

PENNSYLVANIA PUBLIC UTILITY COMMISSION
Uniform Cover and Calendar Sheet

<p>1. REPORT DATE: January 10, 2001</p>	<p>2. BUREAU AGENDA NO. JAN-2001-L-7*</p>
<p>3. BUREAU: LAW</p>	
<p>4. SECTION(S):</p>	<p>5. PUBLIC MEETING DATE: January 24, 2001</p>
<p>6. APPROVED BY: Director: Pankiw 7-5000 <i>BPR</i> Supervisor: Moury 2-8883 <i>KOM</i></p>	
<p>7. PERSONS IN CHARGE: Eckenrod 7-7904</p>	
<p>8. DOCKET NO.: R-00973954</p>	

DOCKETED
JAN 31 2001

- 9. (a) CAPTION (abbreviate if more than 4 lines)**
(b) Short summary of history & facts, documents & briefs
(c) Recommendation

- (a) Petition of PPL Electric Utilities Corporation (PPL) for Clarification Regarding PUC Approval for Transfer of Generating Assets.
- (b) On November 27, 2000, PPL filed a Petition for Clarification seeking confirmation of its obligations relating to the transfer of nuclear decommissioning trust funds, collected as a portion of its Competitive Transition Charge, to PPL Susquehanna LLC, an unregulated affiliate of PPL. PPL explains that it is seeking such confirmation to secure a continuation of favorable federal tax treatment for these funds.
- (c) The Law Bureau recommends that the Commission adopt the proposed Order which grants PPL's Petition.

10. MOTION BY: Commissioner Chm. Quain

SECONDED: Commissioner Bloom

Commissioner Brownell - Yes
 Commissioner Wilson - Yes
 Commissioner Fitzpatrick - Yes

CONTENT OF MOTION: Staff recommendation adopted.

DOCUMENT
FOLDER



COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA PUBLIC UTILITY COMMISSION
P.O. BOX 3265, HARRISBURG, PA 17105-3265

IN REPLY PLEASE
REFER TO OUR FILE

JANUARY 24, 2001

R-00973954

PAUL E RUSSELL ESQUIRE
PPL ELECTRIC UTILITIES CORP
d/b/a PPL UTILITIES
TWO NORTH NINTH STREET
ALLENTOWN PA 18101-1179

DOCUMENT
FOLDER

**Petition of PPL Utilities Corporation for Clarification Regarding PUC Approval for
transfer of Generating Assets**

To Whom It May Concern:

This is to advise you that the Commission in Public Meeting on January 24,
2001 in the above-entitled proceeding has adopted an Order.

An Order has been enclosed for your records.

Very truly yours,

James J. McNulty
Secretary

smk
Enclosure
cert. Mail

DOCKETED
JAN 26 2001

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PENNSYLVANIA
PUBLIC UTILITY COMMISSION
Harrisburg, PA 17105-3265

Public Meeting held January 24, 2001

Commissioners Present:

John M. Quain, Chairman
Robert K. Bloom, Vice-Chairman
Nora Mead Brownell
Aaron Wilson, Jr.
Terrance J. Fitzpatrick

DOCKETED
JAN 26 2001

Petition of PPL Utilities Corporation
For Clarification Regarding PUC Approval
For Transfer of Generating Assets

Docket No. R-00973954

**DOCUMENT
FOLDER**

ORDER

Before the Commission for disposition is a Petition for Clarification Regarding PUC Approval for Transfer of Generating Assets filed by PPL Electric Utilities Corporation (PPL) on November 27, 2000. By this Petition, PPL seeks confirmation of its obligations relating to the transfer of nuclear decommissioning trust funds collected as a portion of its Competitive Transition Charge (CTC) to PPL Susquehanna LLC (Susquehanna), an unregulated affiliate of PPL.

A copy of PPL's Petition was served upon all of the parties to PPL's restructuring case at Docket No. R-00973954, including the Office of Trial Staff, Office of Small Business Advocate and Office of Consumer Advocate. On December 1, 2000, Eric Epstein, *pro se*, file a Response to PPL's Petition requesting that the Commission

postpone consideration of PPL's Petition pending the resolution of several specific factual issues.¹ No other Answers to PPL's Petition were received.

In support of its Petition, PPL explains that the Commission's August 27, 1998 Order at this docket approved the Joint Petition for Full Settlement of PPL's Restructuring Plan (Joint Petition) thereby, *inter alia*, authorizing PPL to transfer its generating assets and related facilities to third parties, including affiliates. Furthermore, the Joint Petition provided for the recovery of \$128,989,000 in stranded costs associated with decommissioning the Susquehanna Steam Electric Station (Susquehanna).

