

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1925

In the Matter of

PUBLIC UTILITY COMMISSION OF
OREGON,

Application to Defer Changes in PacifiCorp's
Federal Tax Obligations Resulting from H.R.
1- Tax Cuts and Jobs Act.

STAFF'S RESPONSE TO PACIFICORP'S
MOTION TO DISMISS

Pursuant to OAR 860-001-0420(4), Staff of the Public Utility Commission of Oregon
(Staff) hereby responds to PacifiCorp's motion to dismiss docket UM 1925.

I. BACKGROUND

On December 22, 2017, President Donald Trump signed H.R.1 – Tax Cuts and Job Act
(Tax Act), with most provisions going into effect on January 1, 2018. On December 28, 2017,
the Department of Justice (DOJ) sent an e-mail on behalf of Staff to an attorney for each
regulated energy utility, stating:

I am writing to let you know that tomorrow, December 29th, Staff plans to file
applications to defer the impacts from H.R.1 for PGE, PacifiCorp, Idaho Power,
NW Natural, Avista and Cascade. It is my understanding that some or perhaps all
utilities have communicated with Staff an intent to file their own deferrals, which
Staff understands may render its deferral applications moot. Because Staff is not
aware of any deferrals [have] been filed at this time and the short time before the
end of the year, Staff will file its applications out of an abundance of caution.
Please note, Staff's intent is to ensure that deferrals are in place, if deemed
necessary, but understands that withdrawal of some or all of its applications may
ultimately be appropriate. Please be in touch if you have any comments,
questions or concerns.¹

Also on December 28, 2017, PacifiCorp filed its Application for Deferred Accounting Related to
the Federal Tax Act (PacifiCorp Application).

On December 29, 2017, as indicated in the e-mail to each utility attorney, Staff filed its
own deferral applications. Staff's Application to Defer Changes in PacifiCorp's Federal Tax

¹ Exhibit A (Attached) - December 28, 2017 Staff E-mail to Utilities.

1 Obligations Resulting from H.R. 1- Tax Cuts and Job Act (Staff Application) was docketed as
2 UM 1925. On February 28, 2019, the six energy utilities, Staff and other stakeholders
3 participated in workshop to discuss the various impacts of the legislation, approaches to calculate
4 amounts to be deferred, the range of expected impacts, rate mechanisms in the absence of a rate
5 case and next steps.² At the workshop, Staff committed to confer internally and respond back to
6 the utilities and stakeholders on several issues, including whether Staff would withdraw its
7 deferral applications and next steps. Staff sent its March 23, 2018 e-mail in accordance with that
8 commitment.³ Since that time, Staff, stakeholders and the utilities (including PacifiCorp) have
9 continued to address the issues in each deferral filing, including the calculation of amounts to be
10 deferred and ratemaking treatment.⁴

11 On April 30, 2018, PacifiCorp filed a motion to dismiss and comments in docket
12 UM 1925, seeking dismissal of Staff's Application in the event that Staff does not withdraw its
13 Application. As discussed more fully below, PacifiCorp's motion should not be granted, as it is
14 procedurally improper, prejudicial, and untimely.

15 16 **II. ARGUMENT**

17 **A. PacifiCorp's Motion is procedurally improper and prejudicial to Oregon 18 customers.**

19 PacifiCorp argues that Staff's Application should be dismissed pursuant to
20 ORCP 21 A(3), which provides that a pleader may seek to dismiss an action when there is
21 another action pending between the same parties for the same cause.⁵ PacifiCorp's motion is
22 procedurally improper, and that dismissal of Staff's Application may be prejudicial to Oregon
23 ratepayers.

24 ² Exhibit B (Attached) – February 22, 2017 e-mail from Stefan Brown (PGE) to utilities, Staff
and stakeholders.

25 ³ Exhibit C (Attached) – March 23, 2018 Staff E-mail to Utilities and Stakeholders.

26 ⁴ See e.g. Exhibit D (Attached) – April 1, 2017 PacifiCorp E-mail to Staff.

