

BRITISH COLUMBIA
UTILITIES COMMISSION

ORDER
NUMBER G-10-92

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

and

IN THE MATTER OF an Application by Pacific Northern Gas Ltd.

| BEFORE: | J.G. McIntyre,) Chairman;) J.D.V. Newlands,) Deputy Chairman; and) N. Martin,) | January 8, 1992 |
|---------|---|-----------------|
| | Commissioner) | |

ORDER

WHEREAS:

- A. On September 11 and December 18, 1991, Pacific Northern Gas Ltd. ("PNG") applied for Commission approval of specialized accounting treatment covering abnormal corrosion repair costs to its transmission pipeline in the amount of \$868,700 seeking to amortize the cost over a period of ten years; and
- B. On November 26, 1991 PNG advised the Commission of Income Tax Reassessments relating to its accounting treatment of capital cost allowance on compressor station equipment and the issue of customer contributions; and
- C. The Commission has reviewed the PNG Applications and has deferred its Decision on those matters.

NOW THEREFORE the Commission orders as follows:

 The Applications by PNG for specialized accounting treatments covering abnormal corrosion repair costs and Income Tax Reassessments are referred to the 1992 Revenue Requirements public hearing that will commence February 24, 1992 in Prince Rupert, B.C.

DATED at the City of Vancouver, in the Province of British Columbia, this day of January, 1992.

BY ORDER

John G. McIntyre Chairman

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BCUC/Orders/PNG-Accounting