**Section 285.2045 Schedule B-5.3: Leased Property Included in Rate Base**

a) Provide a list of all properties leased to the utility, with annual lease payments greater than $100,000, that are included in the rate base reflected on Schedule B-1.

b) Information provided for each leased property shall include:

1) Identification or reference number;

2) Description of type and use of property;

3) Name of lessor;

4) Frequency of payments;

5) Amount of lease payment;

6) Annual lease payment;

7) Amount included in the test year rate base; and

8) Amount included in the test year operating expense.