	Description	Rule/Policy	Description
Templates	COSS Presentation	Rule (Template on file)	
	Revenue Requirement/COSS Cross-Check	Rule (Template on file)	The goal is to make everyone's job easier when reviewing rate cases. Templates allow historical reference and comparison between positions, cases, and companies. It is aligned with the spirit of a streamlining process.
	COS Allocations List	Rule (Template on file)	
Procedures	Load study	Rule	Frequency of Load Studies and their detail are important to rate design
	COSS with minimal confidential	Rule	All PII should be removed before filing a COS study.
	Reconciliation of billing determinants and test year unadjusted revenues	Rule	All companies must present this reconciliation as a requisite when filing a general rate case or an expedite rate filing, and use this as a baseline reference to compare with the ROO.
	Special Contract customers must have a marginal cost study	Rule	A marginal cost study should be included with any new special contract. The study should be updated when the contract is renewed or at least every 7 years (based on GRC filings). What defines a Special Contract Customer and a Marginal Cost Study will need to be worked on.
Policy Statement	Various COS method for Demand/Throughput Split	Policy	
	Common and Joint Costs	Policy	Policy paper should discuss different methods, their strengths and weaknesses, and identify options. It should also provide clarity around commonly used terms and how categories are to be used and defined.
	A&G Costs	Policy	
	COS Method for Main Allocations (Small vs. Large, Class specific exemptions, Throughput vs. demand, etc..)	Policy	
	COS Method for demand allocation (by class)	Policy	
	Language used to described COSS	Policy	Terms could include margin, load study, projections, billing determinates, etc.
	Billing Determinants	Policy	Should billing determinants be based on customer or meters?
	Special Contract customers and Pass-through Costs	Policy	How are special contract customers treated with regards to pass-through costs? Should these contract include provisions updating rates based on pass-through tariffs?
	Granularity of Data	Policy	AMI deployment will increase the availability of usage data. To what extent should sub-hourly and hourly data be employed in COS? To what degree should seasonal variations be balanced with the need to define a system peak?
	Baseline COSS	Policy	An explicitly approved COSS for each Company serves as baseline for future cases. All proposals in subsequent cases are departures from the approved COSS and do not update baseline unless explicitly ordered. Subsequent cases require re-approval of changes. This does not preclude changes from the baseline, but such changes must be explicitly approved.