



Portland General Electric Company
Legal Department
121 SW Salmon Street • Portland, Oregon 97204
(503) 464-8858 • facsimile (503) 464-2200

Barbara W. Halle
Assistant General Counsel

August 14, 2006

Via Electronic Filing and U.S. Mail

Oregon Public Utility Commission
Attention: Filing Center
PO Box 2148
Salem OR 97308-2148

**Re: UM 1262 - In the Matter of the Complaint of the City or Portland Against
Portland General Electric**

Attention Filing Center:

Enclosed for filing in the captioned docket are an original and two copies of:

- **PORTLAND GENERAL ELECTRIC COMPANY'S MOTIONS FOR AN ORDER LIMITING DISCOVERY AND A PROTECTIVE ORDER**

This document is being filed by electronic mail with the Filing Center.

An extra copy of this cover letter is enclosed. Please date stamp the extra copy and return it to me in the envelope provided.

Thank you in advance for your assistance.

Sincerely,

/s/ BARBARA W. HALLE

BARBARA W. HALLE

BWH:jbf
Enclosure

cc: Service list – UM 1262

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1262

CITY OF PORTLAND,

Complainant,

vs.

PORTLAND GENERAL ELECTRIC
COMPANY, an Oregon corporation,

Defendant.

**PORTLAND GENERAL ELECTRIC
COMPANY’S MOTIONS FOR AN
ORDER LIMITING DISCOVERY AND A
PROTECTIVE ORDER**

Pursuant to ORCP 36(C) and OAR 860-012-0035(1)(k), Portland General Electric Company (“PGE”) requests an order limiting discovery in this proceeding. PGE believes good cause exists for the issuance of such an order in this case for at least three reasons. First, after the Commission’s issuance of the Ruling dated July 31, 2006 granting PGE’s Motion to Dismiss Counts 1 and 2 of the Complaint, the only issue that remains to be decided in this proceeding is a legal one, not a factual one. As the documents requested by the City of Portland (“City”) are therefore irrelevant to the adjudication of this Complaint, and the requests are unduly burdensome and unnecessary, the Commission should rule that discovery not be had pursuant to ORCP 36(C)(1).

Second, if the Commission should decide that any of the documents requested by the City are relevant to the adjudication of this Complaint, nonetheless certain data requested by the City is not relevant to the count that survives in this proceeding after the issuance of the Ruling dated July 31, 2006. Further, it would be impossible for PGE to produce such data in the requested time frame. Therefore, in the alternative, the Commission should grant a Motion

limiting discovery in this proceeding as described below pursuant to ORCP 36(C)(4), and also, in that case, for a protective order to protect PGE confidential information that would be responsive to the Data Requests pursuant to ORCP 36(C)(7).

Finally, should the Commission not grant this Motion to limit discovery pursuant to ORCP 36(C)(1) or (4), or does so only with respect to Data Requests #3.b. and 4, then in the alternative the Commission should grant PGE's request for a reasonable scope and time for response, and a reimbursement by the City of PGE's costs to respond under ORCP 36(C)(9), and for a protective order under ORCP 36(C)(7) as described in the preceding paragraph.

In support of these Motions, PGE states:

MOTION 1 – THAT DISCOVERY NOT BE HAD IN THIS PROCEEDING

1. On August 1, the City submitted Data Requests, numbers 1-9, requesting documents related to intercompany tax compacts and/or agreements between Enron Corp. and PGE relating to payment of income taxes, including the agreements themselves, all communications relating thereto, accounting records and other documents. The documents are requested for the time period from July 1, 1997 through the present. (A copy of the requests is attached hereto as Exhibit 1.)

2. Count 3 of the City's Complaint, which is the only Count to survive in this proceeding, alleges in paragraph 24 that "Enron and PGE did not submit *their tax allocation agreement* to the Commission for a determination as to whether it was fair and reasonable and in the public interest..."[emphasis supplied.] In paragraph 23, the City realleges paragraph 1-13 of the Complaint. In those paragraphs, the only "tax allocation agreement" that is referred to is discussed in paragraph 9. Paragraph 9 states that this tax allocation agreement was entered

into “[o]n or about December 31, 2002”. Paragraph 10 states that this tax allocation agreement was terminated “effective on or about April 3, 2006.”

3. In PGE’s Answer to this Complaint filed concurrently with this Motion, PGE has admitted that it did not file for approval by the Commission the tax allocation agreement it entered into with Enron at the end of 2002. PGE does not believe that ORS 757.495 required such a filing. Whether the statute required such a filing is the only issue remaining in this proceeding, and is entirely a matter of law. No evidence needs to be developed in relation to this issue and, therefore, the documents requested by the City are not relevant or necessary to the adjudication of this matter. Consequently, the Commission should grant PGE’s Motion that discovery not be had, and therefore that PGE is not obligated to respond to the City’s discovery requests.