⁵ UM 1925 – PacifiCorp Motion to Dismiss and Comments at 2.

1 1. *Docket UM 1925 is not appropriate dismissed pursuant to ORCP 21 A(3).*

2 PacifiCorp errs in arguing that ORCP 21 A(3) is applicable to the circumstances
3 underlying dockets UM 1925 and UM 1917. Because PacifiCorp has not provided a valid basis
4 for its motion to dismiss, it must be denied.

5 As succinctly stated by the Oregon Court of Appeals, ORCP 21 A(3) “is a codification of
6 the common-law rule against splitting claims. That rule is rooted, in turn, in the doctrine of
7 claim preclusion.”⁶ There is a basis for a motion to dismiss when simultaneous actions involve
8 the same (1) parties, (2) causes of action, (3) issues, *and* (4) relief.⁷ The purpose of
9 ORCP 21 A(3) is to “prevent the defendant from being harassed by the pendency ‘at the same
10 time of two actions based on the same cause of action, at the instance of the same plaintiff, who
11 has a complete remedy by one of them.’”⁸ As PacifiCorp points out, both UM 1925 and
12 UM 1917 involve the same parties, and the same general issue; however, PacifiCorp fails to
13 acknowledge or address that the parties are not similarly situated under both proceedings, and
14 that Staff does not have a complete remedy under PacifiCorp’s Application.

15 A deferral applicant retains the sole discretion on whether to withdraw its application,
16 meaning that PacifiCorp retains the sole discretion to withdraw its tax benefits deferral, leading
17 to the closure of docket UM 1917. Both Staff and PacifiCorp filed their respective deferral
18 applications pursuant to ORS 757.259(2)(e). ORS 757.259(2) provides the Commission with
19 discretion to authorize the deferral of certain amounts, upon the application of a utility or
20 ratepayer or upon its own motion, subject to certain procedural requirements.⁹ In addition, the
21 Commission may only authorize deferrals pursuant to subsection (2) beginning with the date of
22 application.¹⁰ Even if PacifiCorp were to argue that it is extremely unlikely that the Company

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24 ⁶ *Wynia v. Fick*, 162 Or App 365, 367-368 (1999).

25 ⁷ *Lee v. Mitchell*, 152 Or App 159, 163-164 (1998).

26 ⁸ *Id.* (internal citations omitted).

⁹ ORS 757.259(2).

¹⁰ ORS 757.259(4).

1 would withdraw its Application, like a plaintiff in a civil action, PacifiCorp nevertheless retains
2 the sole discretion to discontinue the action. In docket UM 1925 the inverse is true—Staff, as
3 the proponent of the action, retains the sole discretion to withdraw its Application. Therefore,
4 while the two dockets involve the same parties, they do not have Staff and PacifiCorp on equal
5 procedural footing.

6 Moreover, due to the timing requirements for deferral applications, if Staff’s Application
7 is dismissed, and PacifiCorp withdraws its Application, Oregon customers would be left with no
8 procedural path to obtain the tax benefits for the period between the effective date of the Tax Act
9 and the point in time that the on-going effects of the Tax Act are included in base rates. Absent a
10 deferral, the inclusion of tax benefits associated with the “gap” period would violate the rule
11 against retroactive ratemaking. Staff, on behalf of Oregon ratepayers, does not have the same
12 ability to pursue the tax benefits in docket UM 1917 as it does in UM 1925, as it does not control
13 whether the proceeding continues. Therefore, Staff does not have a complete remedy in docket
14 UM 1917, which is not the case in docket UM 1925.

15 Because PacifiCorp has failed to demonstrate that the requirements for a motion to
16 dismiss have been met, its motion must be denied.

