**Section 285.3155 Schedule C-14: Operating Leases**

a) List all operating leases for which the annual expense to be charged to operating expense or expected to be charged to operating expense is the greater of either $150,000 or .1% of the total operations and maintenance expense for the respective year for each of the three consecutive years immediately preceding the test year and the test year. Information provided for each listed operating lease shall include:

1) ICC Account charged with the lease expense;

2) Description of leased property;

3) Amount of annual lease expense; and

4) Period of lease agreement.

b) Provide the total annual lease expense of all operating leases for each of the three consecutive years immediately preceding the test year and the test year.