BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1633

In the Matter of THE PUBLIC UTILITY COMMISSION OF OREGON Investigation into Treatment of Pension Costs in Utility Rates	))))))))	INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES' AND NORTHWEST INDUSTRIAL GAS USERS' JOINT CROSS-ANSWERING BRIEF

Industrial Customers of Northwest Utilities ("ICNU") and Northwest Industrial Gas Users ("NWIGU") file this Cross-Answering Brief in response to the response briefs filed by other parties in this docket on April 24, 2015.

In addition to the arguments ICNU and NWIGU have made, Staff for the Public Utility Commission of Oregon ("Staff") and the Citizens' Utility Board of Oregon ("CUB") provide additional compelling arguments for why the Commission should reject the Joint Utilities' proposal in this docket. Whether the Commission adopts the reasoning of ICNU, NWIGU, Staff, or CUB, it is clear that the record in this matter does not provide any supportable basis for the Commission to establish a new policy that a utility must be allowed to include prepaid pension assets in rate base.

Dated this 15th day of May 2015.

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