Subsequently, on December 7, 1999, PPL filed a "Letter Request" asking the Commission to issue Certificates of Public Convenience evidencing its approval of the transfer of generating assets as set forth in the Joint Petition. Additionally, PPL proposed to transfer the Susquehanna plant and the nuclear decommissioning trust funds attributable to that plant to PPL Susquehanna LLC, a subsidiary of PPL Generation, Inc.

Attached to the "Letter Request" was a Purchase Power Agreement under which PPL would purchase energy to meet its provider of last resort obligation from its affiliate generator, PPL EnergyPlus LLC. The Purchase Power Agreement also included a provision requiring PPL to pay PPL EnergyPlus amounts collected in the Competitive Transition Charge ("CTC") for decommissioning the Susquehanna plant. PPL explains that these amounts would ultimately be transferred to PPL Susquehanna LLC and deposited into the nuclear decommissioning trust funds. On April 13, 2000, the

¹ While we note with appreciation Mr. Epstein's participation in this proceeding, his Answer raises several factual and procedural issues that are not relevant to the relief sought by PPL in this instance.

Commission issued the requested Certificates of Public Convenience and granted other approvals associated with the transfer of PPL's generating assets.

The transfer of Susquehanna and the nuclear decommissioning trust funds to an unregulated affiliate of PPL created some uncertainty as to the ongoing federal tax deductibility of amounts paid into those funds. PPL explains that the amounts contributed to a qualified nuclear decommissioning trust fund are currently tax deductible, conditioned upon the meeting of specific requirements. Historically, as a regulated, integrated public utility, PPL satisfied these specific requirements, thus amounts contributed to its nuclear decommissioning trust fund have been tax deductible in the past. However, because those payments will be recouped by PPL and then transferred to its generating affiliate, PPL was uncertain whether it still satisfied the specific requirements for tax deductibility. As a result, PPL sought a private letter ruling from the IRS to confirm the continued tax deductibility of these payments.

On November 3, 2000, the IRS issued a private letter ruling, granting PPL's request contingent upon PPL securing a clarification from the Commission regarding PPL's responsibility to transfer the amounts recovered through the CTC to the affiliate owner of Susquehanna. Accordingly, PPL seeks an order from the Commission directing that amounts collected by PPL through the CTC for nuclear decommissioning be transferred through to the affiliate owner of Susquehanna, currently, PPL Susquehanna LLC. PPL asserts that this request is reasonable and in the public interest. Moreover, PPL explains that absent a continuation of favorable tax treatment for these funds, the

amount of funding required for the decommissioning of the nuclear generating stations subject to PPL's recovery mechanism would likely increase substantially.

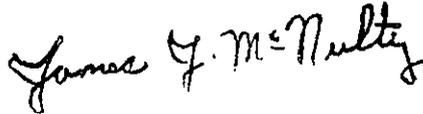
The Commission's approval for the transfer of all nuclear assets and liabilities, including those associated with PPL's nuclear decommissioning obligations, necessarily encompasses the requirement that the nuclear decommissioning funds collected in PPL's regulated rates be transferred to the affiliate owner of Susquehanna. To the extent that a clarification of this obligation is needed for tax purposes, we now expressly direct those funds be transferred to the affiliate owner of Susquehanna. However, we would reiterate that the transfer of funds should be for the sole purpose of depositing those monies in the appropriate trust funds to ensure their availability to fulfill nuclear decommissioning obligations associated with the nuclear generation assets transferred to PPL's affiliates. Nonetheless, the transfer of these funds to the affiliate owner of Susquehanna, currently PPL Susquehanna LLC, is consistent with the Commission's Orders and leaves all provisions of the underlying settlement agreements intact and unchanged.

THEREFORE;

IT IS ORDERED:

1. That the Petition for Clarification Regarding PUC Approval for Transfer of Generating Assets filed by PPL Electric Utilities Corporation (PPL) is hereby granted.
2. That in connection with the July 1, 2000 PPL corporate realignment and transfer of generation facilities, PPL Electric Utilities Corporation is directed to take appropriate action to provide that amounts recovered through the Competitive Transition Charge for nuclear decommissioning are transferred through to the owner of the Susquehanna Steam Electric Station, as long as said owner is an entity owned or controlled directly or indirectly by PPL Corporation.
3. That a copy of this Order shall be served on all active parties in PPL's restructuring proceeding at Docket No. R-00973954.