17

18 *2. PacifiCorp’s motion should be denied because it is unduly prejudicial to Oregon
customers.*

19 If PacifiCorp’s motion was to be granted, and PacifiCorp subsequently withdrew its
20 Application, Oregon customers would forgo the tax benefits during the “gap” period as discussed
21 above. It is immaterial that it is unlikely that PacifiCorp would take such an action. Granting a
22 motion to dismiss that would leave Oregon customers without any other procedural means to
23 obtain the tax benefits prior to their inclusion in base rates on a going-forward basis would be
24 unduly prejudicial, and as described more fully below, is also unnecessary.

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1 **B. PacifiCorp’s Motion is Untimely, and PacifiCorp Has Not Demonstrated that**
2 **Good Cause Exists to Waive the Timing Requirement for Responsive Motions.**

3 In addition to being procedurally improper, PacifiCorp’s motion to dismiss is untimely,
4 and the Company fails to demonstrate good cause exists to waive the applicable timing
5 requirement. OAR 860-001-0400(4)(a) provides that an answer to a complaint, application, or
6 petition must be filed within 20 days after the pleading is filed, unless otherwise directed by the
7 Commission or administrative law judge (ALJ). Staff filed its Application to defer the changes
8 in PacifiCorp’s federal tax obligations on December 29, 2017—four months before PacifiCorp
9 filed its motion to dismiss.

10 PacifiCorp argues that good cause exists to waive the timing requirement under
11 OAR 860-001-0420,¹¹ because doing so would not harm or prejudice any party and because it is
12 administratively burdensome for PacifiCorp to participate in two proceedings. PacifiCorp’s
13 arguments are unpersuasive and unsupported, and should therefore be dismissed.

14 1. *PacifiCorp’s Oregon customers may be harmed or prejudiced by the dismissal of*
15 *Staff’s Application.*

16 As discussed above, PacifiCorp is incorrect that it is not possible that dismissal would
17 harm or prejudice any party. While Staff’s and PacifiCorp’s respective applications may be
18 broad enough to address the same anticipated benefits, customers are not afforded the same
19 procedural rights under PacifiCorp’s Application. If Staff’s Application is dismissed and
20 PacifiCorp were to decide to withdraw its Application, customers would be left without a
21 procedural way forward to realize the tax benefits dating back to December 2017 until such
22 amounts could be included in rates on a going forward basis.

23 ///

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26 ¹¹ Staff notes that PacifiCorp’s motion refers to subsection (3) of the rule, but the timing requirements for responses are found in subsection (4).

1 2. *PacifiCorp is not administratively burdened by docket UM 1925.*

2 PacifiCorp’s argument that it has been required to participate in docket UM 1925 by
3 virtue of filing comments in response to Staff’s Application is disingenuous and unpersuasive for
4 several reasons.

5 First, its filing of comments in docket UM 1925 was *optional*, and not at the direction of
6 Staff. OAR 860-027-0300 sets forth the requirements for deferral applications. Subsection (6)
7 requires the applicant to serve a notice of the deferral application, which must include certain
8 information. Among the items that must be included in the notice is “a statement that any person
9 may submit to the Commission written comment on the application by the date set forth in the
10 notice, which date may be no sooner than 25 days from the date of the application.”¹² Staff’s
11 notice of deferral application for PacifiCorp contained such a statement, with the date for
12 comments set to January 31, 2018.¹³ In response to comment deadline concerns raised by at least
13 one utility, Staff agreed to extend the deadline for comments twice while the utilities, Staff and
14 stakeholders continued to understand and work through the implications of the Tax Act.¹⁴
15 However, the purpose of the notice requirement is to ensure that Staff is aware of the interest and
16 positions of other parties regarding the disposition of the deferral, so that it may either make a
17 recommendation to the Commission at a public meeting or proceed as a contested case
18 proceeding. As such, a party is not *required* to comment on a deferral application, nor does a
19 party’s decision to comment or not comment does not preclude the party from addressing its
20 issues or concerns at a public meeting or in a contested case. Notably, no party has commented
21 on PacifiCorp’s Application—which has not prejudiced or otherwise negatively impacted
22

23 _____
24 ¹² OAR 860-027-0300(6).

