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DEPARTMENT OF JUSTICE
GENERAL COUNSEL DIVISION

October 11, 2006

Filing Center
Public Utility Commission of Oregon
550 Capitol Street, NE
Suite 215
Salem, Oregon 97301

Re: Docket No. UE 180
Corrections to Staff Surrebuttal Exhibits

Filing Center:

Enclosed please find corrected pages for Staff/1800 and Staff/1801, which are surrebuttal testimony and a supporting exhibit submitted by Carla Owings. After filing the exhibits, Ms. Owings discovered a clerical error in the revenue requirement model. This error led to incorrect statements in her surrebuttal testimony regarding the revenue requirement and overall percentage increase recommended by staff, pre Port Westward, as well as some incorrect numbers in exhibit 1801.

The specific corrections are as follows:

Staff/1800, page 8, line 8: \$14.9 million should be \$11.6 million.

Staff/1800, page 8, line 13: 1.8 percent should be 1.6 percent.

Staff/1800, page 8, line 16: 3.8 percent should be 4.0 percent.

Staff/1801 – several changes to column (2) of excel spreadsheet.

Thank you for your attention.

Very truly yours,

Stephanie S. Andrus
Stephanie S. Andrus
Assistant Attorney General

CASE: UE 180/UE 181/UE 184
WITNESS: Carla Owings

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 1800

**Surrebuttal Testimony
(Corrected)**

October 11, 2006

PART II:**RATE CASE SUMMARY****Q. PLEASE SUMMARIZE THE COMPANY'S RATE REQUEST AND STAFF'S FINDINGS REGARDING REVENUE REQUIREMENT.**

A. The Company's overall request, including updates to its power costs and Port Westward, was approximately \$143 million or 9.1 percent increase from current rates. Staff proposes the revenue requirement determined in this case be \$11.6 million on an annual basis. This recommendation includes updated power costs, all Staff proposed adjustments discussed in this Surrebuttal Testimony and the Stipulated Agreement entered into by Staff, PGE, CUB and ICNU effective January 1, 2007, as well as a correction for a math error in Staff's proposed cost of debt and represents an overall increase of approximately 1.6 percent. For March 1, 2007, the expected commercial operation date for Port Westward, Staff proposes that the appropriate increase in revenues should be an additional \$37.1 million on an annual basis, or an additional increase of 4.0 percent to rates. On a consolidated basis, this represents an overall revenue requirement increase of 5.6 percent to current rates.

Q. DO YOU HAVE ANYTHING FURTHER ON THESE ISSUES OR ANY OTHER ISSUES?

A. No.

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes.

CASE: UE 180/UE 181/UE 184
WITNESS: Carla Owings

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 1801

**Exhibits in Support
Of Surrebuttal Testimony
(Corrected)**

October 11, 2006

**Portland General Electric
UE 180
Case Summary
Twelve Months Ending December 31, 2007
(000)**

		PER APPLICATION Before PW (1)	STAFF PROPOSED Before PW (2)	PER APPLICATION After PW (3)	STAFF PROPOSED After PW (4)
1	DESCRIPTION				
2	Rate of Return Under Present Rates				
3	Total Combined Rate Base	1,745,972	1,728,737	1,921,100	2,008,632
4	Revenues				
5	Sales Revenues	1,546,707	1,558,341	1,644,624	1,595,447
6	Other Operating Revenues	17,728	19,300	17,728	19,300
7	Total Operating Revenues	1,564,435	1,577,641	1,662,352	1,614,747
8					
9	Operating Expenses				
10	Operation & Maintenance Expenses	1,177,769	1,136,101	1,175,298	1,133,307
11	Depreciation Expense	154,384	153,887	165,050	162,565
12	Amortization Expense	18,848	18,848	18,848	18,848
13	Taxes other than Income	47,497	45,230	47,497	45,230
14	Income Taxes	30,757	51,341	61,894	59,723
15	Miscellaneous Revenue and Expense(Franch. Fees)	36,193	36,465	38,484	37,333
18	Total Operating Expenses	1,465,448	1,441,872	1,507,071	1,457,011
19					
20	Operating Income				
21	Operating Income	98,987	135,792	155,281	157,736
24	Rate of Return at present rates	5.67%	7.85%	8.08%	7.85%
25					
26	Development of Revenue Requirement				
27	Rate of Return @ Company's Requested ROE	8.967%	7.855%	8.967%	7.855%
28					
29	Return at claimed rate of return	156,740		181,769	
30	Earnings Deficiency	57,753		26,488	
31					
32	Net to Gross Multiplier	1.696		1.696	
33	Additional Revenue Requirement	97,917	11,634	44,911	37,105
34	Revenue at Request Rate of Return	1,662,352	1,589,276	1,707,263	1,651,852
36					
37	Percent change from current rates	6.26%	1.59%	9.13%	5.59%