MOTION 2 – THAT DISCOVERY BE LIMITED AND A PROTECTIVE ORDER

ISSUED

4. In the alternative, if the Commission finds that some discovery is relevant in this proceeding, based on the allegations as stated in the Complaint, first the Commission should issue an Order that limits the relevant time period for discovery to the months immediately preceding December, 2002, continuing until April 3, 2006. This would modify Data Requests nos. 1.a. through f., 2., 3.a., and 8.a. It would eliminate Data Requests nos. 5, 7.a. through h., and 9.

5. Second, in Data Requests numbers 3.b. and 4. the City seeks information related to the payment to Enron of monies “collected under the Multnomah County Business Income Tax” and the tax returns, filings and work papers related thereto. The data requested is irrelevant and beyond the scope of any further proceeding. In Kafoury et al v. PGE, Mult.

County Circuit Court Case No. 0501-00627, the Court has entered the Order of Final Approval, Settlement Fairness and Dismissal, as well as the Limited Judgment of Dismissal, Permanent Injunction and Bar Order (copies attached). The City was a member of the class in that case, and did not opt out. Therefore, under ORCP 36(C)(4) the Commission should also rule that these matters not be inquired into through discovery in this proceeding as they have been settled by court order and are therefore not reasonably calculated to lead to admissible evidence in this proceeding.

6. Third, should the Commission limit discovery under ORCP 36(C)(4), the Commission should also issue a Modified Protective Order in this proceeding pursuant to ORCP 36(C)(7). Some of the documents that would be responsive to the City's Data Requests contain PGE confidential and proprietary information. Public disclosure of that information is of significant commercial value and could prejudice PGE and its customers. The Commission should therefore issue a Modified Protective Order if the documents must be produced to protect the confidentiality of this information.

MOTION 3 – THAT COSTS BE AWARDED AND A PROTECTIVE ORDER
ISSUED

7. Finally, in the alternative, if the Commission does not grant PGE's Motion to Limit Discovery under either ORCP 36(C)(1) or (4) as requested above, or if the Commission grants PGE's Motion to Limit Discovery under ORCP 36(C)(4) only as described in paragraph 5, above, PGE requests that under ORCP 36(C)(9) the Commission grant PGE a reasonable time for response and a reimbursement by the City of its costs to respond. As the Data Requests are currently worded, it would be extremely burdensome and expensive for PGE to retrieve and produce the data that the City has requested. In particular, this is true because of the number of

years of data that has been requested, and the terminology of “all documents” used throughout the Data Requests. PGE estimates that it would cost in excess of \$10 million in capital and operational costs to fully respond to the Data Requests, not including any time or cost associated with review for privileged information, and would pose an adverse risk to current and future projects. Therefore, with regard to Data Requests Nos. 1.a. through f., 3.a., 5, 6, 7.a. through i., 8 a. through c., and 9.a. through c., (and 3.b. and 4 if the Motion to Limit Discovery pursuant to ORCP 36(C)(4) on those two Data Requests is not granted) the Commission should limit discovery in this case to a reasonable time period and a reasonable scope, and should order the City to reimburse PGE for the cost of responding to those Data Requests. Should the Commission grant this request, the Commission should also issue a Modified Protective Order in this proceeding pursuant to ORCP 36(C)(7) for the same reasons described in paragraph 6 above.

THEREFORE, for the reasons stated and detailed above, PGE moves for an Order that discovery not be had in this proceeding; or, in the alternative, an Order that discovery be limited in this proceeding with an accompanying Modified Protective Order; or, if neither of the preceding alternatives are granted, an Order establishing a reasonable scope and time for response and awarding cost reimbursement by the City to PGE, and issuing a Modified Protective Order in this proceeding as well.

Respectfully submitted this 14th day of August, 2006.

/S/ BARBARA W. HALLE
Barbara W. Halle, OSB #88054
Portland General Electric Company
121 SW Salmon Street, 1WTC1301
Portland, OR 97204
(503) 464-8858 (telephone)
(503) 464-2200 (telecopier)
barbara.halle@pgn.com

CERTIFICATE OF SERVICE

I hereby certify that I have this day caused the foregoing **PORTLAND GENERAL ELECTRIC COMPANY'S MOTIONS FOR AN ORDER LIMITING DISCOVERY AND A PROTECTIVE ORDER** to be served by First Class US Mail, postage prepaid and properly addressed, and by electronic mail, upon the following parties in this docket:

James T. Selecky Brubaker & Associates Inc. 1215 Fern Ridge Parkway, Suite 208 St. Louis, MO 63141 jtselecky@consultbai.com	Citizen's Utility Board OPUC Dockets 610 SW Broadway, Suite 308 Portland, OR 97205 dockets@oregoncub.org
Jason Eisdorfer, Energy Program Director Citizen's Utility Board 610 SW Broadway, Suite 308 Portland, OR 97205 jason@oregoncub.org	Melinda J. Davison DAVISON VAN CLEVE PC 333 SW Taylor, Suite 400 Portland, OR 97204 mail@dvclaw.com
Benjamin Walters, Deputy City Attorney Portland City Attorney's Office 1221 SW 4 th Avenue, Room 430 Portland, OR 97204 bwalters@ci.portland.or.us	

DATED this 14th day of August, 2006.

/S/ BARBARA W. HALLE

BARBARA W. HALLE



CITY OF
PORTLAND, OREGON

OFFICE OF CITY ATTORNEY

Linda Meng, City Attorney
1221 S.W. 4th Avenue, Suite 430
Portland, Oregon 97204
Telephone: (503) 823-4047
Fax No.: (503) 823-3089

August 1, 2006

RATES AND REGULATORY AFFAIRS
PORTLAND GENERAL ELECTRIC
121 SW SALMON ST 1WTC0702
PORTLAND OR 97204

RE:	<u>Docket No.</u>	<u>City of Portland Request No.</u>	<u>Response Due By</u>
	UM 1262	1 - 9	August 15, 2006

In light of the ruling by the administrative law judge on Portland General Electric's Motion to Dismiss, dated July 31, 2006, the City of Portland is revising its First Set of Data Requests to Portland General Electric as previously issued on May 19, 2006.

These data requests are submitted pursuant to OAR 860-014-0070. The City's revised First Set of Data Requests is set forth below. In revising its data requests, the City of Portland is not conceding the correctness of the ALJ's determinations, nor is the City of Portland waiving any rights to seek review of the ALJ's ruling.

Please provide responses to the following requests for information, and deliver copies of the response to the address below:

Benjamin Walters
Senior Deputy City Attorney
Office of City Attorney
Room 430
1221 SW 4th Avenue
Portland, OR 97204

Contact the undersigned before the due date noted if additional time is needed in order to provide a full and complete response.

DEFINITIONS

For the purpose of this Data Request, the following terms, phrases, and their derivations shall have the meanings given below unless specifically indicated otherwise. Whenever appropriate in order to bring within the scope of this Data Request any information or documents

which might otherwise be considered to be beyond the scope of any particular request, words used in the present tense shall include the future tense, words in the plural number shall include the singular, and words in the singular shall include the plural.

1. “Communication” means any document recording statements, dialogues, discussions, or conversations, and also means any transfer of thoughts, ideas or data between persons or locations by document.

2. “Documents” means any writing, graphic matter, computer stored matter, or other means of preserving thought or communication, and all tangible things from which information can be processed or transcribed, including the originals and all non-identical copies, whether different from the original by reason of any notation made on such copy or otherwise, including but not limited to correspondence, memoranda, notes, messages, letters, facsimile, e-mails, computer records, bulletins, minutes or other communications, interoffice and intra-office telephone calls, diaries, chronological data, minutes, books, reports, charts, ledgers, invoices, worksheets, receipts, returns, computer printouts, prospectuses, financial statements, schedules, affidavits, contracts, cancelled checks, transcripts, statistics, surveys, magazine or newspaper articles, releases, graphic records or representations of any kind, including without limitation photographs, charts, graphs, microfiche, microfilm, videotape, recordings, motion pictures and electronic, mechanical or electric recordings or representations of any kind, including without limitation tapes, cassettes, discs and recordings, and any and all drafts, alterations and modifications, changes and amendments of any of the foregoing.

“Documents” includes computer generated or stored documents, including computer files or data, electronic mail, and information on hard disk, which may have been erased but are retrievable through means of reasonable data recovery.

“Documents” also includes copies, where the original documents are not in PGE’s possession, custody or control.

“Documents” also includes copies containing handwritten or other notations which is not otherwise contained or set forth in the original.

4 “Enron” means Enron Corp; Stephen Forbes Cooper, LLC, as disbursing agent on behalf of the Reserve for Disputed Claims in the Enron Bankruptcy Proceeding, as Plan Administrator; and as any other role authorized in the Enron Bankruptcy Proceeding; all affiliates, subsidiaries and related parties to Enron other than PGE; and any employees, agents, representatives, affiliates, or other persons or entities with authority to acting on behalf of Enron.

5. “Enron Bankruptcy Proceeding” means *In re: Enron Corp., et. al.*, Bankruptcy Court, S.D.N.Y., Case No. 01-16034, and related proceedings.

