

# Summary of Rate Case Filing Requirements

## GENERAL

	AR	IN	KY	LA	MI	OH	OK	TN	TX (SPP)	TX (ERCOT)	VA	WV	FERC Generation	FERC Transmission
<b>Time Limitations Between Cases</b>	No	Yes	No	No	12 mths	No	No	No	Yes <i>Note 9</i>	Yes <i>Note 9</i>	Yes	No	N/A	N/A
<b>Rates Effective Subject to Refund</b>	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	N/A	N/A
<b>Fuel Clause Renewal Frequency</b>	Annually	Semi-Annually	Monthly	Monthly	Annually	N/A	Annually	Annually	Tri-Annually	N/A	Annually	Annually	N/A	N/A
<b>Approx # of Months After Filing to Implement Rates</b>	10	10 @ 50% if no order	6	4 <i>Note 11</i>	10	9	6	9	6	12	10 <i>Note 8</i>	10	Less than 1	2
<b>Approx # of Months After Filing Order Expected</b>	10	10	6	4 <i>Note 11</i>	10	12	6	9	12	9	8	10	N/A	N/A

## NOTICE OF INTENT

	AR	IN	KY	LA	MI	OH	OK	TN	TX (SPP)	TX (ERCOT)	VA	WV	FERC Generation	FERC Transmission
<b>Prior PSC Notice Required?</b>	Yes	Yes	Yes	No	Yes	Yes	Yes	No	Yes <i>Note 10</i>	Yes <i>Note 10</i>	Yes	Yes	No	No
<b>Notice Period (days)</b>	60-90	30	30-60	N/A	30	30	45	N/A	30	30	60	30	No	No

## CASE COMPONENTS

	AR	IN	KY	LA	MI	OH	OK	TN	TX (SPP)	TX (ERCOT)	VA	WV	FERC Generation	FERC Transmission
<b>Base Case Test Year</b>	Partially Projected	Hist., Forecast or Hybrid	Forecast Optional	Hist. (Formula Rate)	Forecast Optional	Partially/Fully Projected	Hist.	Hist.	Hist.	Hist.	Hist.	Hist.	Historical/Forecasted	Forecasted
<b>Post Test Year Adjustment Period (Months)</b>	12	12	12	-	-	-	Min 6, no max	18	<i>Note 12</i>	-	3	12	-	True-up
<b>Cash Return on CWIP</b>	Partial	Limited <i>Note 2</i>	Optional <i>Note 3</i>	Partial <i>Note 1</i>	Yes	Limited <i>Note 4</i>	No <i>Note 1</i>	Yes	Limited <i>Note 5</i>	Limited <i>Note 5</i>	Yes	<i>Note 7</i>	Limited <i>Note 6</i>	Varies <i>Note 6</i>

Note 1: CWIP that is projected to be placed into service within six months post test year is included in rate base (for LA, under separate docket only). No CWIP in annual formula rates.

Note 2: CWIP is not included in rate base for a general rate case. However, for capital rider projects, the Commission may add CWIP to utility property for ratemaking purposes between rate cases via a surcharge. In addition, legislation (SB 251) was passed that will allow CWIP recovery through a tracker for Cook Life Cycle Management projects.

Note 3: KPCo uses capitalization instead of rate base which includes CWIP, however, there is also a partial AFUDC offset which partially negates the cash return effect of CWIP in capitalization or rate base.

Note 4: Ohio (ESP) cases are cost-based. Distribution cases are cost-of-service based.

Note 5: Can request inclusion in rate base but requires a showing that it is needed to maintain financial integrity. The financial integrity standard in Texas is not clearly defined and has been essentially impossible to meet.

Note 6: General FERC rules allow for CWIP in rate base. AEP's generation formula rates and Joint Ventures Transmission rates include some form of partial or full CWIP recovery.

Note 7: CWIP recovery has been allowed in surcharges.

Note 8: The SCC is required to issue a triennial order within 8 months of filing. Rates are to be implemented 60 days after order and are not subject to refund. Depending on the nature of the RAC, the SCC has a statutory limit to issue decisions within 3 months for a transmission cost recovery RAC, 8 months for an environmental compliance, RPS-RAC or DR/EE-RAC, and 9 months for cost recovery related to a new generating facility.

Note 9: Each investor-owned utility within and outside of ERCOT must file for a comprehensive rate review within 48 months of the order setting rates in its most recent comprehensive rate proceeding. Subject to extension by the Commission.

Note 10: Notice is sent to Municipalities within the jurisdiction but is not a filing with the PUCT.

Note 11: The 4 month timeframe applies to the Formula Rate Plan only. Does not apply to base rates.

Note 12: Post test year adjustments may be made for investments that represent 10% of rate base and are expected to be in service before rates go into effect.