**STAFF NARRATIVE SUMMARY SHEET
ADJUSTMENTS BEFORE PORT WESTWARD
UE 180
Twelve Months Ending December 31, 2007
(\$000)**

Staff/1801
Owings/2

Item	Staff	Issue	Revenue Requirement Effect
Revenue Requirement on the Company's Filed Results			\$97,917
Proposed Staff Adjustments			
S-ROR A	BC	Rate of Return Staff proposed Cost of Capital Impact before Port Westward Addition	(\$33,036)
S-1	CO	All Other Taxes Adjustment reflecting stipulated agreement	(\$2,339)
S-2	JJ	FIT and SIT Deduction Staff proposes to adjust interest calculation to Staff's weighted cost of Capital	(\$3,698)
S-3	MD	Administrative & General and Operations & Maintenance Adjustment Adjustment reflecting stipulated agreement	(\$6,760)
S-4	MG	Net Variable Power Cost Adjustment Staff proposes to adjust Monet Model to reflect 4-yr forced outage rate of 8.62%	(\$13,255)
S-5	CO	Incentive Adjustment Adjustment reflecting stipulated agreement	(\$4,647)
S-6	CO	Wages & Salary Adjustment reflecting stipulated agreement	(\$3,762)
S-7	ED	Coal Loss Adjustment Staff proposes to remove Company's adjustment for coal loss.	(\$365)

**STAFF NARRATIVE SUMMARY SHEET
ADJUSTMENTS BEFORE PORT WESTWARD
UE 180
Twelve Months Ending December 31, 2007
(\$000)**

Staff/1801
Owings/3

S-8	PR	Adjustment to Other Revenues Adjustment reflecting stipulated agreement	(\$41)
S-9	CO	Capital Expenditures Adjustment Adjustment reflecting stipulated agreement	(\$784)
S-10	BW	Extrinsic Value Staff proposes to adjust for flexible power resources not dispatched by Monet Modeling	(\$12,745)
S-11	BW	System Losses Adjustment reflecting stipulated agreement	\$0
S-12	PR	Membership Adjustment Adjustment reflecting stipulated agreement	(\$85)
S-13	CO	Tenant Improvements Adjustment reflecting stipulated agreement	\$0
S-14	MD	Weatherization Adjustment Adjustment reflecting stipulated agreement	(\$71)
S-15	DG	Customer Service & Information Expense Adjustment Adjustment reflecting stipulated agreement	(\$1,626)
S-16	BW	Ancillary Services Staff proposes to add revenues not included in the Test Period for Ancillary Services	(\$1,571)
S-17	CO	Beaver 8 Generating Facility Staff proposes to adjust rate base and depreciation pursuant to Commission Order 04-740	(\$1,263)
S*		Revenue Sensitive Costs	(\$235)
Total Staff-Proposed Adjustments (Base Rates):			(86,283)
Staff-Calculated Revenue Requirements Change (Base Rates):			\$11,634

**Portland General Electric
UE 180**

Staff/1801
Owings/4

**Revenue Requirement Model
Twelve Months Ending December 31, 2007
(\$000)**

SUMMARY SHEET		2007 Per application Includes Power Costs (1)	Staff Proposed Adjustments (2)	2007 Adjusted (3)	Revenue Req without Port Westward 1/1/2007 (4)	Results at Reasonable Return Inc. Pwr Costs (5)
1	Operating Revenues					
2	Retail Sales	\$1,546,707	\$0	\$1,546,707	\$11,634	\$1,558,341
3	Wholesale Sales	0	0	0	0	0
4	Other Revenues	17,728	1,572	19,300	0	19,300
5	Total Operating Revenues	\$1,564,435	\$1,572	\$1,566,007	\$11,634	\$1,577,641
6	Operating Expenses					
7	Net Variable Power Costs	\$856,968	(\$25,199)	\$831,769	\$0	\$831,769
8	Production	71,970	(354)	71,616	0	71,616
9	Other Power Supply (Trojan)	218	0	218	0	218
10	Transmission	10,279	(34)	10,245	0	10,245
11	Distribution	60,336	(1,623)	58,713	0	58,713
12	Customer Accounting	0	(69)	(69)	0	(69)
13	Customer Service & Info	60,015	(1,575)	58,440	0	58,440
14	Uncollectibles	8,198	0	8,198	62	8,260
15	Administrative and General	109,785	(12,876)	96,909	0	96,909
16	Total Operation & Maintenance	\$1,177,769	(\$41,730)	\$1,136,039	\$62	\$1,136,101
17	Depreciation	\$154,384	(\$497)	\$153,887	\$0	\$153,887
18	Amortization	18,848	0	18,848	0	18,848
19	Taxes Other than Income	47,497	(2,267)	45,230	0	45,230
20	Income Taxes	30,758	16,145	46,903	4,438	51,341
21	Miscellaneous Revenue and Expense(Franch. Fees)	36,193	0	36,193	272	36,465
22	Total Operating Expenses	\$1,465,449	(\$28,349)	\$1,437,100	\$4,772	\$1,441,872
23	Net Operating Revenues	\$98,986	\$29,921	\$128,924	6,868	\$135,792
24	Average Rate Base					
25	Electric Plant in Service	\$4,316,780	(\$16,009)	\$4,300,771	\$0	\$4,300,771
26	Less: Accumulated Depreciation & Amortization	(2,463,112)	0	(2,463,112)	0	(2,463,112)
27	Accumulated Deferred Income Taxes	(205,677)	0	(205,677)	0	(205,677)
28	Accumulated Deferred Inv. Tax Credit	(5,005)	0	(5,005)	0	(5,005)
29	Net Utility Plant	\$1,642,986	(\$16,009)	\$1,626,977	\$0	\$1,626,977
30	Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0
31	Acquisition Adjustments	0	0	0	0	0
32	Working Capital	76,203	(1,475)	74,728	248	74,976
33	Fuel Stock	0	0	0	0	0
34	Materials & Supplies	50,177	0	50,177	0	50,177
35	Customer Advances for Construction	0	0	0	0	0
36	Weatherization Loans	0	0	0	0	0
37	Misc Deferred Credits	(28,082)	0	(28,082)	0	(28,082)
38	Misc. Deferred Debits	4,689	0	4,689	0	4,689
39	Misc. Rate Base Additions/(Deductions)	0	0	0	0	0
40	Total Average Rate Base	\$1,745,973	(\$17,484)	\$1,728,489	\$248	\$1,728,737
41	Rate of Return	5.67%		7.46%		7.86%
42	Implied Return on Equity	4.86%		8.61%		9.40%

