**Section 325.40 Information to be Made Available Regarding Charitable Contributions**

In any rate case proceeding involving a charitable contribution, the utility seeking recovery shall make the following materials available electronically to Commission Staff upon request:

a) Written confirmation, which may be in the form of a receipt or a letter or other written communication, from the entity or organization receiving the charitable contribution showing the name of the entity or organization that received the charitable contribution, the name of the utility that made the charitable contribution, the date the charitable contribution was made, and the amount of the charitable contribution;

b) For all donations to a single organization or entity that are less than $1,000 for the reporting year for which a utility is seeking recovery from ratepayers in a rate case, a spreadsheet that identifies the date, donee charity, purpose and amount of each contribution, provided that, if charitable contributions subject to this subsection include amounts that the utility contributed under a matching program under which it matches employee contributions, then the utility may report the matching contributions as a single aggregate amount separately for each recipient of matching funds, and the confirmation and letter prescribed in subsection (a) may not be available; and

c) For individual donations that are $10,000 or more for the reporting year for which a utility is seeking recovery from ratepayers in a rate case, written confirmation from the recipient entity or organization stating the intended purpose of the funds received.