

COLORADO DEPARTMENT OF REGULATORY AGENCIES

Public Utilities Commission

4 CODE OF COLORADO REGULATIONS (CCR) 723-4

PART 4 RULES REGULATING GAS UTILITIES

BASIS, PURPOSE, AND STATUTORY AUTHORITY.

The basis and purpose of these rules is to set forth the manner of regulation over jurisdictional gas utilities, the services they provide, and their actions to maintain just and reasonable rates, ensure system safety, reliability, and resiliency, protect disproportionately impacted communities, and reduce greenhouse gas emissions from the use of gas by their customers and from leaks in their facilities. These rules also set forth the manner of regulation over master meter operators. These rules address a wide variety of subject areas including, but not limited to, planning, expenditure and demand forecasting, cost and rate impacts, system safety and integrity planning, service interruption, meter testing and accuracy, safety, customer information, customer deposits, rate schedules and tariffs, discontinuance of service, master meter operations, transportation service, flexible regulation, procedures for administering the Low-Income Energy Assistance Act, gas service low-income programs, cost allocation between regulated and unregulated operations, recovery of gas costs, appeals regarding local government land use decisions, demand side management programs, the reduction of greenhouse gas emissions from the distribution and end-use consumption of gas, and authority of the Commission to impose civil penalties on public utilities. The statutory authority for these rules can be found at §§ 29-20-108, 40-1-103.5, 40-2-108, 40-3-102, 40-3-102.5, 40-3-103, 40-3-104.3, 40-3-106, 40-3-111, 40-3-114, 40-3-101, 40-3.2-103, 40-3.2-106, 40-3.2-107, 40-3.2-108, 40-4-101, 40-4-106, 40-4-108, 40-4-109, 40-5-103, 40-7-117, 40-7-113.5, 40-7-116.5; and 40-8.7-105(5), C.R.S.

GENERAL PROVISIONS

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[indicates omission of unaffected rules]

4001. Definitions.

The following definitions apply throughout this Part 4, except where a specific rule or statute provides otherwise. In addition to the definitions here, the definitions found in the Public Utilities Law and Part 1 apply to these rules. In the event of a conflict between these definitions and a statutory definition, the statutory definition shall apply. In the event of a conflict between these definitions and a definition in Part 1, these definitions shall apply.

- (a) "Affiliate" of a utility means a subsidiary of a utility, a parent corporation of a utility, a joint venture organized as a separate corporation or partnership to the extent of the individual utility's

involvement with the joint venture, a subsidiary of a parent corporation of a utility or where the utility or the parent corporation has a controlling interest over an entity.

- (b) “Aggregated data” means customer data, alone or in combination with non-customer data, resulting from processing (e.g., average of a group of customers) or a compilation of customer data of one or more customers from which and personal information has been removed.
- (c) “Applicant for service” means a person who applies for utility service and who either has taken no previous utility service from that utility or has not taken utility service from that utility within the most recent 30 days.
- (d) “Air Pollution Control Division” means the Air Pollution Control Division of the Colorado Department of Public Health and Environment established by § 25-1-102(2)(a), C.R.S.
- (e) “Air Quality Control Commission” means the decision-making body within the Colorado Department of Public Health and Environment established by § 25-7-104, C.R.S., to oversee and promulgate the rules to administer Colorado’s air quality programs.
- (f) “Base rate” means charges used to recover costs of utility infrastructure and operations, including a return on capital investment, not otherwise recovered through a utility rate adjustment mechanism.
- (g) “Basis Point” means one-hundredth of a percentage point (100 basis points = 1 percent).
- (h) “Benefit of service” means the use of utility service by each person of legal age who resides at a premises to which service is delivered and who is not registered with the utility as the customer of record.
- (i) “Best value employment metrics” means additional labor metrics required to be obtained by a utility from bidders and contractors for a utility construction contract, specifically, the length and type of training and apprenticeship programs available to the workforce, the percentage of labor estimated to be Colorado residents as compared to out-of-state workers, the number and type of long-term careers supported by the project, whether the workforce will be covered by a labor agreement, and the wage rates and health care and pension benefits, including employer pension contribution rates, provided to protect labor.
- (j) “Biomethane” means:
 - (I) a mixture of carbon dioxide and hydrocarbons released from the biological decomposition of organic materials that is primarily methane and provides a net reduction in greenhouse gas emissions; and
 - (II) includes biomethane recovered from manure management systems or anaerobic digesters that has been processed to meet pipeline quality gas standards.
- (k) “Commission” means the Colorado Public Utilities Commission.
- (l) “Contracted agent” means any person that has contracted with a utility in compliance with rule 4030 to assist in the provision of regulated utility services (e.g., an affiliate or vendor).