**Portland General Electric
UE 180**

Staff/1801
Owings/5

**Revenue Requirement Model
Twelve Months Ending December 31, 2007
(\$000)**

SUMMARY SHEET		Company's Change for Port Westward (6)	Results with Port Westward Change (7)	Adjustments Impacting only Port Westward (8)	Adjusted for Port Westward Change (9)	Revenue Req with Port Westward 3/31/2007 (10)	Results with Port Westward 3/1/2007 (11)
1	Operating Revenues						
2	Retail Sales	\$0	\$1,558,341	\$0	\$1,558,341	\$37,105	\$1,595,447
3	Wholesale Sales	0	0	0	\$0	0	0
4	Other Revenues	0	19,300	0	\$19,300	0	19,300
5	Total Operating Revenues	\$0	\$1,577,641	\$0	\$1,577,641	\$37,105	\$1,614,747
6	Operating Expenses						
7	Net Variable Power Costs	(\$11,746)	\$820,023	\$0	\$820,023	\$0	\$820,023
8	Production	8,440	80,056	0	80,056	0	80,056
9	Other Power Supply (Trojan)	0	218	0	218	0	218
10	Transmission	0	10,245	0	10,245	0	10,245
11	Distribution	0	58,713	0	58,713	0	58,713
12	Customer Accounting	0	(69)	0	(69)	0	(69)
13	Customer Service & Info	0	58,440	0	58,440	0	58,440
14	Uncollectibles	0	8,260	0	8,260	197	8,457
15	Administrative and General	315	97,224	0	97,224	0	97,224
16	Total Operation & Maintenance	(\$2,991)	\$1,133,110	\$0	\$1,133,110	\$197	\$1,133,307
17	Depreciation	\$10,667	\$164,553	(\$1,988)	\$162,565	\$0	\$162,565
18	Amortization	0	18,848	0	18,848	0	18,848
19	Taxes Other than Income	0	45,230	0	45,230	0	45,230
20	Income Taxes	(6,217)	45,124	447	45,571	14,152	59,723
21	Miscellaneous Revenue and Expense(Franch. Fees)	0	36,465	0	36,465	868	37,333
22	Total Operating Expenses	\$1,459	\$1,443,335	(\$1,541)	\$1,441,794	\$15,217	\$1,457,011
23	Net Operating Revenues	(\$1,459)	\$134,333	\$1,541	\$135,874	\$21,904	\$157,778
24	Average Rate Base						
25	Electric Plant in Service	\$285,205	\$4,585,976	\$994	\$4,586,970	\$0	\$4,586,970
26	Less: Accumulated Depreciation & Amortization	(5,333)	(2,468,445)	0	(2,468,445)	0	(2,468,445)
27	Accumulated Deferred Income Taxes	(1,758)	(207,435)	0	(207,435)	0	(207,435)
28	Accumulated Deferred Inv. Tax Credit	0	(5,005)	0	(5,005)	0	(5,005)
29	Net Utility Plant	\$278,114	\$1,905,091	\$994	\$1,906,085	\$0	\$1,906,085
30	Plant Held for Future Use	\$0	\$0	\$0	\$0	\$0	\$0
31	Acquisition Adjustments	0	0	0	0	0	0
32	Working Capital	76	75,052	(80)	74,972	791	75,763
33	Fuel Stock	0	0	0	0	0	0
34	Materials & Supplies	0	50,177	0	50,177	0	50,177
35	Customer Advances for Construction	0	0	0	0	0	0
36	Weatherization Loans	0	0	0	0	0	0
37	Misc Deferred Credits	0	(28,082)	0	(28,082)	0	(28,082)
38	Misc. Deferred Debits	0	4,689	0	4,689	0	4,689
39	Misc. Rate Base Additions/(Deductions)	0	0	0	0	0	0
40	Total Average Rate Base	\$278,190	\$2,006,927	\$914	\$2,007,841	\$791	\$2,008,632
41	Rate of Return		7.86%		6.77%		7.86%
42	Implied Return on Equity		9.40%		7.22%		9.40%