25 ¹³ UM 1925 – Application to Defer Changes in PacifiCorp’s Federal Tax Obligations Resulting
26 from H.R.1 – Tax Cuts and Jobs Act, Exhibit A (Notice of Application to Defer Changes in
PacifiCorp’s Federal Tax Obligations Resulting from H.R.1 Tax Cuts and Jobs Act at 2).

¹⁴ UM 1925 – Staff’s Letter dated January 29, 2018; UM 1925 – Staff’s Letter dated March 22,
2018.

1 PacifiCorp’s, Staff’s or stakeholders’ abilities to meaningfully engage in the disposition of that
2 docket—an outcome which PacifiCorp supports.¹⁵

3 Second, Staff has not requested or directed that any additional information be filed in
4 docket UM 1925, nor has Staff asked information requests in that proceeding or supplemented its
5 Application. In fact, as PacifiCorp points out, Staff has been pursuing the disposition of each
6 *utility’s* application, as made clear through its request for each utility to submit additional
7 information to supplement their own deferral applications.¹⁶ Staff’s intent in filing its deferrals
8 was to ensure that customers receive the benefits of the Tax Act –an intent which has been
9 demonstrated through the e-mail communications to the utilities and stakeholders,¹⁷ discussions
10 at the February workshop, and at least one phone conversations between counsel.¹⁸ For the
11 reasons stated in the preceding section, Staff finds the withdrawal of its Application to be
12 premature and potentially prejudicial and harmful to Oregon customers. However, Staff’s
13 decision not to withdraw its Application is not the equivalent of Staff actively pursuing
14 disposition of docket UM 1925 at this time. PacifiCorp has presented no compelling evidence or
15 argument that Staff’s pending deferral is somehow burdensome.

16 Finally, by PacifiCorp’s own admission, it is not burdened by docket UM 1925, as
17 “Staff’s Application does not request any unique or novel treatment beyond what has already
18 been requested by PacifiCorp’s Application.”¹⁹ Regardless of the docket number, PacifiCorp
19 will be required to calculate the anticipated tax benefits and address the appropriate ratemaking
20 treatment to pass such benefits on to customers.

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22 ¹⁵ Exhibit D.

23 ¹⁶ Exhibit C.

24 ¹⁷ Exhibit A; Exhibit C.

25 ¹⁸ On April 30, 2018, at approximately 10:14 AM and prior to its filing the motion to dismiss,
26 counsel for PacifiCorp contacted counsel for Staff to discuss its motion to dismiss, at which time
counsel for Staff clarified that it was planning to proceed under PacifiCorp’s Application, but
due to the procedural concerns repeated in this response, would not be withdrawing Staff’s
Application.

¹⁹ UM 1925 – PacifiCorp’s Motion to Dismiss and Comments at 2.

1 **III. CONCLUSION**

2 For the reasons stated above, Staff respectfully requests that PacifiCorp's Motion to
3 Dismiss Docket UM 1925 be denied.

4
5 DATED this 15th day of May, 2018.

6 Respectfully submitted,

7 ELLEN F. ROSENBLUM
8 Attorney General

9 

10 Sommer Moser, OSB # 105260
11 Assistant Attorney General
12 Of Attorneys for Staff of the Public Utility
13 Commission of Oregon
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Rojek Pamela J

From: Moser Sommer
Sent: Thursday, December 28, 2017 3:02 PM
To: 'Inordstrom@idahopower.com'; 'david.meyer@avistacorp.com'; 'Kravitz, Zachary D'; 'Doug Tingey'; 'michael.parvinen@cngc.com'; 'McVee, Matthew'
Cc: EISDORFER Jason; CRIDER John; Jones Jason W
Subject: Applications to defer the impacts from H.R.1

All,

I am writing to let you know that tomorrow, December 29th, Staff plans to file applications to defer the impacts from H.R.1 for PGE, PacifiCorp, Idaho Power, NW Natural, Avista and Cascade. It is my understanding that some or perhaps all utilities have communicated with Staff an intent to file their own deferrals, which Staff understands may render its deferral applications moot. Because Staff is not aware of any deferrals has been filed at this time and the short time before the end of the year, Staff will file its applications out of an abundance of caution. Please note, Staff's intent is to ensure that deferrals are in place, if deemed necessary, but understands that withdrawal of some or all of its applications may ultimately be appropriate. Please be in touch if you have any comments, questions or concerns.

