**Section 285.3235 Schedule C-26: Amortization of Deferred Charges**

a) Provide information on each deferred charge item amortized against operating income for each of the three consecutive years immediately preceding the test year and the test year.

b) For each deferred charge, the information provided shall include:

1) Description;

2) Time period charges were recorded;

3) Amortization period;

4) ICC Docket Nos., if any, authorizing recording and/or recovery of the deferred charge;

5) Deferred charge balance at beginning of year;

6) Deferred charge balance at end of year; and

7) Amortization expense.