

ISSUED: May 26, 2006

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

AR 499

In the Matter of)	
)	MEMORANDUM
Adoption of Permanent Rules Implementing)	
SB 408 Relating to Utility Taxes Paid with)	
Taxes Collected.)	

**DISPOSITION: UTILITIES REQUESTED TO PROVIDE
ORGANIZATIONAL CHARTS**

As previously noticed, the Commission will hold a workshop on May 31, 2006, to discuss straw proposals defining “properly attributed.” To assist the Commission in its consideration of those proposals, the four utilities subject to SB 408—Portland General Electric Company (PGE), PacifiCorp, dba Pacific Power and Light Company (PacifiCorp), Avista Corp., and Northwest Natural Gas Company—are requested to provide, at the workshop, copies of their respective corporate structures that show subsidiaries, affiliates, parents and other entities, and also identify the tax-paying entity. For illustrative purposes, PGE and PacifiCorp are also requested to provide copies of similar charts representing their respective corporate structures existing under Enron and ScottishPower ownership.

Dated at Salem, Oregon, this 26th day of May 2006.

Michael Grant
Chief Administrative Law Judge