- (m) "Cubic foot" means, as the context requires.
 - (I) At Local Pressure Conditions. For the purpose of measuring gas to a customer at local pressure conditions, a cubic foot is that amount of gas which occupies a volume of one cubic foot under the conditions existing in the customer's meter as and where installed. When gas is metered at a pressure in excess of eight inches of water column gauge pressure, a suitable correction factor shall be applied to provide for measurement of gas as if delivered and metered at a pressure of six inches of water column gauge pressure. A utility may also apply appropriate factors to correct local pressure measurement to standard conditions.
 - (II) At Standard Conditions. For all other purposes, including testing gas, a standard cubic foot is that amount of gas at standard conditions which occupies a volume of one cubic foot.
- (n) "Curtailement" means the inability of a transportation customer or a sales customer to receive gas due to a shortage of gas supply.
- (o) "Customer" means any person who is currently receiving utility service. Any person who moves within a utility's service territory and obtains utility service at a new location within 30 days shall be considered a "customer." Unless stated in a particular rule, "customer" applies to any class of customer as defined by the Commission or by utility tariff.
- (p) "Customer data" means customer specific information, excluding personal information as defined in paragraph 1004(x), that is:
 - (I) collected from the gas meter by the utility and stored in its data systems;
 - (II) combined with customer-specific energy usage information on bills issued to the customer for regulated utility service when not publicly or lawfully available to the general public; or
 - (III) about the customer's participation in regulated utility programs, such as renewable energy, demand-side management, load management, or energy efficiency programs.
- (q) "Dekatherm" (Dth) means a measurement of gas commodity heat content. One Dekatherm is the energy equivalent of 1,000,000 British Thermal Units (1 MMBtu).
- (r) "Dedicated recovered methane pipeline" means a conveyance of recovered methane that is not a part of a common carrier pipeline system, and which conveys recovered methane from where it is generated to a common carrier pipeline or to the end user in Colorado for which the recovered methane was produced so long as the recovered methane replaces geologic gas supplied by a gas distribution utility or small gas distribution utility.
- (s) "Design peak demand" refers to the maximum gas flow rate projected for a utility system, or a portion thereof, which is utilized by a utility for gas infrastructure capacity planning.
- (t) "Disproportionately impacted community" means a geographic area defined pursuant to § 40-2-108(3)(d), C.R.S., and as may be further modified by Commission rule or order. Mapping of such

geographic areas shall be conducted in accordance with the best available mapping tool developed by the Colorado Department of Public Health and Environment, until such time as a different practice is adopted by Commission rule or order.

- (u) "Distribution system" means the utility-owned piping and associated facilities used to deliver gas to customers, excluding facilities owned by a utility that are classified on the books and records of the utility as production, storage, or transmission facilities.
- (v) "Energy assistance organization" means the nonprofit corporation established for low-income energy assistance pursuant to § 40-8.5-104, C.R.S.
- (w) "Gas" means natural or geological gas; hydrogen, or recovered methane, or any mixture thereof transported by a common carrier or dedicated pipeline; flammable gas; manufactured gas; petroleum or other hydrocarbon gases including propane; or any mixture of gases injected into a pipeline and transmitted, distributed, or furnished by any utility.
- (x) "Income-qualified utility customer" or "low-income customer" is a customer meeting the requirements of § 40-3-106(1)(d)(II), C.R.S.
- (y) "Informal complaint" means an informal complaint as defined and discussed in the Commission's Rules Regulating Practice and Procedure, 4 CCR 723-1.
- (z) "Interruption" means a utility's inability to provide transportation to a transportation customer, or its inability to serve a sales customer, due to constraints on the utility's pipeline system.
- (aa) "Intrastate transmission pipeline" or "ITP" means generally any person that provides gas transportation service for compensation to or for another person in the State of Colorado using transmission facilities rather than distribution facilities and is exempt from FERC jurisdiction.
- (bb) "Local distribution company" (LDC) means any person, other than an interstate pipeline or an intrastate transmission pipeline, engaged in the sale and distribution of gas for end-user consumption. A LDC may also perform transportation services for its end-use customers, for another LDC or its end-use customers, as authorized under its effective Colorado jurisdictional tariffs.
- (cc) "Local government" means any Colorado county, municipality, city and county, home rule city or town, home rule city and county, or city or town operating under a territorial charter.
- (dd) "Local office" means any Colorado office operated by a utility at which persons may make requests to establish or to discontinue utility service. If the utility does not operate an office in Colorado, "local office" means any office operated by a utility at which persons may make requests to establish or to discontinue utility service in Colorado.
- (ee) "Mandatory relocation" means a project to relocate the utility's gas infrastructure as required by a federal, tribal, state, county, or local governmental body.
- (ff) "Main" means a distribution line that serves, or is designed to serve, as a common source of supply for more than one service lateral.