**Portland General Electric
UE 180
Income Tax Calculation On Revenue Requirement
Twelve Months Ending December 31, 2007
(\$000)**

Income Tax Calculations	2007 Per Company Filing (1)	Staff Proposed Adjustments (2)	2007 Adjusted (3)	Required Change for Reasonable Return (4)	Results at Reasonable Return (5)
1 Book Revenues	\$1,564,435	\$1,572	\$1,566,007	\$11,634	\$1,577,641
2 Book Expenses Other than Depreciation	1,280,307	(43,997)	1,236,310	334	1,236,644
3 State Tax Depreciation	154,384	(497)	153,887	0	153,887
4 Interest	51,097	4,983	56,080	8	56,088
5 Less: Schedule M Differences	(38,410)	0	(38,410)	0	(38,410)
6 State Taxable Income	<u>\$117,057</u>	<u>\$41,083</u>	<u>\$158,140</u>	<u>\$11,293</u>	<u>\$169,433</u>
7 Production Deduction	(\$4,017)	\$0	(\$4,017)	\$0	(\$4,017)
8 Total State Taxable Income	<u>\$113,040</u>	<u>\$41,083</u>	<u>\$154,123</u>	<u>\$11,293</u>	<u>\$165,416</u>
9 State Income Tax @ 6.617%	<u>\$7,480</u>	<u>\$2,718</u>	<u>\$10,198</u>	<u>\$747</u>	<u>\$10,945</u>
10 State Tax Credits	(166)	0	(166)	0	(166)
11 Net State Income Tax	<u>\$7,314</u>	<u>\$2,718</u>	<u>\$10,032</u>	<u>\$747</u>	<u>\$10,779</u>
12 Additional Tax Depreciation	0	0	0	0	0
13 Plus: Other Schedule M Differences	0	0	0	0	0
14 Federal Taxable Income	<u>\$105,726</u>	<u>\$38,365</u>	<u>\$144,091</u>	<u>\$10,546</u>	<u>\$154,637</u>
15 Federal Tax @ 35%	<u>\$37,004</u>	<u>\$13,427</u>	<u>\$50,431</u>	<u>\$3,691</u>	<u>\$54,122</u>
16 Federal Tax Credits	0	0	0	0	0
17 Current Federal Tax	<u>\$37,004</u>	<u>\$13,427</u>	<u>\$50,431</u>	<u>\$3,691</u>	<u>\$54,122</u>
18 ITC Adjustment					
19 Deferral	0	0	0	0	0
20 Restoration	1,461	0	1,461	0	1,461
21 Total ITC Adjustment	<u>(\$1,461)</u>	<u>\$0</u>	<u>(\$1,461)</u>	<u>\$0</u>	<u>(\$1,461)</u>
22 Provision for Deferred Taxes	<u>(\$12,099)</u>	<u>\$0</u>	<u>(\$12,099)</u>	<u>\$0</u>	<u>(\$12,099)</u>
23 Total Income Tax	<u>\$30,758</u>	<u>\$16,145</u>	<u>\$46,903</u>	<u>\$4,438</u>	<u>\$51,341</u>

Portland General Electric
UE 180
Income Tax Calculation On Revenue Requirement
Twelve Months Ending December 31, 2007
(\$000)

Income Tax Calculations	Impact of Port Westward Change (6)	Results with Port Westward Change (7)	Adjustments Impacting Only Port Westward (8)	Adjusted for Port Westward Change (9)	Revenue Req with Port Westward 3/31/2007 (10)	Results at Reasonable Return (11)
1 Book Revenues	\$0	\$1,577,641	\$0	\$1,577,641	\$37,105	\$1,614,747
2 Book Expenses Other than Depreciation	7,676	1,244,320	0	1,244,320	1,065	\$1,245,385
3 State Tax Depreciation	0	153,887	(1,988)	151,899		\$151,899
4 Interest	8,141	64,229	852	65,081	25	\$65,106
5 Less: Schedule M Differences	8,947	(29,463)	0	(29,463)	0	(29,463)
6 State Taxable Income	(\$24,764)	\$144,669	\$1,136	\$145,805	\$36,007	\$181,812
7 Production Deduction	\$0	(\$4,017)	\$0	(\$4,017)	\$0	(\$4,017)
8 Total State Taxable Income	(\$24,764)	\$140,652	\$1,136	\$141,788	\$36,007	\$177,795
9 State Income Tax @ 6.617%	(\$1,639)	\$9,306	\$76	\$9,382	\$2,383	\$11,765
10 State Tax Credits	0	(166)	0	(166)	0	(166)
11 Net State Income Tax	(\$1,639)	\$9,140	\$76	\$9,216	\$2,383	\$11,599
12 Additional Tax Depreciation	0	0	0	0	0	0
13 Plus: Other Schedule M Differences	0	0	0	0	0	0
14 Federal Taxable Income	(\$23,125)	\$131,512	\$1,060	\$132,572	\$33,624	\$166,196
15 Federal Tax @ 35%	(\$8,094)	\$46,028	\$371	\$46,399	\$11,769	\$58,168
16 Federal Tax Credits	0	0	0	0	0	0
17 Current Federal Tax	(\$8,094)	\$46,028	\$371	\$46,399	\$11,769	\$58,168
18 ITC Adjustment						
19 Deferral	0	0	0	0	0	0
20 Restoration	0	1,461	0	1,461	0	0
21 Total ITC Adjustment	\$0	(\$1,461)	\$0	(\$1,461)	\$0	\$0
22 Provision for Deferred Taxes	\$3,516	(\$8,583)	\$0	(\$8,583)	\$0	\$3,516
23 Total Income Tax	(\$6,217)	\$45,124	\$447	\$45,571	\$14,152	\$59,723

