

1 **BEFORE THE PUBLIC UTILITY COMMISSION**  
2 **OF OREGON**

3 **UM \_\_\_\_\_**

4 In the Matter of the Application of PACIFIC  
5 POWER & LIGHT (d/b/a PacifiCorp) for a  
6 Deferred Accounting Order Regarding  
Certain Tax Expenses

**PACIFICORP'S APPLICATION FOR  
DEFERRED ACCOUNTING**

7 **I. INTRODUCTION**

8 On September 28, 2005, the Public Utility Commission of Oregon (the  
9 "Commission") issued its final rate order in Docket UE 170, Order No.05-1050 ("the  
10 Order"). The Order included a \$26.6 million revenue requirement reduction based upon the  
11 provisions of Senate Bill 408 ("SB 408" or the "Act"). Concurrent with the filing of this  
12 Application for Deferred Accounting, PacifiCorp has filed an Application for  
13 Reconsideration and Rehearing of the Order pursuant to ORS 756.561 and OAR 860-014-  
14 0095. *See In re PacifiCorp*, UE 170, Application for Reconsideration or Rehearing (filed  
15 Oct. 28, 2005) ("Application for Reconsideration").

16 In the Application, PacifiCorp requests that the Commission reconsider and eliminate  
17 the \$26.6 million adjustment by calculating PacifiCorp's tax expense using the stand-alone  
18 ratemaking rules and practices in effect throughout the pendency of that case. In the  
19 alternative, PacifiCorp requests that the Commission grant rehearing and allow PacifiCorp to  
20 present evidence demonstrating the factual inaccuracy, as well as the financial impact, of the  
21 tax expense adjustment. Such evidence demonstrates that, even under the rationale applied  
22 by the Commission in the Order, the adjustment should be no more than \$2.3 million.

23 Under ORS 757.259 and OAR 860-027-0300, PacifiCorp applies to the Commission  
24 for an order authorizing the Company to defer from the date of this application forward the  
25 revenue shortfall related to the tax expenses disallowed in the Order. PacifiCorp seeks  
26 deferral of this shortfall in order to accurately track and preserve such costs for later

1 incorporation in rates through an amortization schedule. PacifiCorp requests that the deferral  
2 continue until the Commission resolves PacifiCorp's concurrently filed Application for  
3 Reconsideration, but in no event longer than twelve months from the date of this filing. If  
4 the Commission grants the Application for Reconsideration, deferred accounting is necessary  
5 for PacifiCorp to receive meaningful relief. In the meantime, no harm will inure to  
6 ratepayers from the deferred account because, presumably, the Commission will not permit  
7 amortization of the deferred account until PacifiCorp receives a final ruling eliminating or  
8 reducing the tax adjustment.

9 **II. NOTICE**

10 Communications regarding this Application should be addressed to:

11	Christy Omohundro	Katherine A. McDowell
12	Managing Director	Stoel Rives LLP
13	PacifiCorp	900 SW Fifth Avenue, Suite 2600
14	825 NE Multnomah, Suite 800	Portland, OR 97204-1268
15	Portland, OR 97232	Telephone: (503) 294-9602
16	Telephone: (503) 813-6092	Facsimile: (503) 220-2480
17	Fax: (503) 813-6060	E-mail: kamcdowell@stoel.com
18	E-mail: christy.omohundro@pacificorp.com	

19 In addition, PacifiCorp respectfully requests that all data requests regarding this  
20 matter be addressed to:

21	By email (preferred)	datarequest@pacificorp.com
22	By regular mail	Data Request Response Center
23		PacifiCorp
24		825 NE Multnomah, Suite 800
25		Portland, OR 97232
26	By facsimile	(503) 813-6060

