**Section 295.40 Materials to be Made Available**

In any general rate increase proceeding in which this Part applies the following materials shall be made available to the Commission Staff at the time of the start of the Staff investigation.

a) Copies of all advertisements and scripts included in the test year operating expense, listing the production costs for each ad, the publication schedule and costs for each ad;

b) Copies of all advertisements included in the test year operating expense purchased on a cooperative basis with manufacturers, developers or others and the company's cost for each ad;

c) All expenses incurred by the utility included in the test year operating expense for ads or scripts produced by a trade association. Include all monies paid to the association for advertising purposes, either in the form of dues, assessments or subscriptions;

d) If a forecast "Test Year" is selected so that actual data is not available by the end of the proceeding the utility shall provide the data in subsections (a), (b) and (c) of this Section for the most recent twelve-month period for which actual data is available. The utility shall include a statement of assumptions as to its "Test Year" expenses and a statement of its advertising policy in the "Test Year."