Portland General Electric
UE 180
Adjustments Before Port Westward
Twelve Months Ending December 31, 2007
(\$000)

Staff/1801
Owings/8

Staff Adjustments		All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)	System Losses Adjustment (S-11)
1	Operating Revenues											
2	Retail Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Wholesale Sales	0	0	0	0	0	0	0	0	0	0	0
4	Other Revenues	0	0	0	0	0	0	0	40	0	0	0
5	Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0
6	Operating Expenses											
7	Net Variable Power Costs	\$0	\$0	\$0	(\$12,847)	\$0	\$0	\$0	\$0	\$0	(\$12,352)	0
8	Production	0	0	0	0	0	0	(354)	0	0	0	0
9	Other Power Supply (Trojan)	0	0	0	0	0	0	0	0	0	0	0
10	Transmission	0	0	(34)	0	0	0	0	0	0	0	0
11	Distribution	0	0	(1,623)	0	0	0	0	0	0	0	0
12	Customer Accounting	0	0	0	0	0	0	0	0	0	0	0
13	Customer Service & Info	0	0	0	0	0	0	0	0	0	0	0
14	Uncollectibles	0	0	0	0	0	0	0	0	0	0	0
15	Administrative and General	0	0	(4,894)	0	(4,366)	(3,534)	0	0	0	0	0
16	Total Operation & Maintenance	\$0	\$0	(\$6,551)	(\$12,847)	(\$4,366)	(\$3,534)	(\$354)	\$0	\$0	(\$12,352)	\$0
17	Depreciation	0	0	0	0	0	0	0	0	0	0	0
18	Amortization	0	0	0	0	0	0	0	0	0	0	0
19	Taxes Other than Income	(2,267)	0	0	0	0	0	0	0	0	0	0
20	Income Taxes	892	(2,174)	2,577	5,054	1,733	1,403	139	16	87	4,859	0
21	Miscellaneous Revenue and Expense											
22	Total Operating Expenses	(\$1,375)	(\$2,174)	(\$3,974)	(\$7,793)	(\$2,633)	(\$2,131)	(\$215)	\$16	\$87	(\$7,493)	\$0
23	Net Operating Revenues	\$1,375	\$2,174	\$3,974	\$7,793	\$2,633	\$2,131	\$215	\$24	(\$87)	\$7,493	\$0
24	Average Rate Base											
25	Electric Plant in Service	0	0	0	0	(1,271)	(1,029)	0	0	(7,000)	0	0
26	Accumulated Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0
27	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
28	Accumulated Deferred Inv. Tax Credit	0	0	0	0	0	0	0	0	0	0	0
29	Net Utility Plant	\$0	\$0	\$0	\$0	(\$1,271)	(\$1,029)	\$0	\$0	(\$7,000)	\$0	\$0
30	Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0
31	Acquisition Adjustments	0	0	0	0	0	0	0	0	0	0	0
32	Working Capital	(72)	(113)	(207)	(405)	(137)	(111)	(11)	1	5	(390)	0
33	Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
34	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
35	Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
36	Weatherization Loans	0	0	0	0	0	0	0	0	0	0	0
37	Prepayments	0	0	0	0	0	0	0	0	0	0	0
38	Misc. Deferred Debits	0	0	0	0	0	0	0	0	0	0	0
39	Misc. Rate Base Additions/(Deductions)	0	0	0	0	0	0	0	0	0	0	0
40	Total Average Rate Base	(\$72)	(\$113)	(\$207)	(\$405)	(\$1,408)	(\$1,140)	(\$11)	\$1	(\$6,995)	(\$390)	\$0
41	Revenue Requirement Effect	(\$2,339)	(\$3,698)	(\$6,760)	(\$13,255)	(\$4,647)	(\$3,762)	(\$365)	(\$41)	(\$784)	(\$12,745)	\$0

Portland General Electric
UE 180
Adjustments Before Port Westward
Twelve Months Ending December 31, 2007
(\$000)

