



Advice No. 2004-09 (UE-040641), and revisions to its currently effective Tariff WN U-2, Gas Service, Advice No. 2004-10 (UG-040640). The proposed revisions implement a general rate increase of 5.7 percent and 6.3 percent.

- 2 On April 28, 2004, the Commission entered Order No. 01, Complaint and Order Suspending Tariff Revisions and Order of Consolidation in Docket Nos. UE-040641 and UG-040640.
- 3 On September 12, 2003, PSE filed a petition requesting that it be allowed to defer costs associated with outside services related to the Resource Only Rate filing in FERC Account 182.3, Other Regulatory Assets. In addition, the Company specifically asks that the deferred costs be included in working capital in future rate proceedings. The Petition also asks that these costs be reviewed and the amortization set in the next general rate proceeding. (Docket No. UE-031471).
- 4 On December 10, 2003, PSE filed a petition for an Accounting Order Authorizing Deferral and Recovery of Investment and Costs Related to the White River Hydroelectric Project (Docket No. UE-032043).
- 5 It appears that the foregoing matters may involve common issues of fact and related principles of law. The Commission believes that the issues in the accounting petitions are properly considered in the context of a general rate case in which the potential results of granting or denying the petitions may be assessed. It is appropriate that Docket Nos. UE-031471 and UE-032043 be consolidated with UE-040641 and UG-040640 for hearing and determination pursuant to WAC 480-07-320.

### ORDER OF CONSOLIDATION

- 6 THE COMMISSION ORDERS That these matters are consolidated for hearing and determination. The Commission reserves the right to hold such separate hearings and to enter separate orders in the individual dockets, or to sever the dockets, as it may deem appropriate.

### ORDER

- 7 THE COMMISSION ORDERS That Docket Nos. UE-031471 and UE-032043 are consolidated with UE-040641 and UG-040640 for hearing and determination pursuant to WAC 480-07-320.

DATED at Olympia, Washington, and effective this 28th day of April, 2004.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

MARILYN SHOWALTER, Chairwoman

RICHARD HEMSTAD, Commissioner

PATRICK J. OSHIE, Commissioner