Thank you.

Sommer Moser

Assistant Attorney General | Business Activities Section | General Counsel Division
Oregon Department of Justice
1162 Court St. NE, Salem, OR 97301-4096
Office: 503.947.4548
Cell: 503.910.6484

Rojek Pamela J

From: Stefan Brown <Stefan.Brown@pgn.com>
Sent: Thursday, February 22, 2018 7:57 AM
To: Jay Tinker; Debbie Blastic; Alex Tooman; 'bob@oregoncub.org'; 'brmullins@mwanalytics.com'; 'cstokes@cablehouston.com'; 'david.meyer@avistacorp.com'; 'dhenkels@cleantechlaw.com'; 'dockets@oregoncub.org'; Doug Tingey; 'dws@r-c-s-inc.com'; 'efiling@nwnatural.com'; 'efinklea@nwigu.org'; GARDNER Marianne; 'gbass@noblesolutions.com'; 'greg.bass@calpinesolutions.com'; 'greg@richardsonadams.com'; 'irion@sanger-law.com'; 'james@utilityadvocates.org'; 'jkyler@bkllawfirm.com'; 'joshua.smith@sierraclub.org'; 'katherine@mcd-law.com'; 'kboehm@bkllawfirm.com'; 'khiggins@energystrat.com'; 'liz@oregoncub.org'; 'maa@dvclaw.com'; GARDNER Marianne; 'matthew.mcvee@pacificorp.com'; 'mike@oregoncub.org'; 'nona.soltero@fredmeyer.com'; 'oregondockets@pacificorp.com'; 'sarah.link@pacificorp.com'; Moser Sommer; 'sroberts@eugenelaw.com'; 'stephen.chriss@wal-mart.com'; 'tbrooks@cablehouston.com'; 'tcp@dvclaw.com'; 'travis.ritchie@sierraclub.org'; 'trutten@orcities.org'; 'vbaldwin@parsonsbehle.com'; 'zdk@nwnatural.com'; 'ana.boyd@sierraclub.org'; 'dockets@avistacorp.com'; 'Siores, Natasha'; Thompson, Mark R.; 'Parvinen, Michael'; 'Inordstrom@idahopower.com'; 'dockets@mrg-law.com'; Pat Ehrbar; Greg Tillman (Greg.Tillman@walmart.com)
Subject: Tax workshop

Good morning,

Below is the agenda for the February 28 Tax workshop. The workshop will be held at PGE's headquarters located at 121 SW Salmon Street, Portland Oregon. The workshop will take place in PGE's boardroom, so please take the elevator from our main lobby (on the Skybridge level) to the 17th floor. If you have any questions on how to get here, please send me an email or call 503.464.8937.

For those participating by phone, the call-in information is also below.

As you can see, we have a lot to cover.

Workshop Agenda

9:00 to 9:15	Introductions	(Jay Tinker)
9:15 to 9:45	Discuss the various impacts of the legislation	(IOU Tax experts)
9:45 to 10:30	Approaches to calculate the amounts to be deferred	(IOU Tax experts)
10:30 to 11:00	Discussion of range of the expected impacts	(IOU Regulatory)
11:00 to 12:30	Discuss rate mechanism(s) in the absence of a rate case	(All)
12:30 to 1:00	Next steps	(Jay Tinker)

WebEx information

Wednesday, February 28, 2018

Join by phone

1-408-792-6300 Call-in toll number (US/Canada)

Meeting number (access code): 820 607 010

Meeting password: gGcnAyW3

Add to Calendar

When it's time, join the meeting.