Staff/1801
Owings/9

	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Beaver 8 Generating Facility (S-17)	Total Adjustments (Base Rates)
Staff Adjustments							
1 Operating Revenues							
2 Retail Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Wholesale Sales	0	0	0	0	0	0	\$0
4 Other Revenues	0	0	0	0	1,532	0	\$1,572
5 Total Operating Revenues	\$0	\$0	\$0	\$0	\$1,532	\$0	\$1,572
6 Operating Expenses							
7 Net Variable Power Costs	\$0	\$0	\$0	\$0	\$0	\$0	(\$25,199)
8 Production	0	0	0	0	0	0	(\$354)
9 Other Power Supply (Trojan)	0	0	0	0	0	0	\$0
10 Transmission	0	0	0	0	0	0	(\$34)
11 Distribution	0	0	0	0	0	0	(\$1,623)
12 Customer Accounting	0	0	(69)	0	0	0	(\$69)
13 Customer Service & Info	0	0	0	(1,575)	0	0	(\$1,575)
14 Uncollectibles	0	0	0	0	0	0	\$0
15 Administrative and General	(82)	0	0	0	0	0	(\$12,876)
16 Total Operation & Maintenance	(\$82)	\$0	(\$69)	(\$1,575)	\$0	\$0	(\$41,730)
17 Depreciation	0	0	0	0	0	(497)	(\$497)
18 Amortization	0	0	0	0	0	0	\$0
19 Taxes Other than Income	0	0	0	0	0	0	(\$2,267)
20 Income Taxes	32	0	27	619	602	279	\$16,145
21 Miscellaneous Revenue and Expense							\$0
22 Total Operating Expenses	(\$50)	\$0	(\$42)	(\$956)	\$602	(\$218)	(\$28,349)
23 Net Operating Revenues	\$50	\$0	\$42	\$956	\$930	\$218	\$29,921
24 Average Rate Base							
25 Electric Plant in Service	0	0	0	0	0	(6,709)	(\$16,009)
26 Accumulated Depreciation & Amortization	0	0	0	0	0	0	\$0
27 Accumulated Deferred Income Taxes	0	0	0	0	0	0	\$0
28 Accumulated Deferred Inv. Tax Credit	0	0	0	0	0	0	\$0
29 Net Utility Plant	\$0	\$0	\$0	\$0	\$0	(\$6,709)	(\$16,009)
30 Plant Held for Future Use	0	0	0	0	0	0	\$0
31 Acquisition Adjustments	0	0	0	0	0	0	\$0
32 Working Capital	(3)	0	(2)	(50)	31	(11)	(\$1,475)
33 Fuel Stock	0	0	0	0	0	0	\$0
34 Materials & Supplies	0	0	0	0	0	0	\$0
35 Customer Advances for Construction	0	0	0	0	0	0	\$0
36 Weatherization Loans	0	0	0	0	0	0	\$0
37 Prepayments	0	0	0	0	0	0	\$0
38 Misc. Deferred Debits	0	0	0	0	0	0	\$0
39 Misc. Rate Base Additions/(Deductions)	0	0	0	0	0	0	\$0
40 Total Average Rate Base	(\$3)	\$0	(\$2)	(\$50)	\$31	(\$6,720)	(\$17,484)
41 Revenue Requirement Effect	(\$85)	\$0	(\$71)	(\$1,626)	(\$1,571)	(\$1,263)	(\$53,012)

**Portland General Electric
UE 180**

Staff/1801
Owings/10

**Tax Calculations to Adjustments Before Port Westward
Twelve Months Ending December 31, 2007
(\$000)**

Income Tax Calculations		All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)
1	Book Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0
2	Book Expenses Other than Depreciation	(2,267)	0	(6,551)	(12,847)	(4,366)	(3,534)	(354)	0	0	(12,352)
3	State Tax Depreciation	0	0	0	0	0	0	0	0	0	0
4	Interest	(2)	5,531	(7)	(13)	(44)	(36)	(0)	0	(221)	(12)
5	Schedule M Differences	0	0	0	0	0	0	0	0	0	0
6	State Taxable Income	\$2,269	(\$5,531)	\$6,558	\$12,860	\$4,410	\$3,570	\$354	\$40	\$221	\$12,364
7	Add OR Depletion Adjustment-Net	0	0	0	0	0	0	0	0	0	0
8	Total State Taxable Income	\$2,269	(\$5,531)	\$6,558	\$12,860	\$4,410	\$3,570	\$354	\$40	\$221	\$12,364
9	State Income Tax	\$150	(\$366)	\$434	\$851	\$292	\$236	\$23	\$3	\$15	\$818
10	State Tax Credits	0	0	0	0	0	0	0	0	0	0
11	Net State Income Tax	\$150	(\$366)	\$434	\$851	\$292	\$236	\$23	\$3	\$15	\$818
12	Additional Tax Depreciation	0	0	0	0	0	0	0	0	0	0
13	Other Schedule M Differences	0	0	0	0	0	0	0	0	0	0
14	Federal Taxable Income	\$2,119	(\$5,165)	\$6,124	\$12,009	\$4,118	\$3,334	\$331	\$37	\$206	\$11,546
15	Federal Tax @ 35%	742	(1,808)	2,143	4,203	1,441	1,167	116	13	72	4,041
16	Federal Tax Credits	0	0	0	0	0	0	0	0	0	0
17	Current Federal Tax	\$742	(\$1,808)	\$2,143	\$4,203	\$1,441	\$1,167	\$116	\$13	\$72	\$4,041
18	ITC Adjustment										
19	Deferral	0	0	0	0	0	0	0	0	0	0
20	Restoration	0	0	0	0	0	0	0	0	0	0
21	Total ITC Adjustment	0	0	0	0	0	0	0	0	0	0
22	Provision for Deferred Taxes	0	0	0	0	0	0	0	0	0	0
23	Total Income Tax	\$892	(\$2,174)	\$2,577	\$5,054	\$1,733	\$1,403	\$139	\$16	\$87	\$4,859

**REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS**

Revenues and Expenses
Rate Base
Total

All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)
(\$2,329)	(\$3,683)	(\$6,732)	(\$13,201)	(\$4,460)	(\$3,610)	(\$364)	(\$41)	\$147	(\$12,693)
(10)	(15)	(28)	(54)	(187)	(152)	(1)	0	(931)	(52)
(\$2,339)	(\$3,698)	(\$6,760)	(\$13,255)	(\$4,647)	(\$3,762)	(\$365)	(\$41)	(\$784)	(\$12,745)

**Portland General Electric
UE 180**

Staff/1801
Owings/11

**Tax Calculations to Adjustments Before Port Westward
Twelve Months Ending December 31, 2007
(\$000)**

	Income Tax Calculations	System Losses Adjustment (S-11)	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Total Adjustments (Base Rates)
1	Book Revenues	\$0	\$0	\$0	\$0	\$0	\$1,532	\$1,572
2	Book Expenses Other than Depreciation	0	(82)	0	(69)	(1,575)	0	(\$43,997)
3	State Tax Depreciation	0	0	0	0	0	0	(\$497)
4	Interest	0	(0)	0	(0)	(2)	1	\$4,983
5	Schedule M Differences	0	0	0	0	0	0	\$0
6	State Taxable Income	\$0	\$82	\$0	\$69	\$1,577	\$1,531	\$41,083
7	Add OR Depletion Adjustment-Net	0	0	0	0	0	0	\$0
8	Total State Taxable Income	\$0	\$82	\$0	\$69	\$1,577	\$1,531	\$41,083
9	State Income Tax	\$0	\$5	\$0	\$5	\$104	\$101	\$2,718
10	State Tax Credits	0	0	0	0	0	0	\$0
11	Net State Income Tax	\$0	\$5	\$0	\$5	\$104	\$101	\$2,718
12	Additional Tax Depreciation	0	0	0	0	0	0	\$0
13	Other Schedule M Differences	0	0	0	0	0	0	\$0
14	Federal Taxable Income	\$0	\$77	\$0	\$64	\$1,473	\$1,430	\$38,365
15	Federal Tax @ 35%	0	27	0	22	515	501	\$13,427
16	Federal Tax Credits	0	0	0	0	0	0	\$0
17	Current Federal Tax	\$0	\$27	\$0	\$22	\$515	\$501	\$13,427
18	ITC Adjustment							
19	Deferral	0	0	0	0	0	0	\$0
20	Restoration	0	0	0	0	0	0	\$0
21	Total ITC Adjustment	0	0	0	0	0	0	\$0
22	Provision for Deferred Taxes	0	0	0	0	0	0	\$0
23	Total Income Tax	\$0	\$32	\$0	\$27	\$619	\$602	\$16,145

**REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS**

Revenues and Expenses
Rate Base
Total

System Losses Adjustment (S-11)	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Total Adjustments (Base Rates)
\$0	(\$85)	\$0	(\$71)	(\$1,619)	(\$1,575)	(\$50,685)
0	0	0	0	(7)	4	(\$2,327)
\$0	(\$85)	\$0	(\$71)	(\$1,626)	(\$1,571)	(\$53,012)

**Portland General Electric
UE 180
Staff Narrative Summary After Port Westward
Beginning March 1, 2007**

Item	Staff	Issue	Revenue Requirement Effect
<u>Revenue Requirement on the Company's Filed Results</u>			\$44,911
<u>Proposed Staff Adjustments</u>			
S-ROR B	BC	Rate of Return Staff proposed Cost of Capital Impact after Port Westward Addition	(5,260)
S-PW-1	JJ	FIT and SIT Deduction to adjust interest calculation to Staff's weighted cost of debt.	(\$569)
S-PW-2	CO	Life Estimate Adjustment Adjustment to reflect change of life estimate for Port Westward from 28.5 years to 35 years	(\$1,919)
S*		Revenue Sensitive Costs	(58)
Total Staff-Proposed Adjustments (Base Rates):			(7,806)
Staff-Calculated Revenue Requirements Change (Base Rates):			\$37,105

Portland General Electric
UE 180
Adjustments After Port Westward
Beginning March 1, 2007
(\$000)

