**Section 285.3066 Schedule C-6.1: Industry Association Dues**

a) Provide the industry association dues for each of the three consecutive years immediately preceding the test year for the total company, the test year for the total company, and the test year jurisdictional pro forma at proposed rates on Schedule C-1.

b) Information provided shall include:

1) Account number;

2) Account description;

3) Payee;

4) Amount; and

5) Purpose and nature of the organization.

c) For utilities with annual revenues of $25 million and less, items under $50,000 need not be reported individually and, for utilities with annual revenues of more than $25 million, items under $250,000 need not be reported individually.

d) Items charged to non-operating expenses may be listed in the aggregate.