Join from a video system or application

Dial 820607010@pgn.webex.com

Rojek Pamela J

From: Moser Sommer
Sent: Friday, March 23, 2018 12:37 PM
To: 'Stefan Brown'; 'Jay Tinker'; 'Debbie Blastic'; 'Alex Tooman'; 'bob@oregoncub.org'; 'brmullins@mwanalytics.com'; 'cstokes@cablehouston.com'; 'david.meyer@avistacorp.com'; 'dhenkels@cleantechlaw.com'; 'dockets@oregoncub.org'; 'Doug Tingey'; 'dws@r-c-s-inc.com'; 'efiling@nwnatural.com'; 'efinklea@nwigu.org'; 'GARDNER Marianne'; 'gbass@noblesolutions.com'; 'greg.bass@calpinesolutions.com'; 'greg@richardsonadams.com'; 'irion@sanger-law.com'; 'james@utilityadvocates.org'; 'jkyler@bkllawfirm.com'; 'joshua.smith@sierraclub.org'; 'katherine@mcd-law.com'; 'kboehm@bkllawfirm.com'; 'khiggins@energystrat.com'; 'liz@oregoncub.org'; 'maa@dvclaw.com'; 'GARDNER Marianne'; 'matthew.mcvee@pacificorp.com'; 'mike@oregoncub.org'; 'nona.soltero@fredmeyer.com'; 'oregondockets@pacificorp.com'; 'sarah.link@pacificorp.com'; 'sroberts@eugenelaw.com'; 'stephen.chriss@wal-mart.com'; 'tbrooks@cablehouston.com'; 'tcp@dvclaw.com'; 'travis.ritchie@sierraclub.org'; 'trutten@orcities.org'; 'vbaldwin@parsonsbehle.com'; 'zdk@nwnatural.com'; 'ana.boyd@sierraclub.org'; 'dockets@avistacorp.com'; 'Siores, Natasha'; 'Thompson, Mark R.'; 'Parvinen, Michael'; 'Inordstrom@idahopower.com'; 'dockets@mrg-law.com'; 'Pat Ehrbar'; 'Greg Tillman (Greg.Tillman@walmart.com)'
Cc: L.FOX John L; CRIDER John
Subject: Tax Workshop Follow-up

All,

As promised at the February workshop, Staff has discussed the outcome of the workshop and outstanding deferrals internally. At the workshop, parties expressed an interest in feedback from Staff on next steps and certain outstanding items.

- **Staff's deferral applications:** some utilities raised a question as to whether Staff would withdraw its deferral applications in light of the utility filed applications. Following additional internal discussion, Staff has determined that it will not withdraw its applications until the Commission has made a final determination on the utility filed deferral applications. Staff's application set a date for comments of January 31, 2018, which Staff then amended to March 30, 2018. In light of the impending deadline, yesterday Staff filed a letter extending the date for comments until April 30, but will not file a letter to extend comments beyond that time. If a party wishes to file comments, it should plan to do so by that date; however, any interested person retains the ability (whether comments have been filed or not) to address Staff's deferral at the public meeting or other Commission process at which the Commission considers Staff's filing.
- **Staff feedback:** at the workshop, there was also a request for additional guidance/discussion of Staff's expectations on the calculation and regulatory treatment of the deferrals. Upon further internal discussion, Staff's preference is that each utility utilize a 2018 "proxy" year in calculating deferred amounts. Although not strictly necessary for Commission disposition of the deferral applications, Staff's current thinking is that it will recommend that deferred amounts be amortized pursuant to a separate rider, and is still discussing its position on the application of an earnings test to deferred amounts. However, Staff would also like additional information from each utility on how it intends to request that deferred amounts be amortized to customers.
- **Utility-filed applications:** Staff requests that each utility supplement its deferral application, no later than April 15, 2018, with the utility's calculation of estimated deferral amounts for 2018 (based on a 2018 proxy year). Staff further requests that the applications be supplemented quarterly thereafter.