27 **III. DEFERRED ACCOUNTING RULE REQUIREMENTS**

28 The following information is provided pursuant to the requirements set forth in OAR  
29 860-027-0300(3).

30

1 **A. Description of Utility Expense.**

2 As a normal and integral part of its operation as a public utility, PacifiCorp incurs  
3 expenses for state and federal income taxes. On November 12, 2004, in compliance with the  
4 Commission's stand-alone ratemaking rules and practices, PacifiCorp filed a general rate  
5 case with the Commission, which included an income tax cost component calculated on a  
6 stand-alone basis. As explained in PacifiCorp's Application for Reconsideration, which is  
7 incorporated by reference herein, those stand-alone rules and practices remained in place  
8 throughout the UE 170 general rate proceeding. Despite this fact, on September 28, 2005,  
9 the Commission issued an order that disallowed \$16 million of PacifiCorp's stand-alone tax  
10 expense on the basis that PacifiCorp's direct parent, PacifiCorp Holdings, Inc. ("PHI"), made  
11 tax deductible interest payments totaling approximately \$160 million in fiscal year 2005. *In*  
12 *re PacifiCorp*, UE 170, Order No. 05-1050 at 14, 19.

13 PacifiCorp contends that the disallowance of tax costs in the Order is unlawful for  
14 various reasons, which are described in detail in PacifiCorp's Application for  
15 Reconsideration. The impact of this adjustment on PacifiCorp is approximately  
16 \$2.22 million per month. The Company proposes to defer the revenue shortfall due to its  
17 disallowed tax expense at this rate until resolution of PacifiCorp's Application for  
18 Reconsideration, but in no event longer than twelve months from the date of this filing.

19 **B. Reasons for Deferral.**

20 Pursuant to ORS 757.259(2)(e), PacifiCorp proposes to defer the revenue shortfall  
21 related to the disputed tax expense adjustment commencing as of the date of this filing for  
22 later recovery in rates. ORS 757.259(2)(e) allows the deferral of utility expenses or revenues  
23 where necessary to minimize the frequency of rate changes or the fluctuation of rate levels or  
24 to match appropriately the costs borne by and benefits received by ratepayers.

25 The revenue shortfall for which PacifiCorp seeks deferral meets the requirement of  
26 subsection (2)(e). The use of identifiable tax expenses, calculated according to the stand-

1 alone method required by Commission precedent and rule, *see* OAR 860-027-0048, produces  
2 an appropriate match between costs borne by and benefits received by customers, because  
3 customers will be charged rates based on the stand-alone tax costs that PacifiCorp will incur  
4 in providing its regulated service. Thus, deferral of the revenue shortfall caused by the  
5 inability to recover the disputed tax costs is necessary to match appropriately the costs borne  
6 by and benefits received by ratepayers.

7       Moreover, deferral will allow the Commission to address the uncertainties presented  
8 by SB 408 in an orderly manner without prejudicing PacifiCorp’s right to recover its  
9 prudently incurred costs. *See In re PacifiCorp*, UE 170, Staff’s Post-Hearing Reply Brief at  
10 6 (filed Aug. 12 2005) (arguing that Commission should establish deferred account for  
11 PacifiCorp’s tax expense so that it could address SB 408 in an orderly manner.) Otherwise,  
12 even if PacifiCorp prevails on its Application for Reconsideration, it will be unduly  
13 prejudiced by the Commission’s premature and improper application of SB 408, because the  
14 rule against retroactive ratemaking prevents PacifiCorp from charging ratepayers for past  
15 under collections. Consequently, in the absence of a deferral, the magnitude of the harm that  
16 PacifiCorp faces would require it to seek other regulatory relief, which could increase the  
17 frequency or fluctuations in rate levels.

18       This deferral is appropriate because PacifiCorp should not bear the risk for  
19 nonrecovery of the disallowed tax costs, the magnitude of which would significantly impact  
20 PacifiCorp’s financial stability as discussed in PacifiCorp’s Application for Reconsideration.  
21 *See* Application for Reconsideration at 1-2; *In re PacifiCorp*, UE 170, Supplemental  
22 Testimony of Bruce Williams at 1 (filed Oct. 28, 2005). Therefore, the Commission should  
23 exercise its discretion under ORS 757.259(2) to authorize a deferred account in this instance.  
24 *See In re Investigation into Deferred Accounting*, UM 1147, Order No. 05-1070 at 7 (Pub  
25 Util Comm’n Oct. 5, 2005) (Commission should look at facts of each case and allow deferred  
26

1 account if statutory requirements are satisfied and type and magnitude of event warrant  
2 deferred account).

