



**BRITISH COLUMBIA  
UTILITIES COMMISSION**

**ORDER  
NUMBER F-21-11**

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IN THE MATTER OF  
the Utilities Commission Act, R.S.B.C. 1996, Chapter 473

and

Application by the Fortis BC Utilities  
(comprised of FortisBC Inc., Terasen Gas Inc., Terasen Gas (Vancouver Island) Inc.,  
and Terasen Gas (Whistler) Inc.)  
For Approval to Adopt US Generally Accepted Accounting Principles effective January 1, 2012

**BEFORE:** M.R. Harle, Commissioner August 3, 2011

**O R D E R**

**WHEREAS:**

- A. On February 9, 2011, the BC utilities of Fortis Inc. (the Fortis BC Utilities), comprised of FortisBC Inc., Terasen Gas Inc., Terasen Gas (Vancouver Island) Inc., and Terasen Gas (Whistler) Inc., filed an application pursuant to sections 23, 49, 60 and 61 of the *Utilities Commission Act*, for approval to adopt US Generally Accepted Accounting Principles, effective January 1, 2012, for regulatory accounting and reporting purposes for the calculation of cost of service, revenue requirements, rate base, and the preparation of regulatory schedules and filings;
- B. The Application also sought approval to record the one-time conversion costs associated with adoption of US GAAP in a rate base deferral account for each of the Companies, for recovery from its respective customers in 2012 and 2013;
- C. The Commission established a written public hearing and regulatory timetable (Order G-25-11) for review of the Application;
- D. On July 7, 2011, the Commission issued Order G-117-11 and Reasons for Decision approving the Fortis BC Utilities' application to adopt US Generally Accepted Accounting Principles;
- E. On May 31, 2011, the British Columbia Public Interest Advocacy, on behalf of its clients the British Columbia Old Age Pensioners' Organization *et al.* (BCOAPO), applied for Participant Assistance/Cost Award (PACA) funding with regard to its participation in the written hearing;
- F. On June 8, 2011, the Commercial Energy Consumers Association of British Columbia (CEC) applied for PACA funding with regard to its participation in the written hearing;

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2

- G. On July 27, 2011, the Fortis BC Utilities advised the Commission that the PACA applications are not unreasonable and that it has no objection to the awards;
- H. The Commission has reviewed the PACA applications and comments from Shaw with regard to the criteria and rates set out in the PACA Guidelines.

**NOW THEREFORE** pursuant to section 118(1) of the *Utilities Commission Act* the Commission approves:

1. A cost award in the amount of \$5,404.00 for BCOAPO with respect to its participation in the written hearing reviewing the adoption of US Generally Accepted Accounting Principles.
2. A cost award in the amount of \$4,368.70 for CEC with respect to its participation in the written hearing reviewing the adoption of US Generally Accepted Accounting Principles.
3. Fortis BC Utilities is to reimburse the Applicants for the amounts awarded in a timely manner.

**DATED** at the City of Vancouver, In the Province of British Columbia, this 3<sup>rd</sup> day of August 2011.

BY ORDER

*Original signed by:*

M.R. Harle  
Commissioner