**Section 285.2095 Schedule B-10: Deferred Charges**

Provide information concerning each deferred charge item included in rate base for each of the three years immediately preceding the test year and the test year:

a) Description;

b) Time period charges were recorded;

c) Amortization period;

d) ICC Docket Nos., if any, authorizing recording and/or recovery of the deferred charge;

e) Deferred charge balance at beginning of year;

f) Deferred charge balance at end of year;

g) Deferred charge balance in rate base; and

h) Amortization expense.