

SUBPART	PBR FILING REQUIREMENTS: R1-17B(d)	EXHIBIT NAME/LOCATION
(1)	Proposed Decoupling Mechanism	
a.	The applicable residential rate schedules and riders eligible to be affected by the decoupling	Direct Testimony of Kathryn Taylor and Direct Testimony of Teresa Reed
b.	The proposed target annual revenue requirement per residential customer unit for each Rate Year, with weather normalization, along with the electric public utility's underlying assumptions, calculations, and methodology	Taylor Exhibit 5 Application Exhibit I
c.	Proposed distribution of the weather normalized per residential revenue requirement for each month in each Rate Year, along with the electric public utility's underlying assumptions, calculations, and methodology	Taylor Exhibit 5 Application Exhibit I
d.	The projected number of residential customers for each Rate Year, along with the projected number of residential customers for each month of each Rate Year, and an explanation of the calculation or methodology for determining the projected number of residential customers for each month	Taylor Exhibit 5 Application Exhibit G
e.	The proposed method for calculating and deferring differences realized between the estimated and actual revenue per customer, including the proposed accounting entries for decoupling true-up entries	Direct Testimony of Kathryn Taylor, Taylor Exhibit 5 and Direct Testimony of Nicholas Speros
f.	A method for distinguishing kWh sales associated with EVs and the residential class as a whole and an explanation of how those EV sales will be treated, including the EV rate schedules or riders that have been excluded from the mechanism, along with the projected number of EV customers and kWh for each month of each Rate Year, along with the electric public utility's underlying assumptions, calculations, and methodology.	Direct Testimony of Kathryn Taylor
(2)	Proposed MYRP	
a.	A concise, plain statement of the changes in base rates and the time when the change in rates will go into effect with schedules for each Rate Year of the MYRP in the same manner required pursuant to G.S. § 62-134(a)	Application Appendix 1
b.	A forecast of the weather-normalized revenues and costs for each Rate Year of the MYRP including detailed supporting workpapers	Application Exhibit E
c.	A forecast of the required overall return, return on common equity (or its equivalent), and revenue requirement for each Rate Year of the MYRP, including detailed	Taylor Exhibit 3 and 4

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	supporting workpapers	
d.	A forecast, for each year of the MYRP, of the kWh sales, kilowatt (kW) load (coincident peak demand, non-coincident peak demand), electric vehicle kWh sales, and the number of expected customers, with weather normalization, including detailed supporting workpapers	Application Exhibit F
e.	The electric public utility's forecasting methodology used for each of its forecasts, including its forecasts for all costs, energy sales, peak demand, and number of expected customers for each year of the MYRP	Application Exhibit G
f.	A detailed description of and detailed workpapers supporting all adjustments increasing or decreasing, for each year of the MYRP, operating revenue deductions and capital expenditures above or below the amounts proposed for the general rate case in accordance with G.S. § 62-133	Taylor Exhibits 3 and 4
g.	A calculation of the proposed percent increase in revenue requirements for Rate Years 2 and 3, if applicable, of the MYRP calculated as set forth in the Statute	Taylor Exhibit 4
h.	A fully adjusted jurisdictional and class cost of service study that includes:	
(i)	Total electric cost of service and rates of return on rate base under present rates per books, present rates annualized, and proposed rates for each year of a MYRP annualized	E-1 Item 45 for each year of the MYRP
(ii)	Functionalization and classification of all revenues, rate base, and expenses related to the base year and each subsequent year of a MYRP;	E-1 Item 45 for each year of the MYRP
(iii)	A unit cost study for the base year and each subsequent year of a MYRP; and	E-1 Item 45 for each year of the MYRP
(iv)	Jurisdictional and customer class allocation factors and accompanying workpapers	E-1 Item 45 for each year of the MYRP
i.	The electric public utility's financing plan for the capital spending projects for each year of the MYRP	Direct Testimony of Karl Newlin at Pages 16-17
j.	Projected costs, including AFUDC, if applicable, and related workpapers associated with the discrete and identifiable capital spending projects to be placed into service for each Rate Year of the MYRP, including	Guyton Exhibits 3 and 4; Maley Exhibits 1 and 2; Meeks/Shearer Exhibits 1 & 2; LaRoche Exhibit 1 Turner Exhibit 1 Ray Exhibit 1 Taylor Exhibits 1 and 2

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(i)	The reason for each capital spending project	Guyton Exhibits 3 and 6; Maley Exhibits 1 and 4; Meeks/Shearer Exhibits 1 & 2; LaRoche Exhibit 1 Turner Exhibit 1 Ray Exhibit 1
(ii)	The scope of each capital spending project	Guyton Exhibits 3 and 6; Maley Exhibits 1 and 4; Meeks/Shearer Exhibits 1 & 2; LaRoche Exhibit 1 Turner Exhibit 1 Ray Exhibit 1
(iii)	The timing of each capital spending project, including projected in-service month and year for each capital spending project	Guyton Exhibits 3 and 4; Maley Exhibits 1 and 2; Meeks/Shearer Exhibits 1 & 2; LaRoche Exhibit 1 Turner Exhibit 1 Ray Exhibit 1 Taylor Exhibits 1 and 2
(iv)	Depreciation life of each capital spending project by year	Taylor Exhibit 2; Direct Testimony of Justin LaRoche
(v)	Changes expected in the depreciable life of each capital spending project for two years after the conclusion of the MYRP; and	Direct Testimony of Kathryn Taylor
(vi)	The impacts on (a) operating expenses (including operations and maintenance, depreciation, and taxes other than income expenses), and (b) the itemized rate base, related to the construction, and placement into service, of the capital spending projects for each Rate Year of the MYRP	Taylor Exhibits 1, 2, 3 and 4
k.	Projected operating benefits associated with the capital spending projects to be placed in service during each Rate Year of the MYRP, including the methodology, modeling, or other analyses used to determine the projected operating benefits	Direct Testimony and Exhibits of Brent Guyton, Daniel Maley, Justin LaRoche, Meeks/Shearer, Tom Ray, and Julie Turner