- **All-party workshop:** Staff is happy to meet at an all-party workshop if that is of value to the other parties and utilities and there is time available to do that. Upon further discussion, however, Staff finds that meetings with the individual utilities and interested stakeholders are likely more fruitful and would allow for a more in-depth discussion of each utility's unique circumstances and calculations. As such, regardless of an all-party workshop, after each utility has supplemented its deferral application, Staff would like to meet with each utility and respective interested stakeholders, either in person or via phone.

Should you have any questions, please contact myself, Marianne Gardner or John Fox.

Thank you.

Sommer Moser

Oregon Department of Justice

Office: 503.947.4548

Cell: 503.910.6484

From: Stefan Brown [<mailto:Stefan.Brown@pgn.com>]

Sent: Thursday, February 22, 2018 7:57 AM

To: Jay Tinker; Debbie Blastic; Alex Tooman; 'bob@oregoncub.org'; 'brmullins@mwanalytics.com'; 'cstokes@cablehuston.com'; 'david.meyer@avistacorp.com'; 'dhenkels@cleantechlaw.com'; 'dockets@oregoncub.org'; Doug Tingey; 'dws@r-c-s-inc.com'; 'efiling@nwnatural.com'; 'efinklea@nwigu.org'; GARDNER Marianne; 'gbass@noblesolutions.com'; 'greg.bass@calpinesolutions.com'; 'greg@richardsonadams.com'; 'irion@sanger-law.com'; 'james@utilityadvocates.org'; 'jkyler@bkllawfirm.com'; 'joshua.smith@sierraclub.org'; 'katherine@mcd-law.com'; 'kboehm@bkllawfirm.com'; 'khiggins@energystrat.com'; 'liz@oregoncub.org'; 'maa@dvclaw.com'; GARDNER Marianne; 'matthew.mcvee@pacificorp.com'; 'mike@oregoncub.org'; 'nona.soltero@fredmeyer.com'; 'oregondockets@pacificorp.com'; 'sarah.link@pacificorp.com'; Moser Sommer; 'sroberts@eugenelaw.com'; 'stephen.chriss@wal-mart.com'; 'tbrooks@cablehuston.com'; 'tcp@dvclaw.com'; 'travis.ritchie@sierraclub.org'; 'trutten@orcities.org'; 'vbaldwin@parsonsbehle.com'; 'zdk@nwnatural.com'; 'ana.boyd@sierraclub.org'; 'dockets@avistacorp.com'; 'Siores, Natasha'; Thompson, Mark R.; 'Parvinen, Michael'; 'Inordstrom@idahopower.com'; 'dockets@mrg-law.com'; Pat Ehrbar; Greg Tillman (Greg.Tillman@walmart.com)

Subject: Tax workshop

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Wednesday, February 28, 2018

Join by phone

1-408-792-6300 Call-in toll number (US/Canada)

Meeting number (access code): 820 607 010

Meeting password: gGcnAyW3

Add to Calendar

When it's time, join the meeting.

Join from a video system or application

Dial 820607010@pgn.webex.com

Rojek Pamela J

From: Siores, Natasha <Natasha.Siores@pacificorp.com>
Sent: Sunday, April 1, 2018 7:42 PM
To: Moser Sommer; GARDNER Marianne
Cc: McVee, Matthew
Subject: Federal Tax Deferral - PacifiCorp

Hi Marianne and Sommer,

I'm reaching out to set up some time for a workshop with Staff and PacifiCorp regarding our tax deferral and our proposed calculation and proposed draft amortization. We do plan on filing a supplement to our current deferral application in UM 1917 on or before April 16 as requested.

Would you have time for a call or in-person meeting on Friday, April 20 or Monday, April 23? We have availability in both the morning and afternoon of those days. Because of spring break and then some hearings we have in Wyoming the second week of April, this is the earliest we can get time on calendars.

Please let me know what might work for you and we'll get it set up. Thanks very much.

Regards,
Natasha

Natasha Siores
Pacific Power Regulatory Affairs
|503-813-6583 office |971-801-3369 cellular |natasha.siores@pacificorp.com