



**ORDER NUMBER**  
**G-232-23**

IN THE MATTER OF  
the *Utilities Commission Act*, RSBC 1996, Chapter 473

and

British Columbia Hydro and Power Authority  
Request to Amend Filing Deadline  
Variance to Order G-91-23

**BEFORE:**

B. A. Magnan, Commissioner

on August 30, 2023

**ORDER**

**WHEREAS:**

- A. On August 25, 2023, British Columbia Hydro and Power Authority (BC Hydro) requested that the British Columbia Utilities Commission (BCUC) amend the filing date for a compliance filing required under Decision and Order G-91-23, from within three months of the date of the Decision to December 31, 2023 (Application);
- B. On April 21, 2023, the BCUC issued Decision and Order G-91-23, regarding BC Hydro's Fiscal 2023 to Fiscal 2025 Revenue Requirements Application. Among other things, the BCUC directed BC Hydro to file with the BCUC as a compliance filing, within 3 months of the date of this Decision, an analysis of the following: the feasibility, effort and cost of reconstructing BC Hydro's historical asset retirement data prior to 2011, and the value of using reconstructed historical asset retirement data compared to using BC Hydro's operational records of asset retirements and their mean lives to estimate or verify the average service lives of its assets;
- C. On July 21, 2023, BC Hydro filed with the BCUC its analysis related to reconstruction of historical asset retirement data in compliance with Directive 49. In its filing, BC Hydro states that an additional consideration for the potential reconstruction and related restatement of data is the potential impact of Directive 50 of the Decision, which directs BC Hydro to submit an analysis on the use of group accounting by December 31, 2023. BC Hydro submits that the value and benefits associated with the potential reconstruction and related restatement of data could be eroded if BC Hydro were to adopt group accounting, as the adoption of group accounting may result in significant changes to BC Hydro's current asset class account structure;
- D. BC Hydro requests that the BCUC await its submission in response to Directive 50, to be filed by December 31, 2023, regarding the potential adoption of group accounting, before making any final determinations or orders in respect to the potential reconstruction of historical asset retirement data prior to 2011 and related restatement of data per Directive 49;

- E. In its letter dated August 25, 2023, BC Hydro clarifies that it is requesting an extension to December 31, 2023 to complete its response to Directive 49, in order to validate the amount of effort and cost of reconstructing BC Hydro's historical asset retirement data and the value of using reconstructed historical asset retirement data; and
- F. The BCUC has reviewed the Application and considers that an amendment to the filing deadline for BC Hydro's compliance filing required under Directive 49 is warranted.

**NOW THEREFORE** pursuant to section 99 of the *Utilities Commission Act*, the BCUC orders that Directive 49 of Order G-91-23 is varied as follows:

The Panel directs BC Hydro to file with the BCUC as a compliance filing, by December 31, 2023, an analysis of the following:

- The feasibility, effort and cost of reconstructing BC Hydro's historical asset retirement data prior to 2011.
- The value of using reconstructed historical asset retirement data compared to using BC Hydro's operational records of asset retirements and their mean lives to estimate or verify the average service lives of its assets.

**DATED** at the City of Vancouver, in the Province of British Columbia, this        30<sup>th</sup>        day of August 2023.

BY ORDER

*Original signed by:*

B. A. Magnan  
Commissioner