BEFORE THE PUBLIC UTILITY COMMISSION OF OREGON

UE 170

| |) | |
|--|---|--|
| In the Matter of |) | |
| DA OVERG DOWNER & A LOWE GO |) | CROSS EXAMINATION |
| PACIFIC POWER & LIGHT CO |) | STATEMENT OF THE CITIZENS' UTILITY BOARD |
| Request for a General Rate Increase in the |) | OF OREGON |
| Company's Oregon Annual Revenues. |) | 01 012001 |
| |) | |
| |) | |

At this point the Citizens' Utility Board intends to cross examine the following witnesses:

PacifiCorp witness Larry Martin (15 minutes) covering tax treatment policy and mechanisms.

Staff witness Bryan Conway (15 minutes) covering tax treatment policy and mechanisms.

Respectfully Submitted, July 13, 2005

Jason Eisdorfer #92292

Attorney for the Citizens' Utility Board of Oregon