

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1238/UM 1240/UM 1244

In the Matter of)
)
PORTLAND GENERAL ELECTRIC)
COMPANY)
)
Deferred Accounting Authorization for)
Expenses Associated with Utility Tax)
Liability. (UM 1238))

In the Matter of)
)
PACIFICORP)
)
Deferred Accounting Authorization for)
Expenses Associated with Utility Tax)
Liability. (UM 1240))

In the Matter of)
)
NORTHWEST NATURAL GAS)
COMPANY)
)
Deferred Accounting Authorization for)
Expenses Associated with Utility Tax)
Liability. (UM 1244))

MEMORANDUM

Although I have scheduled a joint prehearing conference in order to facilitate docket coordination, I do not intend to consolidate the dockets. There are some preliminary issues, however, which may be more appropriately resolved in a consolidated process. We will explore those issues during the prehearing conference.

Dated at Salem, Oregon, this 7th day of April 2006.

Kathryn A. Logan
Administrative Law Judge