

**BEFORE THE WASHINGTON STATE  
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of the Petition of	)	DOCKET UE-130052
	)	
Pacific Power & Light Company	)	
	)	ORDER 02
Petitioner,	)	
	)	
For An Accounting Order Authorizing a	)	ORDER AMENDING ORDER 01
Revision to Depreciation Rates	)	
.....	)	

**BACKGROUND**

- 1     On December 27, 2013, the Utilities and Transportation Commission (Commission) entered Order 01, Order Granting Accounting Petition (Order 01), allowing Pacific Power & Light Company (Pacific Power or Company) to revise its depreciation rates for electric plant, effective January 1, 2014. Order 01 authorized an overall decrease in total depreciation expense of \$217,000 per year and approved specific changes in accounting treatment for assets and associated depreciation rates set out in Attachment 1 to Order 01.
  
- 2     On January 6, 2014, Pacific Power filed a Motion for Clarification of Order 01, explaining that although Order 01 correctly authorized total depreciation expense revisions of \$217,000 per year, Attachment 1 to Order 01 did not include all of the Company’s proposed depreciation rates; Attachment 1 contained only those addressed in the Company’s second supplemental testimony. Pacific Power’s motion asks the Commission to adopt a revised Attachment 1 reflecting all of the Company’s depreciation rates for electric plant, including those that remained unchanged from its original filing and the two supplemental testimonies filed in this docket.
  
- 3     Commission Staff agrees with Pacific Power that Attachment 1 to Order 01 did not contain all of Pacific Power’s proposed depreciation rates. Commission Staff concurs that amending Order 01 has no substantive impact on the approved depreciation rates but will only clarify the specific assets and rates approved by the Commission to be effective on January 1, 2014. Staff consulted with the Company in developing the revised Attachment 1 and recommends granting the Company’s motion.

**DISCUSSION**

4 We agree that Attachment 1 to Order 01 in this docket did not list all of Pacific Power's proposed depreciation rates that the Commission approved in Order 01. The Commission should grant Pacific Power's motion and approve a revised Attachment 1 that lists all of the Company's proposed depreciation rates to electric plant that became effective on January 1, 2014.

**ORDER**

**THE COMMISSION ORDERS:**

- 5 (1) Pacific Power & Light Company's motion to clarify Order 01 is granted.
- 6 (2) The Commission amends Order 01 to substitute the Revised Attachment 1 to this order that contains all of Pacific Power & Light Company's depreciation rates as presented in the Company's initial filing and the two supplemental testimonies filed in this matter. The rates listed in Revised Attachment 1 remain effective January 1, 2014, *nunc pro tunc*.
- 7 (3) The Commission retains jurisdiction over the subject matter and Pacific Power & Light Company to effectuate the provisions of this Order.

The Commissioners, having determined this Order to be consistent with the public interest, directed the Executive Secretary to enter this Order.

DATED at Olympia, Washington, and effective February 14, 2014.

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

STEVEN V. KING, Executive Director and Secretary