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Attorneys for the Commission Staff

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF SUEZ WATER IDAHO )  
INC.'S APPLICATION FOR AUTHORITY TO ) CASE NO. SUZ-W-20-02  
INCREASE ITS RATES AND CHARGES FOR )  
WATER SERVICE IN THE STATE OF IDAHO ) ERRATUM TO DIRECT  
) TESTIMONY OF DONN  
) ENGLISH  
)  
)  
)  
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The Staff of the Idaho Public Utilities Commission, by and through its attorneys of record, submits the attached document to correct an error in Donn English's Direct Testimony filed with the Commission on March 17, 2021.

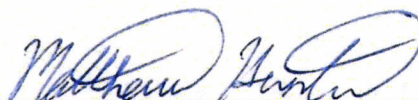
Commission Staff filed Direct Testimony in the above-captioned case on March 17, 2021. On March 18, 2021, Staff found an error on page 9 of the testimony.

**The erroneous sentence is:** "The parties in this case agree to return the entirety of the approximately *\$16 million* unprotected ADFIT to customers over one year, beginning on May 1, 2021."

**The sentence should read:** "The parties in this case agree to return the entirety of the approximately *\$1.6 million* unprotected ADFIT to customers over one year, beginning on May 1, 2021."

Attached hereto is a corrected page 9 for Donn English's Direct Testimony that replaces page 9 filed with the Commission yesterday.

**RESPECTFULLY Submitted** this 18<sup>th</sup> day of March 2021.



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Matt Hunter  
Deputy Attorney General

## CERTIFICATE OF SERVICE

I HEREBY CERTIFY THAT I HAVE THIS 18<sup>th</sup> DAY OF MARCH 2021, SERVED THE FOREGOIN **ERRATUM TO DIRECT TESTIMONY OF DONN ENGLISH**, IN CASE NO. SUZ-W-20-02, BY E-MAILING A COPY THEREOF TO THE FOLLOWING:

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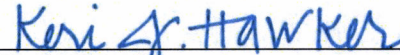
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1 reserve balances. Balances associated with regulated  
2 utility operations resulted in a balance sheet  
3 reclassification from deferred tax to a deferred regulatory  
4 asset or liability. This revaluation effected both plant  
5 (protected or permanent tax benefit) and non-plant  
6 (unprotected or temporary tax benefit) balances.

7 For plant-related excess Accumulated Deferred  
8 Federal Income Taxes ("ADFIT"), the Company must amortize  
9 the balance under the Internal Revenue Service ("IRS")  
10 Average Rate Assumption Method ("ARAM"). To comply with  
11 the IRS normalization rules, the Company must return the  
12 plant-related ADFIT to customers over the remaining life of  
13 the associated assets. The ARAM serves as a proxy for the  
14 composite remaining life of the assets. The associated  
15 amortization of the plant-related ADFIT provides customers  
16 approximately \$227,000 per year.

17 The temporary (one-time) tax benefits associated  
18 with non-plant ADFIT balances can be returned to customers  
19 in any manner approved by the Commission. The parties in  
20 this case agree to return the entirety of the approximately  
21 \$1.6 million unprotected ADFIT to customers over one year,  
22 beginning on May 1, 2021. After the one-year period, all  
23 benefits associated with non-plant ADFIT will have been  
24 returned to customers and rates will increase on  
25 May 1, 2022.