**Section 285.APPENDIX A Work Paper Referencing System**

POSITION DESCRIPTION

1 & 2 First and second characters will always be "WP", which denotes work papers.

3 Position 3 will always represent the section of standard information requirement schedules to which the work papers are related. The sections are:

A Revenue and Financial Summaries

B Rate Base

C Operating Income

D Rate of Return

E Rate and Tariff

F Financial Projection

G Planning and Operations

H Future Test Year Requirements

4 Position 4 will always represent the schedule number within a sec­tion. The first schedule within a section will always be "1", the second "2", etc. Several standard schedule numbers have been assigned. If the utility wishes to apply additional schedules in any section, the next available (unassigned) schedule number in the appropriate section shall be used.

5 Position

Schedules that feed a specific schedule number shall be identified by the fourth position. The first supporting schedule shall have posi­tions 3 and 4 coded with the section and schedule number that the supporting schedules feed, and it shall be numbered "1", the second "2", etc.

For example:

The standard number assigned to the Operating Income Adjustment Summary Schedule is C-3. The first adjustment shall be supported by a separate schedule numbered C-3.1. The second adjustment supporting schedule shall be C-3.2. The work papers would be indexed WPC-3.1 and WPC-3.2, respectively.

6 Position

Data is required for supporting a schedule identified by the 5-position digit. The first additional supporting schedule shall be identified with the lower case letter "a", the second "b", etc. In all cases where the 6th position is used, the 3rd, 4th, and 5th position characters shall be coded with the section, schedule and supporting schedule that the additional data supports.

For example:

Information provided as additional support for adjustment C-3.1 would be coded in the work papers as: WPC-3.1 a, b, c…etc.