BY THE COMMISSION:



James J. McNulty
Secretary

(SEAL)

Order Adopted: January 24, 2001

Order Entered: **JAN 24 2001**

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 9th day of February, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N^o **R-00973954** on behalf of:

PA PUC LAW BUREAU
PO BOX3265
HARRISBURG PA 17105-3265

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FEB 13 2001
A PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Karen Mowley
Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

SECRETARY'S BUREAU FILE RETENTION SECTION
PA PUBLIC UTILITY COMMISSION
2ND FLOOR COMMONWEALTH KEYSTONE OFFICE BUILDING
HARRISBURG PA 17105-3265

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 26th day of January, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N. **R-00973954** on behalf of:

HONORABLE RAPHAEL MUSTO
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01 JAN 26 PM 12:22
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Andrea Varella Etac Perry
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ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 26 day of January, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket No. **R-00973954** on behalf of:

LOU SAUERS
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JAN 29 2001

PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU



Signature

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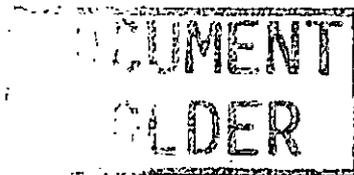
ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 24th day of January, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N. **R-00973954** on behalf of:

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Tanya McCloskey
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ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 25th day of January, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N. **R-00973954** on behalf of:

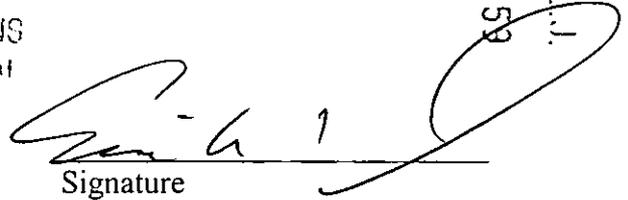
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JAN 26 2001

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SECRETARY'S BUREAU

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ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 1/24/01 day of _____, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N. **R-00973954** on behalf of:

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HARRISBURG PA 17105-3265



Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

SECRETARY'S BUREAU FILE RETENTION SECTION
PA PUBLIC UTILITY COMMISSION
2ND FLOOR COMMONWEALTH KEYSTONE OFFICE BUILDING
HARRISBURG PA 17105-3265

RECEIVED
JAN 25 2001
PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 24th day of January, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N. **R-00973954** on behalf of:

JOHNNIE SIMMS ESQUIRE
OFFICE OF TRIAL STAFF
P O BOX 3265
HARRISBURG PA 17105

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JAN 25 2001
PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Elaine C. Meisinger
Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

To: →

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HARRISBURG PA 17105-3265

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OFFICE OF TRIAL STAFF

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

AND NOW, to wit, this 24 day of Jan, 2001,

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket N-**R-00973954** on behalf of:

GLENN BARTRON
PA PUC BUREAU OF AUDITS
P O BOX 3265
HARRISBURG PA 17105-3265

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JAN 25 2001

PUBLIC UTILITY COMMISSION
SECRETARY'S BUREAU

Marie A. Scott
Signature

Kindly sign and date this acceptance of service and acknowledgement of receipt, and, return the same for filing to:

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PA PUBLIC UTILITY COMMISSION
2ND FLOOR COMMONWEALTH KEYSTONE OFFICE BUILDING
HARRISBURG PA 17105-3265

ACKNOWLEDGEMENT OF RECEIPT & ACCEPTANCE OF SERVICE

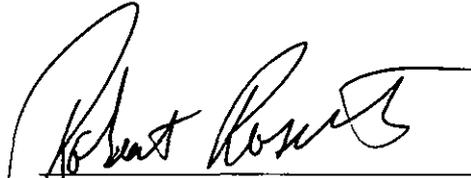
01 JAN 24 PM 2:13

AND NOW, to wit, this 24th day of January, 2001,
FIXED UTILITY SERVICES

the undersigned, as evidence by execution hereof, acknowledges receipt and accepts service of **COPY ORDER** an official Commission document entered, issued, or otherwise promulgated under date of **January 24, 2001** at Docket No. **R-00973954** on behalf of:

ROBERT ROSENTHAL
PA PUC BUREAU OF FIXED
UTILITY SERVICES
PO BOX 3265
HARRISBURG PA 17105-3265

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PA PUC
SECRETARY'S BUREAU



Signature

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PA PUBLIC UTILITY COMMISSION
2ND FLOOR COMMONWEALTH KEYSTONE OFFICE BUILDING
HARRISBURG PA 17105-3265