

1 **BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON**

2
3 **UTILITY REFORM PROJECT and**
4 **KEN LEWIS,**

APPLICATION FOR
DEFERRED ACCOUNT

5
6 **Complainants/Applicants,**

7
8 **v.**

9
10 **PORTLAND GENERAL ELECTRIC CO.,**

11
12 **Defendant.**

- 13
14
15 1. Pursuant to ORS 756.500, ORS 757.259, and all other applicable statutes and
16 rules, the Utility Reform Project (URP) and Ken Lewis file this Application for
17 Deferred Accounting.
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19 2. Utility Reform Project (URP) is a non-profit corporation duly incorporated under
20 the laws of the State of Oregon. Its mailing address is 10949 S.W. 4th
21 Avenue, Portland, Oregon 97219. Among the principal purposes of the
22 Project is to represent its members and utility ratepayers generally in
23 proceedings before the Oregon Public Utility Commission (OPUC). The
24 Project has more than 20 members, several of whom are PGE ratepayers.
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26 3. Ken Lewis resides in Portland, Oregon, and has been a residential customer
27 of PGE at all relevant times, with one or more accounts for electric service.
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29 4. Complainants/Applicants are represented by:

30
31 Daniel W. Meek
32 Attorney
33 10949 S.W. 4th Avenue
34 Portland, OR 97219
35 (503) 293-9021
36 (503) 293-9099 fax
37 dan@meek.net
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1 5. Contents of Application (OAR 860-027-0300)
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- 3 (a) A description of the utility expense or revenue for which deferred
4 accounting is requested.
5

6 The revenue is the amount charged to ratepayers, under current rate
7 schedules, due to the estimated PGE liabilities for "federal income
8 taxes" and "state income taxes." All of the revenue should be
9 included in the deferred account, less any amounts of federal or state
10 income taxes actually paid by PGE or on behalf of PGE by its
11 corporate parent.
12

- 13 (b) The reason(s) deferred accounting is being requested and a reference
14 to the section(s) of ORS 757.259 or 759.200 under which deferral may
15 be authorized.
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17 Deferred accounting is requested, because PGE is charging
18 ratepayers approximately \$92.6 million annually for "federal income
19 taxes" and "state income taxes" that is not being paid to either
20 government. The Commission has concluded that, as of the effective
21 date of SB 408, such charges are not fair, just and reasonable.
22

23 This deferred account should be authorized pursuant to ORS
24 757.259(1)(a) and (2)(e).
25

- 26 (c) The account proposed for recording of the amounts to be deferred and
27 the account which would be used for recording the amounts in the
28 absence of approval of deferred accounting.
29

30 The Commission should record the amounts to be deferred in a new
31 "Unpaid Federal and State Income Taxes Charged to Ratepayers"
32 account. The account currently used by PGE for recording the
33 revenue it receives from ratepayers for its phony income taxes is
34 unknown to Applicants.
35

- 36 (d) An estimate of the amounts to be recorded in the deferred account for
37 the 12-month period subsequent to the application.
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39 The estimate is \$92.6 million.
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- 41 (e) A copy of the notice of application for deferred accounting and list of
42 persons served with the notice.
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1 The notice and service list attached.
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3 Dated: October 5, 2005

Respectfully Submitted,

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5 Attorney for Applicants

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3 **CERTIFICATE OF SERVICE**

4 I hereby certify that I filed served for foregoing APPLICATION FOR DEFERRED
5 ACCOUNT by email to the list below and by depositing a true copy in the U.S. Mail,
6 first class postage prepaid, a true and correct copy upon the addresses below.

- 7 stephanie.andrus@state.or.us
8 lowrey@oregoncub.org
9 jason@oregoncub.org
10 tlannom@ci.portland.or.us
11 kl04@mailstation.com
12 dan@meek.net
13 mwp@dvclaw.com
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27

28
29 Dated: October 5, 2005
30

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32 _____
33 Daniel W. Meek
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