

BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PUGET SOUND PILOTS,

Respondent.

Docket TP-190976

EXHIBIT TO  
REBUTTAL TESTIMONY OF  
Weldon T. Burton  
*6.12.20 UTC Response to PSP DR 15*  
ON BEHALF OF PUGET SOUND PILOTS, INC.  
July 13, 2020

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF  
RESPONSE TO DATA REQUEST

DATE PREPARED:	June 12, 2020	WITNESS:	Ann LaRue
DOCKET:	TP-190976	RESPONDER:	Ann LaRue
REQUESTER:	Puget Sound Pilots	TELEPHONE:	(360) 664-1245

**DATA REQUEST NO. 15:**

Is “remaining life” a premise recognized by the Internal Revenue Service, the FASB or otherwise GAAP compliant to your knowledge, and if so, please provide any citation to or definition of that policy.

**RESPONSE:**

Objection: To the extent that the request for “any citation” is intended to include every possible citation to a definition of the concept of “remaining life,” the request is unduly burdensome and cumulative.

Subject to and without waiving the above objections, Staff responds as follows:

Remaining life depreciation is a regulatory accounting technique.

*In re Amendment of Part 31*, 83 F.C.C.2d 267, 286-290 (1980).