**Section 285.4050 Schedule D-5: Unrecovered Common Equity Issuance Costs**

a) Excepting those utilities exempted under Section 285.120(c)-(e), this Section is applicable to all utilities requesting compensation for unrecovered common equity issuance costs.

b) Provide the following data on common equity issuance costs that have not been recovered through rates on Schedule D-5:

1) Issue type (e.g., public, Dividend Reinvestment Plan (DRP), Employee Stock Purchase Plan (ESOP);

2) Dates issued;

3) Gross proceeds;

4) Underwriters' discounts;

5) Issuance expenses;

6) Net proceeds (subsection (b)(3) minus subsection (b)(4) minus subsection (b)(5));

7) Identify the method of rate treatment approved by the ICC, including supporting documents; and

8) Authorized amortization period (if applicable).

c) The data provided pursuant to subsection (b) must be based on the actual costs that the utility has incurred or is expected to incur through the measurement period for the utility’s capital structure. The utility may not substitute estimates of the common equity issuance costs of other companies as proxies for the actual or forecasted costs incurred to raise common equity capital for the utility.

d) Describe the accounting methods (including account numbers) by which underwriters' discounts, issuance expenses, gains or losses on redemption, and the amortization thereon are recorded for regulatory and financial reporting purposes.

e) Provide any available documents showing that the costs contained in this Schedule have not been recovered through rates.