

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF
RESPONSE TO DATA REQUEST

DATE PREPARED:		WITNESS:	Kathryn Breda
DOCKET:	UE-100749	RESPONDER:	Kathryn Breda
REQUESTER:	PacifiCorp	TELEPHONE:	360-664-1316

- 1.27 Please provide a comprehensive list, by regulated utility, of all temporary book-tax differences for which the Commission has previously authorized normalized treatment. Please provide all support used in responding to this request.

RESPONSE:

It is Staff's understanding that for electric and gas utilities, for temporary book-tax differences, the Commission accepts flow-through accounting as a general policy, when it is lawful to do so. Commission authorization for normalized treatment of temporary book-tax differences is the exception.

The "comprehensive list" requested in this data request does not exist. Therefore, in the time available, Staff made a reasonable effort to analyze Commission orders, in an effort to respond.

In many cases, Commission orders do not state the Commission is "authorizing normalized treatment", or words to that effect. However, many Commission orders on accounting petitions and in general rate cases may result in a form of normalization on specific issues, if a related book-tax difference is involved. In those situations, the most one could say is that normalization approval is implied. Even then, for some orders, it is difficult to discern what specific accounting is implied without examining the underlying record in the docket.

Nonetheless, based on its review, Staff has identified the following responsive Commission orders, which are in addition to those listed on page 8, lines 11-14, of Exhibit No. ____ (KHB-1T), and which discuss and approve normalized tax treatment. We do not assure this list is "comprehensive."

1. Docket U-89-2688-T and U-89-2955-T, WUTC v. Puget Sound Power & Light Company, Third Supplemental Order, January 17, 1990, pages 43 and 44.
2. Docket UE-910626, WUTC v. Puget Sound Power & Light Company, First Supplemental Order, September 25, 1991, pages 12 through 14.
3. Docket UE-920349, Puget Sound Power & Light Company – Accounting Treatment for Tax Deductions Associated with Conservation Expenditures, April 10, 1992.
4. Docket UE-971619, Puget Sound Energy, Inc. – Accounting Treatment for the Purchase of a Gas Sales Contract, December 15, 1997

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5. Docket UE-980877, Puget Sound Energy, Inc – Accounting Treatment of a Proposed Virtual Right-of-Way, July 8, 1998
6. Docket UE-991918, Puget Sound Energy, Inc. – Accounting Treatment for the Assignment of a Gas Purchase Agreement from Cabot Oil & Gas Marketing Corporation, December 29, 1999
7. Docket UE-001157, Puget Sound Energy, Inc. – Authorization to Sell Sulfur Dioxide Emission Allowances and an Associated Accounting Order, October 25, 2000
8. Docket UE-041846, Puget Sound Energy, Inc. – Accounting Order Authorizing Deferral of Payments by CanWest Gas Supply Inc. for Gas Supply Cessation Settlement, November 24, 2004
9. Docket UG-060019, Puget Sound Energy, Inc. – Accounting Order Authorizing Accounting Treatment and Amortization Related to Payments Received by PSE for Taking Assignment of Westcoast and Northwest Pipeline Capacity, January 25, 2006.
10. Docket UE-070724 Puget Sound Energy, Inc. – Accounting Order Regarding the Accounting Treatment for Costs of its Electric Environmental Remediation Program, October 8, 2008
11. Docket UE-072060 Puget Sound Energy, Inc. – Accounting Order Regarding the Accounting Treatment for Costs of its Electric Environmental Remediation Program, October 8, 2008
12. Dockets UE-080416 and UG-080417, WUTC v. Avista Utilities, Order 08, December 29, 2008, pages 11 through 16
13. Docket UE-100503 Puget Sound Energy, Inc. – Accounting Order Authorizing Accounting Treatment and Amortization Related to Payments Received by PSE for Taking Assignment of Westcoast Pipeline Capacity, April 29, 2010
14. Docket UG-100589, Cascade Natural Gas Corporation - Accounting Order Authorizing Deferred Accounting Treatment of Expenses Related to the Environmental Remediation of the Old Bremerton Gas Works and Sesko Property Site, September 16, 2010