

INSTRUCTIONS FOR REPORTING SPECIAL ASSESSMENT COSTS

On September 24, 1993, the Federal Energy Regulatory Commission (FERC) issued an order in docket No. RM93-18-000 providing accounting guidance on the accounting to be followed by public utilities for the costs of special assessments levied under the Atomic Energy Act of 1954, as amended by Title XI of the Energy Policy Act of 1992. This order also established a requirement that public utilities separately identify in their annual reports to FERC certain expenses, payments, and refunds associated with these special assessments. **Therefore, please separately identify in the notes provided at page 122 of MPSC Form P-521 the following:**

- (1) any expenses associated with special assessments as recorded in Account 518 during the reporting year;
- (2) any payment associated with special assessments that is made during the reporting year; and
- (3) any refund of a special assessment that is received during the reporting year from the federal government because a public utility has contested a special assessment or overpaid a special assessment.