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VIA EMAIL

gas.regulatory.affairs@fortisbc.com

July 3, 2014

Ms. Diane Roy
Director, Regulatory Affairs
FortisBC Energy Inc.
16705 Fraser Highway
Surrey, BC V4N 0E8

Dear Ms. Roy:

Re: FortisBC Utilities
Application to Continue to use
US Generally Accepted Accounting Principles effective January 1, 2015

Further to your May 23, 2014 application noted above, enclosed please find Commission Order G-83-14.

Yours truly,

A handwritten signature in cursive script, appearing to read "Erica Hamilton".

Erica Hamilton

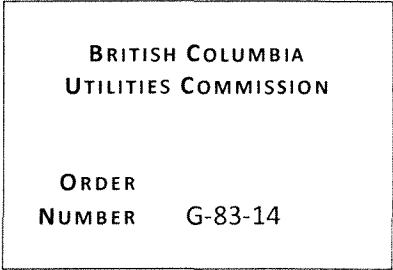
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Enclosure

cc: Mr. Roger Dall'Antonia
FortisBC Energy Inc.
Roger.dall'antonia@fortisbc.com



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

and

FortisBC Utilities
(comprised of FortisBC Inc., FortisBC Energy Inc., FortisBC Energy (Vancouver Island) Inc.
and FortisBC Energy (Whistler) Inc.)
Application to Continue to use US Generally Accepted Accounting Principles effective January 1, 2015

BEFORE: L.F. Kelsey, Commissioner
C.A. Brown, Commissioner
N.E. MacMurchy, Commissioner July 3, 2014
B.A. Magnan, Commissioner
D.M. Morton, Commissioner
C. van Wermeskerken, Commissioner

O R D E R

WHEREAS:

- A. On July 7, 2011, the British Columbia Utilities Commission (Commission), pursuant to sections 23, 49, 60 and 61 of the *Utilities Commission Act* (the Act) issued Order G-117-11 granting approval for the FortisBC Utilities, comprised of FortisBC Inc., FortisBC Energy Inc., FortisBC Energy (Vancouver Island) Inc. and FortisBC Energy (Whistler) Inc. to adopt US Generally Accepted Accounting Principles (US GAAP) for regulatory and accounting purposes for the calculation of cost of service, revenue requirements, rate base, and the preparation of regulatory schedules and filings;
- B. Order G-117-11 directed the FortisBC Utilities to apply to the Commission, by September 1, 2014, for approval of their regulatory accounting standard effective January 1, 2015;
- C. On May 23, 2014, the FortisBC Utilities applied to the Commission to continue to use US GAAP for regulatory and accounting purposes, effective January 1, 2015; and
- D. The Commission reviewed the Application and concludes that it is in the public interest and should be approved.

BRITISH COLUMBIA
UTILITIES COMMISSION

ORDER
NUMBER G-83-14

2

NOW THEREFORE pursuant to sections 23, 49, 60 and 61 of the *Utilities Commission Act*, the British Columbia Utilities Commission orders as follows:

1. Subject to Directive 2 below, the FortisBC Utilities [comprised of FortisBC Inc., FortisBC Energy Inc., FortisBC Energy (Vancouver Island) Inc. and FortisBC Energy (Whistler) Inc.], are approved to continue to use US Generally Accepted Accounting Principles (US GAAP) for regulatory and accounting purposes, for the calculation of cost of service, revenue requirements, rate base, and the preparation of regulatory schedules and filings, effective January 1, 2015.
2. Approval is granted until such time as the FortisBC Utilities no longer has an Ontario Securities Commission exemption to use US GAAP or is no longer reporting under US GAAP for financial reporting purposes, whichever is earlier.

DATED at the City of Vancouver, In the Province of British Columbia, this 3RD day of July 2014.

BY ORDER



D.M. Morton
Commissioner