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Deloitte Power & Utilities Accounting, Financial Reporting, and Tax Update.

We are pleased to announce the release of the Power & Utilities Accounting, Financial Reporting, and Tax Update. The publication includes the latest information on accounting, tax, and regulatory matters, including SEC, FASB, and tax updates, and focuses on specialized industry accounting matters frequently seen by P&U companies, including rate-regulated entities. The annual update also includes a section on accounting and reporting matters specific to renewable energy.

New sections in this edition include:

- The new leases standard, expected to be issued in early 2016
- Alternative revenue programs
- Asset retirement obligations

Additionally, to address potential challenges in accounting and reporting related to topics on which the FASB has recently issued proposed guidance or final standards that are not yet effective or available for adoption, we have included a section about Board proposals and have highlighted nuances that could affect the industry.

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