- (gg) "Mcf" means 1,000 standard cubic feet.
- (hh) "MMBtu" means 1,000,000 British Thermal Units, or one Dekatherm.
- (ii) "Natural gas" or "geological gas" means methane or other hydrocarbons that occur underground without human intervention and may be used as fuel.
- (jj) "Non-pipeline alternative" means programs, equipment, or actions that avoid, reduce, or delay the need for investment in certain types of new gas infrastructure and may include energy efficiency, demand response, and beneficial electrification.
- (kk) "Non-standard customer data" means all customer data that are not standard customer data.
- (ll) "Past due" means the point at which a utility can affect a customer's account for regulated service due to non-payment of charges for regulated service.
- (mm) "Pipeline system" means the utility-owned piping and associated facilities used in the transmission or distribution of gas.
- (nn) "Principal place of business" means the place, in or out of the State of Colorado, where the executive or managing principals who directly oversee the utility's operations in Colorado are located.
- (oo) "Pressure district" means a localized area within a utility's service territory whereby an established minimum and maximum pressure range is intended to be maintained and is distinct from neighboring regions.
- (pp) "Property owner" means the legal owner of government record for a parcel of real property within the service territory of a utility. A utility may rely upon the records of a county clerk for the county within which a parcel of real property is located to determine ownership of government record.
- (qq) "Pyrolysis" means the thermochemical decomposition of material at elevated temperatures without the participation of oxygen.
- (rr) "Rate adjustment mechanism" or "rate rider" means a charge added to a utility bill to recover a specific cost that is not part of the base rate.
- (ss) "Recovered methane" means any of the following that are located in the State of Colorado and meet the recovered methane protocol approved by the Air Quality Control Commission: biomethane; methane derived from municipal solid waste, the pyrolysis of municipal solid waste, biomass pyrolysis or enzymatic biomass, or wastewater treatment; coal mine methane as defined in § 40-2-124(1)(a)(II), C.R.S, the capture of which is not otherwise required by law; or methane that would have leaked without repairs of the gas distribution or service pipelines from the city gate to customer end use.
- (tt) "Regulated charges" means charges billed by a utility to a customer if such charges are approved by the Commission, presented on a tariff sheet, or contained in a tariff of the utility.

- (uu) "Sales customer" or "full service customer" means a customer who receives sales service from a utility and is not served under a utility's gas transportation service at that same meter.
- (vv) "Sales service" means a bundled gas utility service in which the utility both purchases gas commodity for resale to the customer and delivers the gas to the customer.
- (ww) "Security" includes any stock, bond, note, or other evidence of indebtedness.
- (xx) "Service lateral" means that part of a distribution system from the utility's main to the entrance to a customer's physical location.
- (yy) "Standard conditions" means gas at a temperature of 60 degrees Fahrenheit and subject to an absolute pressure equal to 14.73 pounds per square inch absolute.
- (zz) "Standard customer data" means customer data maintained by a utility in its systems in the ordinary course of business.
- (aaa) "Standby capacity" means the maximum daily volumetric amount of capacity reserved in the utility's system for use by a transportation customer, if the customer purchased optional standby service.
- (bbb) "Standby supply" means the daily volumetric amount of gas reserved by a utility for the use by a transportation customer should that customer's supply fail, if the customer purchased optional standby service.
- (ccc) "Test year" means a twelve-month period that is examined to determine a utility's costs of service in a rate case.
- (ddd) "Third party" means a person who is not the customer, an agent of the customer who has been designated by the customer with the utility and is acting on the customer's behalf, a regulated utility serving the customer, or a contracted agent of the utility.
- (eee) "Transportation" means the exchange, forward-haul, backhaul, flow reversal, or displacement of gas between a utility and a transportation customer through a pipeline system.
- (fff) "Transportation customer" means a person who, by signing a gas transportation agreement, elects to subscribe to gas transportation service offered by a utility.
- (ggg) "Unique identifier" means customer's name, mailing address, telephone number, or email address that is displayed on a bill.
- (hhh) "Unregulated charges" means charges that are billed by a utility to a customer and that are not regulated or approved by the Commission, are not contained in a tariff, and are for service or merchandise not required as a condition of receiving regulated utility service.
- (iii) "Utility" means a public utility as defined in § 40-1-103, C.R.S., providing sales service or transportation service (or both) in Colorado. This term includes both an ITP and a LDC.