3 **C. Proposed Accounting.**

4 During the period of deferral, PacifiCorp proposes to account for the tax adjustment  
5 revenue requirement reduction for regulatory purposes in the following manner: The  
6 additional revenues related to the disallowed tax expense, grossed-up to approximately  
7 \$26.6 million on an annual revenue requirement basis, will be credited to Account 400,  
8 Operating Revenue, in a monthly amount of approximately \$2.22 million, and debited to  
9 Account 182.3. The amortization of the balance would be accomplished by crediting  
10 Account 182.3 and debiting Account 400. PacifiCorp requests that in accordance with  
11 ORS 757.259(3), it be allowed to accrue interest on the unamortized balance at a rate equal to  
12 its weighted average cost of capital most recently approved by the Commission in Docket  
13 No. UE 170, Order No. 05-1050.

14 **D. Estimate of Amounts.**

15 As explained above, the disputed tax cost is \$16 million for calendar year 2006,  
16 which is \$26.6 million on a grossed-up, revenue requirement basis. While this estimate is for  
17 calendar year 2006, it functions as a reasonable approximation of costs from a 12-month  
18 deferral period beginning October 28, 2005, the date of the filing of this Application.

19 **E. Notice.**

20 A copy of the Notice of Application and a list of persons served with the Notice are  
21 attached to this Application as Exhibit A.

22

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1 **IV. CONCLUSION**

2 PacifiCorp respectfully requests that, in accordance with ORS 757.259, the  
3 Commission authorize the Company to defer, commencing as of the date of this filing,  
4 revenue shortfall related to the disputed tax expenses incurred by the Company as described  
5 in this Application.

6 DATED: October 28, 2005.

7 STOEL RIVES LLP

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Katherine A. McDowell  
10 Sarah J. Adams Lien

11 Attorneys for PacifiCorp  
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KATHERINE A. MCDOWELL  
*Direct (503) 294-9602*  
kamcdowell@stoel.com

October 28, 2005

**ELECTRONIC FILING**

PUC Filing Center  
Oregon Public Utility Commission  
PO Box 2148  
Salem, OR 97301-2148

**Re: PacifiCorp's Application for Deferred Accounting**

Enclosed for filing is one copy of PacifiCorp's Application for a Deferred Accounting Order Regarding Certain Tax Expenses. A hard copy was served on all parties of record from PacifiCorp's last general rate case, Docket No. UE 170, as indicated on the attached certificate of service.

Very truly yours,

A handwritten signature in black ink, appearing to read 'KAM', followed by a flourish and the word 'for' written in a cursive script.

Katherine A. McDowell

KAM:jlf  
Enclosure  
cc: Service List

Oregon  
Washington  
California  
Utah  
Idaho

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900 SW Fifth Avenue, Suite 2600, Portland, OR 97204  
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15 As explained above, the disputed tax cost is \$16 million for calendar year 2006,  
16 which is \$26.6 million on a grossed-up, revenue requirement basis. While this estimate is for  
17 calendar year 2006, it functions as a reasonable approximation of costs from a 12-month  
18 deferral period beginning October 28, 2005, the date of the filing of this Application.

19 **E. Notice.**

20 A copy of the Notice of Application and a list of persons served with the Notice are  
21 attached to this Application as Exhibit A.

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**IV. CONCLUSION**

PacifiCorp respectfully requests that, in accordance with ORS 757.259, the Commission authorize the Company to defer, commencing as of the date of this filing, revenue shortfall related to the disputed tax expenses incurred by the Company as described in this Application.

DATED: October 28, 2005.

STOEL RIVES<sup>LLP</sup>



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Katherine A. McDowell  
Sarah J. Adams Lien

Attorneys for PacifiCorp

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

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In the Matter of the Application of PACIFIC  
POWER & LIGHT (d/b/a PacifiCorp) for a  
Deferred Accounting Order Regarding  
Certain Tax Expenses

**PACIFICORP'S APPLICATION FOR  
DEFERRED ACCOUNTING**

**EXHIBIT A**

**NOTICE OF APPLICATION  
OF PACIFIC POWER & LIGHT (D/B/A PACIFICORP)  
FOR A DEFERRED ACCOUNTING ORDER  
REGARDING CERTAIN TAX EXPENSES**

1 **BEFORE THE PUBLIC UTILITY COMMISSION**  
2 **OF OREGON**

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4 In the Matter of the Application of PACIFIC  
5 POWER & LIGHT (d/b/a PacifiCorp) for a  
6 Deferred Accounting Order Regarding  
Certain Tax Expenses

**NOTICE OF APPLICATION**

7  
8 On October 28, 2005, Applicant PacifiCorp applied to the Public Utility Commission  
9 of Oregon (the "Commission") for authorization to use deferred accounting.

