**199—26.13(17A,476) Rate investigation pursuant to Iowa Code section 476.3.** Complaints filed pursuant to Iowa Code section 476.3(1) shall follow the procedures in 199—Chapter 6. The board shall commence a formal rate investigation as required by Iowa Code section 476.3(2) if a petition is filed by the consumer advocate alleging that a utility's rates are excessive. Rate complaint investigations to review the allegation made pursuant to Iowa Code section 476.3(2) shall include prepared testimony, exhibits, and workpapers to support the issues raised in the petition, all of which shall conform to the filing requirements for historic test year applications in subrule 26.4(4). [ARC 5629C, IAB 5/19/21, effective 6/23/21]