

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF
RESPONSE TO DATA REQUEST

DATE PREPARED: October 12, 2009
DOCKETS: UE-090134/UG-090135
REQUESTER: Bench

WITNESS: Danny P. Kermode
RESPONDER: Danny P. Kermode
TELEPHONE: 360-664-1153

BENCH REQUEST NO. 9: Please describe how Staff's pro forma adjustment to rate base for capital additions gives effect to accumulated depreciation and accumulated deferred taxes. If Staff's rate base adjustment does *not* give effect to accumulated depreciation and accumulated deferred taxes, please explain Staff's rationale for not doing so.

RESPONSE: Staff's proposed pro forma adjustments to capital additions recognizes average-of-monthly-averages (AMA) balances for the rate year (2010) for both accumulated depreciation and accumulated deferred taxes.