**Section 285.5020 Schedule E-3: Narrative Rationale for Tariff Changes**

a) On Schedule E-3, provide the rationale underlying the proposed changes to the tariff. Changes common to multiple rate forms need be discussed only once (e.g., "Minimum bill charges have been increased about 10% on all rates because...").

b) Provide a specific source of data or narrative supporting each rationale for change. The source of data need not be submitted with the materials provided to Staff pursuant to this Part but must be available to the Staff. If the explanation is part of testimony, then it need not be duplicated in the schedules. Reference the appropriate current or proposed rate schedules to which the rationale is applicable. Use the proper schedule and page number.

c) (Electric and Gas Utilities Only) Provide a statement that describes in detail the methodology used to allocate revenues among the utility's customer classes.