Staff/1801
Owings/13

Staff Adjustments		FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)	Total Adjustments (Base Rates)
1	Operating Revenues			
2	Retail Sales	\$0	\$0	\$0
3	Wholesale Sales	0	0	\$0
4	Other Revenues	0	0	\$0
5	Total Operating Revenues	\$0	\$0	\$0
6	Operating Expenses			
7	Net Variable Power Costs	\$0	\$0	\$0
8	Production	0	0	\$0
9	Other Power Supply (Trojan)	0	0	\$0
10	Transmission	0	0	\$0
11	Distribution	0	0	\$0
12	Customer Accounting	0	0	\$0
13	Customer Service & Info	0	0	\$0
14	Collectibles	0	0	\$0
15	Administrative and General	0	0	\$0
16	Total Operation & Maintenance	\$0	\$0	\$0
17	Depreciation	0	(1,988)	(\$1,988)
18	Amortization	0	0	\$0
19	Taxes Other than Income	0	0	\$0
20	Income Taxes	(335)	782	\$447
21	Miscellaneous Revenue and Expense	0	0	\$0
22	Total Operating Expenses	(\$335)	(\$1,206)	(\$1,541)
23	Net Operating Revenues	\$335	\$1,206	\$1,541
24	Average Rate Base			
25	Electric Plant in Service	0	994	\$994
26	Accumulated Depreciation & Amortization	0	0	\$0
27	Accumulated Deferred Income Taxes	0	0	\$0
28	Accumulated Deferred Inv. Tax Credit	0	0	\$0
29	Net Utility Plant	\$0	\$994	\$994
30	Plant Held for Future Use	0	0	\$0
31	Acquisition Adjustments	0	0	\$0
32	Working Capital	(17)	(63)	(\$80)
33	Fuel Stock	0	0	\$0
34	Materials & Supplies	0	0	\$0
35	Customer Advances for Construction	0	0	\$0
36	Weatherization Loans	0	0	\$0
37	Prepayments	0	0	\$0
38	Misc. Deferred Debits	0	0	\$0
39	Misc. Rate Base Additions/(Deductions)	0	0	\$0
40	Total Average Rate Base	(\$17)	\$931	\$914
41	Revenue Requirement Effect	(\$569)	(\$1,919)	(\$2,488)

**Portland General Electric
UE 180
Tax Adjustments After Port Westward
Beginning March 1, 2007
(\$000)**

Income Tax Calculations		FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)		Total Adjustments (Base Rates)
1	Book Revenues	\$0	\$0		\$0
2	Book Expenses Other than Depreciation	0	0		\$0
3	State Tax Depreciation	0	(1,988)		(\$1,988)
4	Interest	852			\$852
5	Schedule M Differences	0	0		\$0
6	State Taxable Income	(\$852)	\$1,988		\$1,136
7	Add OR Depletion Adjustment-Net	0	0		\$0
8	Total State Taxable Income	(\$852)	\$1,988		\$1,136
9	State Income Tax	(\$56)	\$132		\$76
10	State Tax Credits	0	0		\$0
11	Net State Income Tax	(\$56)	\$132		\$76
12	Additional Tax Depreciation	0	0		\$0
13	Other Schedule M Differences	0	0		\$0
14	Federal Taxable Income	(\$796)	\$1,856		\$1,060
15	Federal Tax @ 35%	(279)	650		\$371
16	Federal Tax Credits	0	0		\$0
17	Current Federal Tax	(\$279)	\$650		\$371
18	ITC Adjustment				\$0
19	Deferral	0	0		\$0
20	Restoration	0	0		\$0
21	Total ITC Adjustment	0	0		\$0
22	Provision for Deferred Taxes	0	0		\$0
23	Total Income Tax	(\$335)	\$782		\$447

**REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS**

Revenues and Expenses
Rate Base
Total

FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)		Total Adjustments (Base Rates)
(\$567)	(\$2,043)		(\$2,610)
(2)	124		\$122
(\$569)	(\$1,919)		(\$2,488)

Portland General Electric
UE 180

Staff/1801
Owings/15

Cost of Capital and Revenue Sensitive Costs
Twelve Months Ending December 31, 2007
(\$000)

REVENUE SENSITIVE COSTS	
Company's Case	
Revenues	1.00000
Operating Revenue Deductions	
Uncollectible Accounts	0.00530
Taxes Other - Franchise	0.02340
- Other	
- Resource supplier	
State Taxable Income	0.9713
State Income Tax	0.06427
Federal Taxable Income	0.90703
Federal Income Tax @ 35%	0.31746
ITC	
Current FIT	0.31746
Other	
Total Excise Taxes	0.38173
Total Revenue Sensitive Costs	0.41043
Utility Operating Income	0.58957
Net-to-Gross Factor	1.696155

COST OF CAPITAL - STAFF	% of CAPITAL	COST	WEIGHTED COST
Long Term Debt	50.00%	6.31%	3.16%
Preferred Stock	0.00%	0.00%	0.00%
Common Equity	50.00%	9.40%	4.70%
Total	100.00%		7.86%

CERTIFICATE OF SERVICE

UE 180/UE 181/UE 184

I certify that on October 12, 2006, I served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid; and I further certify that on October 11, 2006, I served the foregoing document by electronic mail pursuant to OAR 860-13-0070, to the following parties or attorneys of parties.

Dated at Salem, Oregon, this 11th day of October, 2006.

Diane Davis

Diane Davis
Oregon Public Utility Commission
Regulatory Operations
550 Capitol St NE Suite 215
Salem OR 97301

**UE 180/UE 181/UE 184
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