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l.	A reconciliation, accompanied by detailed workpapers, of the capital expenditures and expenses associated with the capital spending projects set forth in response to subsection j. above with the increases in annual expenses and capital investments set forth in subsections b. and c. above	Application Exhibit H
m.	A proposed Earnings Sharing Mechanism that provides for the refund to customers of any annual revenues collected from the ratepayers associated with weather-normalized earnings 50 basis points or more above the Commission authorized rate of return on equity. The proposal must include the following	Direct Testimony of Kathryn Taylor and Taylor Exhibit 6
(i)	The projected, weather-normalized earnings for each Rate Year	Application Exhibit E
(ii)	The electric public utility's weather normalization methodology, along with all underlying assumptions and calculations	Application Exhibit I
(iii)	Proposed revenue requirements for each Rate Year of the MYRP	Taylor Exhibit 4
n.	Proposed base rates and pro forma revenues for each of the years that a MYRP is in effect or a method for calculating the same, accompanied by exhibits that illustrate base rate changes (exclusive of all riders applicable to the electric public utility's service), and workpapers similar in form to those provided for the general rate case pursuant to G.S. § 62-133, with exhibits including the base revenues and associated rates for the NC retail jurisdiction, each customer class and rate schedule	E-1 Item 42 and Reed Exhibit 2
o.	A proposed allocation of the electric public utility's total revenue requirement among customer classes for each Rate Year of the MYRP based upon the Cost Causation Principle, including the use of minimum system methodology by an electric public utility that allocates distribution costs between customer classes. Interclass subsidization of ratepayers should be minimized to the greatest extent practicable by the conclusion of the MYRP period	Reed Exhibit 4
p.	A new depreciation study prepared within 180 days of the filing of the PBR application. However, an electric public utility serving fewer than 150,000 customers in North Carolina may file a new depreciation study that was prepared within two years of the PBR application date	Spanos Exhibit 1
(3)	PIMs	
a.	Identification of the Policy Goal targeted by the PIM	Direct Testimony of Laura Bateman and Phillip Stillman
b.	A detailed explanation of how the proposed PIM supports or advances the Policy Goal	Direct Testimony of Laura Bateman and Phillip Stillman

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c.	An estimate of the impact to annual and total revenue requirements (NC retail jurisdiction and customer classes) that would result from supporting or advancing the Policy Goal	Direct Testimony of Kathryn Taylor
d.	Identifiable and measurable metrics that will be used to assess compliance, including but not limited to projections of costs to be incurred, along with information on how the electric public utility intends to evaluate, measure, and verify compliance or achievement, and the proposed resources (labor, contractors, materials, etc.) the electric public utility plans to use to support or advance the Policy Goal; and	Direct Testimony of Laura Bateman and Phillip Stillman; PBR Policy Panel Exhibits 1-4
e.	The penalty to be refunded to or the reward to be collected from customers for the proposed PIM accompanied by one or more of the following:	Direct Testimony of Laura Bateman and Phillip Stillman; PBR Policy Panel Exhibits 1-4
(i)	An explanation of how any savings achieved by meeting or exceeding a specific Policy Goal will be shared with customers	Direct Testimony of Laura Bateman and Phillip Stillman; PBR Policy Panel Exhibits 1-4
(ii)	A proposal for differentiated authorized rates of return on common equity (or its equivalent) to encourage utility investments or operational changes to meet a specific Policy Goal; or	N/A
(iii)	Proposed fixed financial rewards or penalties based on achievement of specific Policy Goals. To the extent possible, the proposed PIMs should reward the electric public utility for achieving specific outcomes or penalize the electric public utility for not achieving specific outcomes	Direct Testimony of Laura Bateman and Phillip Stillman; PBR Policy Panel Exhibits 1-4
(iv)	A detailed explanation of (a) How the proposed penalty or reward will minimize any duplication of other rewards or penalties created by other ratemaking mechanisms authorized by statute or Commission rule; and (b) How the electric public utility will distinguish the achievements that are rewarded through the incentives earned by the utility related to its DSM/EE portfolio approved pursuant to Rules R8-68 and 8-69 from those that it proposes to be measured for purposes of any performance incentive pursuant to § 62-133.16	Direct Testimony of Laura Bateman and Phillip Stillman
(4)	The electric public utility may include in its PBR application proposed Tracking Metrics with or without targets or benchmarks to measure electric public utility achievement	Direct Testimony of Laura Bateman and Phillip Stillman