**Section 285.4060 Schedule D-6: Cost of Common Equity Workpapers**

Provide a copy of all work papers and source documents used to estimate the utility’s requested rate of return on common equity. Where a utility is prohibited by a license or otherwise from providing the information to a third-party, and the supplier of the infor­mation has refused to allow its disclosure, in lieu of providing the information the utility shall provide the title, date, and publisher of that information.