ISSUED: April 21, 2006

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1238/UM 1240/UM 1244

In the Matter of)
PORTLAND GENERAL ELECTRIC COMPANY)))
Deferred Accounting Authorization for Expenses Associated with Utility Tax Liability (UM 1238).)))
In the Matter of)
PACIFICORP)) DDELIE A DING CONFEDENCE
Deferred Accounting Authorization for Expenses Associated with Utility Tax Liability (UM 1240).) PREHEARING CONFERENCE) REPORT)
In the Matter of)
NORTHWEST NATURAL GAS COMPANY)))
Deferred Accounting Authorization for Expenses Associated with Utility Tax Liability (UM 1244).)))

On April 20, 2006, a joint prehearing conference was held in these three dockets. Appearances were entered by the Industrial Customers of Northwest Utilities (ICNU), Northwest Industrial Gas Users (NWIGU), Portland General Electric Company, PacifiCorp and Northwest Natural Gas Company.

Prior to the conference, petitions to intervene were filed by ICNU in Docket UM 1240, and NWIGU in Docket UM 1244. No one objected to the petitions. ICNU and NWIGU have sufficient interest in the proceeding, and their appearance and participation will not unreasonably broaden the issues, burden the record, or unreasonably delay the proceeding. *See* OAR 860-012-0001(2). The petitions to intervene are granted.

Additionally, the Citizens' Utility Board of Oregon (CUB) filed notices of intent to intervene in Dockets UM 1240 and UM 1244. Pursuant to ORS 774.180, CUB may intervene in Commission proceedings as a matter of right.

All participants at the prehearing conference agreed to suspend proceedings in these dockets until after the final rules are adopted in Docket AR 499 (Adoption of Permanent Rules Implementing SB 408 Relating to Utility Taxes). We will revisit these dockets in early September 2006.

Dated at Salem, Oregon, this 21st day of April 2006.

Kathryn A. Logan Administrative Law Judge