- (jjj) "Utility service" or "service" means a service offering of a utility, which service offering is by the Commission.
- (kkk) "Whole building data" means the sum of the monthly gas use for either all service connections at a building on a parcel of real property or all buildings on a parcel of real property.

4002. Applications.

- (a) Any person may seek Commission action regarding any of the following matters through the filing of an appropriate application to request a(n):
 - (I) issuance or extension of a certificate of public convenience and necessity for a franchise, as provided in rule 4100;
 - (II) issuance or extension of a certificate of public convenience and necessity for service territory, as provided in rule 4101;
 - (III) issuance of a certificate of public convenience and necessity for construction of facilities, as provided in rule 4102;
 - (IV) amendment of a certificate of public convenience and necessity to change, extend, curtail, abandon, or discontinue any service or facility, as provided in rule 4103;
 - (V) transfer a certificate of public convenience and necessity, to obtain a controlling interest in any utility, to transfer assets within the jurisdiction of the Commission or stock, or to merge a utility with another entity, as provided in rule 4104;
 - (VI) approval of the issuance or assumption of any security, or to create a lien pursuant to § 40-1-104, C.R.S., as provided in rule 4105;
 - (VII) flexible regulatory treatment to provide service without reference to tariffs, as provided in rule 4106;
 - (VIII) approval of a new tariff or an amendment of a tariff for a rate adjustment mechanism on less than statutory notice, as provided in rule 4109;
 - (IX) approval of a meter sampling program, as provided in rule 4304;
 - (X) approval of a refund plan, as provided in rule 4410;
 - (XI) approval of a Low-Income Energy Assistance Plan, as provided in rule 4411;
 - (XII) approval of a cost assignment and allocation manual, as provided in rule 4503;
 - (XIII) approval of a gas infrastructure plan, as provided in rule 4552;
 - (XIV) approval of a clean heat plan, as provided in rule 4729 or 4734;

- (XV) approval of a gas demand side management plan, as provided in paragraph 4752(e) and rule 4753, or for determinations on demand side management strategic issues, as provided in rule 4761;
- (XVI) appeal of a local government land use decision, as provided in rule 4703; or
- (XVII) any other matter not specifically described in this rule, unless such matter is required to be submitted as a petition under rule 1304, as a motion, or as some other specific type of submittal.

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[indicates omission of unaffected rules]

OPERATING AUTHORITY

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4108. Tariffs.

- (a) A utility shall keep on file with the Commission the following documents pertaining to gas sales service and gas transportation service: its current Colorado tariffs, forms of contracts (including gas sales agreements), and those gas transportation service agreements which are not the same as the standard gas transportation service agreement contained in the utility's tariffs. These documents, unless filed under seal, shall be available for public inspection at the Commission and at the principal place of business of the utility.
- (b) All tariffs shall comply with rule 1210 of the Commission's Rules of Practice and Procedure.
- (c) Filing and contents of tariff.
 - (I) In addition to the requirements and contents in rule 1210, the following shall be included in a utility's tariff as applicable:
 - (A) a description of the minimum heating value for gas service as required by paragraph 4202(a);
 - (B) a description of testing methods for gas quality as required by paragraph 4202(f);
 - (C) interruption and curtailment criteria, policies, and implementation priorities, as required by rule 4203;
 - (D) transportation service rates, terms, and conditions, as required by rule 4205;
 - (E) the utility's transportation service request form as required by paragraph 4206(a);

- (F) information regarding the utility's meter testing equipment and facilities, scheduled meter testing, meter testing records, fees for meter testing upon request, and meter reading, as required by rules 4303, 4304, 4305, 4306, and 4309;
- (G) information regarding benefit of service transfer policies as required by paragraph 4401(c);
- (H) information regarding installment payment plans and other plans, as required by rule 4404;
- (I) information regarding collection fees or miscellaneous service charges, as required by subparagraph 4404(c)(VI) and (c)(VIII).
- (J) information regarding any after-hour restoration fees, as required by paragraph 4409(b); and
- (K) all other rules, regulations, and policies covering the relations between the customer and the utility.

