

7825.0700 PETITION FOR DEPRECIATION CERTIFICATION.

Subpart 1. **Petition for depreciation certification.** Initially upon commission notification, and at least every five years thereafter, each public utility shall file a petition for depreciation certification and the following depreciation schedules (for each year since the last certification) in the form prescribed by the commission.

A. Plant in service (by primary account for classes A, B, C, and D): beginning and ending plant balances; additions and retirements; adjustments and transfers.

B. Analysis of depreciation reserve (based on depreciation studies by primary account for classes A and B; by functional group for classes C and D): beginning and ending reserve balances; depreciation accruals and plant retirements; cost of removal and gross salvage value; transfers, adjustments and other debits (credits).

C. Summary of annual depreciation accruals (based on depreciation studies by primary account for classes A and B; by functional group for classes C and D): plant balance; estimated net salvage; depreciation reserve; probable service life; depreciation accrual and rate.

Subp. 2. **Additional information on certification petition.** In addition, all utilities shall provide with the petition for depreciation certification:

A. A list of accounts upon which the utility has made studies of the estimates of service life and salvage, the dollar effects and the results of these studies, and the utility-recommended depreciation rates for the accounts.

B. A list of any major future additions or retirements to the plant accounts that the utility believes may have a material effect on the current certification results.

C. All utilities shall furnish any additional documentation necessary to support findings of the study.

Statutory Authority: *MS s 216B.08; 216B.11*

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