

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1633

In the Matter of

PUBLIC UTILITY COMMISSION OF
OREGON,

Investigation into Treatment of Pension
Costs in Utility Rates.

PREHEARING CONFERENCE
MEMORANDUM

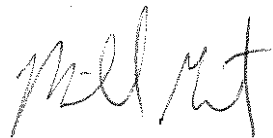
On July 10, 2014, the Public Utility Commission of Oregon held a prehearing conference in this docket. At the conference, the following procedural schedule was adopted:

EVENT	DATE
Simultaneous Opening Testimony	September 25, 2014
Simultaneous Rebuttal Testimony	October 17, 2014
Prehearing Briefs	November 14, 2014
Hearing	December 8, 2014
Post-hearing Briefs	January 15, 2015

In testimony, the parties should further address the two issues discussed at the Commissioner Workshop. To ensure that all options are fully developed for consideration, the Commissioners ask the parties to specifically address the following:

If the Commission decides to transition to the use of cash contributions to account for pension expense on a going forward basis, then what recommendations do you have to address the existing prepaid pension assets, the transition period, the mechanism to recover the cash contributions, and the mechanism to implement the transition?

Dated this 10th day of July, 2014, at Salem, Oregon.



Michael Grant
Chief Administrative Law Judge