4109. New or Changed Tariffs.

- (a) A utility shall file with the Commission any new or changed tariffs. No new or changed tariff shall be effective unless it is filed with the Commission and either is allowed to go into effect by operation of law or is approved by the Commission.
- (b) A utility shall use one of the following filing processes to seek to add a new tariff other than a tariff setting forth a base rate. If the new tariff represents an increase in the utility's rates, charges, fees, fares, tolls, rentals, or classifications, the utility shall include a rate trend report with the elements in subparagraphs 4109(e)(I) through (IV).
 - (I) The utility may file the proposed new tariff, including the proposed effective date, accompanied by an advice letter pursuant to rule 1210. The utility shall provide notice in accordance with rule 1206. If the Commission does not suspend the proposed tariff in accordance with rule 1305 prior to the tariff's proposed effective date, the proposed tariff shall take effect on the proposed effective date.
 - (II) The utility may file an application to implement a new tariff. The application shall include the information required in paragraphs 4002(b) and 4002(c); shall explain the details of the proposed tariff, including financial data if applicable; and shall identify any prior Commission action, in any proceeding, pertaining to the present or proposed tariff. If the application is approved by the Commission, the utility shall file a compliance advice letter and tariff which tariff shall be the same in substance as was approved by decision. The advice letter and tariff shall be filed in a new proceeding with the prescribed notice period either in the decision or pursuant to paragraph 1207(g). In order to be eligible to make a compliance advice letter filing on less than 30 days' notice if the application is approved by the Commission, the utility shall provide notice in accordance with rule 1207 at the time of the application filing for any rate, fare, toll, rental, charge, classification, or in any

rule, regulation, or contract relating to or affecting any rate, fare, toll, rental, charge, classification, or service or in any privilege or facility.

- (c) A utility shall use the following filing process to change an existing tariff for a rate adjustment mechanism. A filing to increase a rate, charge, fee, fare, toll, rental, or classification pursuant to a tariff for an existing rate adjustment mechanism also shall include a rate trend report in accordance with paragraph 4109(e).
 - (I) The utility may file the proposed change to the tariff, including the proposed effective date, accompanied by an advice letter pursuant to rule 1210. The utility shall provide notice in accordance with rule 1207. If the Commission does not suspend the proposed tariff in accordance with rule 1305 prior to the tariff's proposed effective date, the proposed tariff shall take effect on the proposed effective date.
 - (II) The utility may file an application to implement the change to the tariff on less than 30-days' notice, accompanied by the proposed tariff, including the proposed effective date. The utility shall provide notice in accordance with rule 1207. The application shall include the information required in paragraphs 3002(b) and 3002(c); shall explain the details of the proposed tariff, including financial data if applicable; shall state the facts which are the basis for the request that the proposed tariff become effective on less than 30-days' notice; and shall note any prior Commission action, in any proceeding, pertaining to the present or proposed tariff.
- (d) A utility shall use the following filing process to change a tariff setting forth a base rate. A filing to increase a base rate also shall include a rate trend report in accordance with paragraph 4109(e).
 - (I) The utility shall file the proposed new tariff, including the proposed effective date, accompanied by an advice letter pursuant to rule 1210. The utility shall provide notice in accordance with rule 1207.
 - (II) The Commission shall certify the advice letter filing for completeness in accordance with paragraph 4109(f).
- (e) A utility filing that introduces or increases any rate, charge, fee, fare, toll, rental, or classification shall include a rate trend report. Unless not required by another rule, the rate trend report shall include:
 - (I) the amount of increase in the rate, charge, fee, fare, toll, rental, or classification relative to the amount in effect on the date of the utility's filing;
 - (II) the amount in change in annual revenues collected by the utility as a result of the utility's filing;
 - (III) a chart, graph, or other pictographic demonstration of each of the utility's rates, charges, fees, fares, tolls, rentals, or classifications, including the total of all utility bill line items such as base rates and rate adjustment mechanisms, for the ten years prior to the date of the utility filing; and

