**Section 202.110 Form of Pleadings and Documents**

a) All pleadings and documents filed with the Commission shall be typewritten or printed on white paper 8½ inches by 11 inches or capable of being printed on paper 8½ inches by 11 inches and shall have inside text margins of not less than one inch. An optional heading consisting of the docket number and document title shall be placed in the upper right-hand corner and have a top margin of not less than ¾ inch. Page numbers shall be centered and have a bottom margin of not less than ½ inch. Line numbers shall have a left-hand margin of not less than ½ inch. All exhibits of a documentary character shall, whenever practical, conform to these requirements of size and margin. The impression shall be on both sides of the paper when practical and shall be double spaced; footnotes may be single spaced and quotations may be single spaced and indented.

b) All pleadings or other documents shall be composed in either Arial or Times New Roman font, black type on white background. The text of pleadings or documents shall be at least 12-point. Footnotes shall be at least 10-point. Other material not in the body of the text, such as financial data schedules and exhibits, shall be at least 8-point. All exhibits of a documentary character shall, whenever practical, conform to these requirements.

c) Reproductions may be by any process, provided that all copies are clear and permanently legible.

d) Testimony prepared for the purpose of being entered into evidence shall include line numbers on the left-hand side of each page of text. Testimony shall include continuous line numbers. Schedules, attachments, and exhibits of a numerical or documentary nature shall, whenever practical, conform to these requirements.