



**BRITISH COLUMBIA
UTILITIES COMMISSION**

ORDER

NUMBER G-37-84

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA UTILITIES COMMISSION

IN THE MATTER OF THE Utilities Commission
Act, S.B.C. 1980, c. 60, as amended

and

IN THE MATTER OF Applications by West
Kootenay Power and Light Company, Limited

BEFORE: J.D.V. Newlands,)
Deputy Chairman, Chairman)
of the Division; and) July 5, 1984
R.J. Ludgate,)
Commissioner)

O R D E R

WHEREAS a public hearing pertaining to West Kootenay Power and Light Company, Limited ("WKPL") proceeded before this Commission at Rossland, B.C. February 14 through 24, 1984 and at Kelowna, B.C. March 5 through 15, 1984 to hear, inter alia, Applications dated August 22, 1983, as amended October 3, 1983, January 9, 1984 and February 13 and 15, 1984 for increases to its filed Tariff Rate Schedules; and

WHEREAS pursuant to Order No. G-85-83 WKPL was granted an interim refundable increase of 7.3% effective January 1, 1984; and

WHEREAS the Commission has considered the Applications and the evidence adduced thereon, all as set forth in a Decision issued concurrently with this Order.

NOW THEREFORE the Commission hereby orders West Kootenay Power and Light Company, Limited as follows:

1. The Rate Base and Revenue Requirement for the Test Year ended December 31, 1984 are as set out in Schedules contained in the Decision.
2. West Kootenay Power is to proceed with refunds to its customers of record in the period January 1, 1984 through July 31, 1984, as specified in the Decision of the Commission issued concurrently with this Order. Such refunds are to include interest calculated as specified in Order No. G-85-83.

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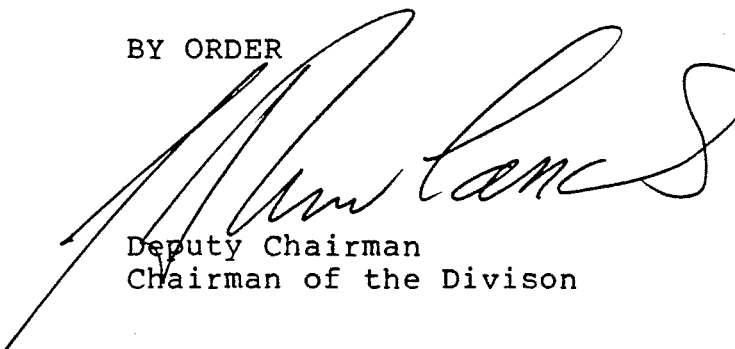
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3. West Kootenay Power is to amend its method of accounting for income taxes from "normalized" to "flow-through" effective August 1, 1984, and the balance of deferred income taxes recorded in its books as at July 31, 1984 will remain and be included in the capital structure as zero cost capital.
4. The Commission will accept for filing effective August 1, 1984, subject to timely filing, amended Tariff Rate Schedules to reflect a reduction of approximately 8.5% from those customer rates in effect on an interim basis on January 1, 1984 arising from the implementation of the "flow-through" method of accounting for income tax and other matters noted in the Decision issued concurrently with this Order. A reconciliation schedule is required to be filed concurrently.
5. West Kootenay Power will comply with the several directions incorporated in the Commission Decision and specific attention is to be given to the following:
 - (a) the matter of spillage in the formula which determines the cost of power purchased by WKPL from Cominco to be reported on to the Commission not later than 90 days from the date of the Commission Decision;
 - (b) WKPL to pay to Mr. R.J. Gathercole, representing the Consumers' Association of Canada (B.C. Branch) et al, the sum of \$13,473.67 being the costs of their intervention in the proceeding.

DATED at the City of Vancouver, in the Province of
British Columbia, this 5TH day of July, 1984.

BY ORDER


Deputy Chairman
Chairman of the Divison