costs • Description of other rate design changes proposed 	<ul style="list-style-type: none"> • Witness (topic covered) • Witness (topic covered) • Witness (topic covered) 	<ul style="list-style-type: none"> • • •
Rider Proposals (if applicable)	<ul style="list-style-type: none"> • Description of each relief requested 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •
Terms and Conditions of Service and Tariffs	<ul style="list-style-type: none"> • Description of proposed changes to terms and conditions • Description of proposed changes or additions to miscellaneous or non-recurring charges • Description of other proposed changes to Terms and Condition of Service or Tariffs 	<ul style="list-style-type: none"> • Witness (topic covered) 	<ul style="list-style-type: none"> •