10 PacifiCorp proposes to defer from the date of the application forward the revenue  
11 shortfall related to the tax expenses disallowed in Order 05-1050 in Docket No. UE 170.  
12 PacifiCorp seeks deferral of this shortfall, approximately \$2.22 million monthly, in order to  
13 accurately track and preserve such costs for later incorporation in rates through an  
14 amortization schedule. PacifiCorp requests that the deferral continue until the Commission  
15 resolves PacifiCorp's concurrently filed Application for Reconsideration or Rehearing in  
16 Docket No. UE 170, but in no event longer than twelve months from the date of this filing.

17 The granting of the Application will not authorize a change in rates, but will permit  
18 the Commission to consider allowing such deferred amounts in rates in a subsequent  
19 proceeding.

20 Interested persons can obtain a copy of Application by contacting:

21 Katherine A. McDowell  
22 Stoel Rives LLP  
23 900 SW Fifth Avenue, Suite 2600  
24 Portland, OR 97204  
25 Telephone: (503) 294-9602  
26

1 Any person may submit to the Commission written comment on the Application, in  
2 accordance with procedures prescribed by the Commission. The deadline for comments on  
3 the application is November 22, 2005.

4 DATED: October 28, 2005.

5 STOEL RIVES LLP

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8 Katherine A. McDowell  
Of Attorneys for PacifiCorp

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900 SW Fifth Avenue, Suite 2600, Portland, OR 97204  
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**CERTIFICATE OF SERVICE**

1  
2 I hereby certify that I served a true and correct copy of the foregoing document on the  
3 parties of record from PacifiCorp’s last general rate case, Docket UE 170, on the date  
4 indicated below by email and first-class mail, addressed to said parties at his or her last-  
5 known address(es) indicated below.

6 Rates & Regulatory Affairs  
7 Portland General Electric  
8 121 SW Salmon Street, 1WTC0702  
9 Portland, OR 97204  
10 [pge.opuc.filings@pgn.com](mailto:pge.opuc.filings@pgn.com)

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Community Action Directors  
of Oregon  
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Salem, OR 97302  
[jim@cado-oregon.org](mailto:jim@cado-oregon.org)

11 Greg Addington  
12 Klamath Water Users Assoc.  
13 2455 Patterson Street, Suite 3  
14 Klamath Falls, OR 97603  
15 [greg@cvcwireless.net](mailto:greg@cvcwireless.net)

Edward Bartell  
Klamath Off-Project Water Users, Inc.  
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Sprague River, OR 97639

16 Kurt Boehm  
17 Boehm Kurtz & Lowry  
18 36 E. Seventh Street, Suite 1510  
19 Cincinnati, OH 45202  
20 [kboehm@bkllawfirm.com](mailto:kboehm@bkllawfirm.com)

Lisa Brown  
WaterWatch of Oregon  
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[lisa@waterwatch.org](mailto:lisa@waterwatch.org)

21 Lowrey R. Brown  
22 Citizens’ Utility Board of Oregon  
23 610 SW Broadway, Suite 308  
24 Portland, OR 97205  
25 [lowrey@oregoncub.org](mailto:lowrey@oregoncub.org)

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Jason Eisdorfer  
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610 SW Broadway, Suite 308  
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& Lloyd LLP  
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David Hatton  
Department of Justice  
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Michael Kurtz  
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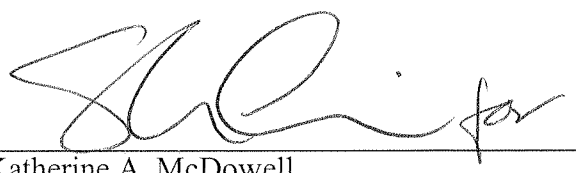
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