



- What are the risks and benefits of allowing utilities to account for pension expense on a cash basis?
- How should the Commission address the prepaid pension assets if it decided to transition to the use of cash contributions to account for pension expense on a going forward basis?

### **Scheduling Conference**

The Public Utility Commission of Oregon will hold a scheduling conference in these proceedings, as follows:

**DATE:** May 16, 2014

**TIME:** 10:00 a.m.

**LOCATION:** Public Utility Commission  
Hearing Room, 2<sup>nd</sup> Floor  
3930 Fairview Industrial Drive SE  
Salem, Oregon 97302

**VIA DIAL-IN NUMBER:** Please contact AHD at (503) 378-6678 or e-mail to [puc.hearings@state.or.us](mailto:puc.hearings@state.or.us) for the dial-in number and participant access code by close of business May 15. *As dial-in ports are limited, please respect the limit of one line per party.*

*Please identify yourself when connected to the call and note that the use of a speaker or cell phone may diminish your ability to hear or be heard.*

To request postponement, a party must submit a motion under Oregon Administrative Rule 860-001-0420. Due to the expedited nature of this case, this conference is being set with less than 10 days' notice. If you have questions, please contact the Administrative Hearings Division by telephone (503-378-6678) or by e-mail ([puc.hearings@state.or.us](mailto:puc.hearings@state.or.us)).

Dated this 8th day of May, 2014, at Salem, Oregon.



Michael Grant  
Chief Administrative Law Judge

**IF YOU HAVE A DISABILITY AND NEED ACCOMMODATION TO PARTICIPATE IN THIS CONFERENCE, PLEASE LET US KNOW (503) 378-6678, Oregon Relay Service: 7-1-1, or e-mail [puc.hearings@state.or.us](mailto:puc.hearings@state.or.us)**