

ds

**ORIGINAL**

Decision No. 83020

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of WASHINGTON WATER AND  
LIGHT COMPANY to increase its rates  
and charges for its water system  
serving the unincorporated communi-  
ties and subdivisions of West  
Sacramento, Bryte, Broderick, the  
Port of Sacramento, Arlington Oaks,  
Linden Acres and Southport Development  
in Yolo County.

Application No. 54323

ORDER INVITING SUBMISSION OF BRIEFS

On May 29, 1974 the Commissioner of Internal Revenue approved certain amended regulations pertaining to the depreciation allowance for property of certain public utilities. Said amended regulations were published June 7, 1974 in Volume 39, No. 111, pages 20194-20203 of the Federal Register.

Therefore, IT IS ORDERED that parties to Application No. 54323 are hereby allowed the opportunity to file briefs on the matters raised by the amended Internal Revenue Service regulations. Such briefs shall be concurrent and shall be filed no later than July 3, 1974.

The scope of the briefs to be filed should include the availability of the use of "pro forma" normalization by the Commission in its regulatory activity; the effect of the use of such a method on the taxpayer's eligibility to use accelerated depreciation; and whether the regulations are consistent with Section 167(1) of the Internal Revenue Code and the Tax Reform Act of 1969.

A 54323 ds

The effective date of this order is the date hereof.

Dated at San Francisco, California, this  
26th day of JUNE 1, 1974.

Steven L. Sturgeon  
President  
William J. Guerin  
Thomas Moran  
Commissioners

Commissioner J. P. Vukasin, Jr., being  
necessarily absent, did not participate  
in the disposition of this proceeding.