## ACCOUNTING TREATMENT OF THE INVESTMENT TAX CREDIT AND ACCELERATED DEPRECIATION FOR PUBLIC UTILITY RATEMAKING PURPOSES

80603022

## HEARING

BEFORE THE

## COMMITTEE ON WAYS AND MEANS HOUSE OF REPRESENTATIVES

NINETY-SIXTH CONGRESS

SECOND SESSION

ON

H.R. 6806

AND

H.R. 3165

APRIL 15, 1980

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