- (IV) for the same rate, charge, fee, fare, toll, rental, or classification as the utility's filing over the ten years prior to the date of the utility's filing:
 - (A) the dates when a previous increase or decrease went into effect;
 - (B) the amount of the rate, charge, fee, fare, toll, rental, or classification before a previous increase or decrease went into effect;
 - (C) the amount of increase or decrease relative to the amount before the previous increase or decrease went into effect;
 - (D) the change in annual revenues collected by the utility as a result of the utility's filing; and
 - (E) the proceeding number for the tariff filing where the rate, charge, fee, fare, toll, rental, or classification either was allowed to go into effect by operation of law or was approved by the Commission.
- (f) The Commission shall certify by written decision that a utility base rate tariff filing made in accordance with paragraph 4109(d) includes sufficient information to compare test years and to satisfy other purposes as determined by the Commission.
 - (I) The utility shall include in its base rate tariff filing:
 - (A) a cost of service study that calculates the utility's base rate revenue requirement for a twelve-month period concluding no later than six months prior to the date of the utility's base rate tariff filing;
 - (B) detailed explanations of all adjustments made to the auditable historical data used in all of the cost of service studies presented in the utility's filing;
 - (C) an executable copy of each of the cost of service studies presented in the utility's filing, with links and formulas intact;
 - (D) workpapers, in executable format, to which the executable copies of the cost of service study are linked; and
 - (E) any other information or documentation, as determined by the Commission.
 - (II) To prevent delay in a base rate tariff proceeding and the potential for a Commission decision deeming the base rate tariff filing incomplete, the utility may confer with Commission staff and the Office of Utility Consumer Advocate and file in the advice letter proceeding an unopposed motion for an order certifying the base rate tariff filing to be complete.
 - (III) The process for certifying a utility base rate tariff filing as complete shall be implemented as follows.

- (A) The utility shall serve a copy of the utility base rate tariff filing on all parties to its previous base rate proceeding within three business days of the utility's base rate tariff filing with the Commission.
- (B) Any person affected by the base rate tariff filing may submit a written protest addressing the certification of the filing. Such protest must be filed sufficiently in advance of the effective date of the base rate tariffs.
- (C) The Commission will address the certification of utility's base rate tariff filing at a regular weekly meeting prior to the effective date of the base rate tariffs. The Commission may suspend the proposed tariff's effective date by ordering that a hearing be held on the certification of the utility base rate tariff filing in accordance with § 40-6-111(1), C.R.S.
- (D) The Commission shall provide the utility an opportunity to cure any deficiencies of its base rate tariff filing. The Commission may condition the certification of the remedied utility base rate tariff filing on the utility's filing of an amended advice letter extending the proposed effective date of the base rate tariffs.
- (IV) The Commission shall not issue a decision approving a base rate whose base rate tariff filing has been determined to be incomplete until any deficiencies are cured.
- (V) The Commission may permanently suspend the effective date of the proposed base rate tariffs and the proposed tariffs shall not go into effect if the Commission deems the utility's base rate tariff filing incomplete.

4110. Advice Letters.

- (a) All advice letter filings shall comply with rule 1210 of the Commission's Rules of Practice and Procedure.
- (b) In addition to the requirements and contents in rule 1210, the advice letter shall include the estimated amounts, if any, by which the utility's revenues will be affected, calculated on an annual basis.
- (c) Customer notice of advice letter. If the utility is required by statute, Commission rule or order to provide notice to its customers of the advice letter, such notice shall include the requirements of subparagraphs 4002(d)(I) – (XII).

4111. – 4199. [Reserved]

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[indicates omission of unaffected rules]

METERS

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[indicates omission of unaffected rules]

4310. – 4349. [Reserved]

BASE RATE PROCEEDINGS

4350. Annual Reporting on Costs Prohibited from Rates.

- (a) On or before April 30th of each year, each utility shall file with the Commission a report that demonstrates compliance with prohibitions of costs recoverable through the utility's rates in accordance with § 40-3-114, C.R.S. The report must include the purpose, payee, and amount of any expenses associated with the costs and activities that are not permitted to be recovered from customers. The report shall be filed concurrently with and in the same proceeding as the investor-owned utility's annual report filed in accordance with rule 4006.

4351. – 4399. [Reserved].

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[indicates omission of unaffected rules]