6. “Identification” and “identify” mean:

(a) when used with respect to a document, please state the nature of the document (e.g., letter, memorandum, corporate minutes); the date of the document, if any; the date, if known, on which the document was prepared; the title of the document; the general subject matter of the document; the number of pages comprising the document; the identity of each person who wrote, dictated or otherwise participated in the writing of the document; the identity of each person who signed or initialed the document, indicating authorship, acceptance or approval; the identity of each person to whom the document was addressed; the identity of each person who received the document or reviewed it; the present physical location of the document; and the identity of each person having possession, custody or control of the document; and,

(b) when used with respect to a person; please state their full name; their most recently known business address, telephone number and e-mail address; their present title and position; and their present and prior connections or associations with PGE or Enron or any of its subsidiaries or affiliates.

7. “Income tax return” means any federal income tax returns, any State of Oregon income tax returns, any Oregon local government income tax returns or any income tax informational filings or returns.

7. “Paid by PGE to Enron” means any form of transfer, payment, exchange or remittance of monies, funds, credits or other monetary benefits from PGE to Enron, including, but not limited to, cash, credit, wire transfer, money order, dividend, offset against receivable, book entry, in-kind payment, barter, transfer, waiver or release of claim, or voluntary or involuntary forgiveness of indebtedness.

8. “Person” means any natural person, individual, proprietorship, partnership, corporation, association, organization, joint venture, firm, other business enterprise, governmental body, group of natural persons or other entity.

9. “Relating to” means identifying, reporting, accounting for, pertaining to, referring to, containing, concerning, describing, embodying, mentioning, constituting, supporting, corroborating, demonstrating, proving, showing, evidencing, arising out of or in connection with, refuting, negating, disputing, rebutting, controverting, contradicting, or in any way legally, logically or factually connected in any way with the stated subject matter.

10. The terms “and” and “or” shall be construed either conjunctively or disjunctively whenever appropriate in order to bring within the scope of these Data Requests any information or documents which might otherwise be considered to be beyond the scope of this request.

INSTRUCTIONS

1. These requests call for all information, including information contained in documents, which relating to the subject matter of these Data Requests and which is known or available to PGE.
2. Please furnish responses to each Data Request on a separate page. Where a Data Request has separate subdivisions or related parts or portions, please provide a complete response to each such subdivision, part or portion. Any objection to a Data Request should clearly indicate the subdivision, part, or portion of the Data Request to which it is directed.
3. The time period encompassed by these Data Requests is from July 1, 1997 through June 1, 2006, unless otherwise specified.
4.
 - a. Whenever possible, please provide documents in Microsoft Office format or in searchable Adobe Acrobat format. Notwithstanding the foregoing, PGE should not change or modify the format or media in which the document now appears.
 - b. In addition to hard copies of documents, electronic versions of the documents, including studies and analyses, must also be furnished whenever available. Please also provide electronic copies of all workpapers that support the answers provided. If responses include spreadsheets, please provide with all formulas intact and all linked files.
5. If PGE cannot answer a Data Request in full, after exercising due diligence to secure the information necessary to do so, state the answer to the extent possible, state why the Data Request cannot be answered in full, and state what information or knowledge PGE has concerning the unanswered portions. If no document is responsive to a Data Request that calls for a document, then so state. If absolutely no information exists in response to a Data Request, then so state.
6. If, in answering any of these Data Requests, PGE reasonably believes that any Data Request or definition or instruction applicable thereto is ambiguous, please provide a response identifying the ambiguous language together with the interpretation used in responding to the Data Request.
7. If a document requested is unavailable, or is not in PGE's possession, custody or control, identify the person from whom the document may be otherwise obtained, and provide as complete an identification of the document as is reasonably possible.

8. If PGE asserts that any document that would otherwise be responsible to a Data Request has been lost, discarded, or destroyed, please identify the document so lost, discarded, or destroyed, when and why it was destroyed and identify the person who directed the destruction, the date of the destruction, and the person disposing of the documents. If the document was destroyed pursuant to PGE's document destruction program or otherwise, identify and produce a copy of the guideline, policy, or company manual describing such document destruction program.

9. If PGE refuses to respond to any Data Request by reason of a claim of privilege, confidentiality, or for any other reason, state in writing the type of privilege claimed and the facts and circumstances PGE is relying upon to support the claim of privilege or the reason for refusing to respond. With respect to requests for documents to which PGE refuses to respond, identify each such document, and specify the number of pages it contains. Please provide the following information for such documents:

- (a) a brief description of the document and its subject matter;
- (b) the date of document;
- (c) identify the sender, author, preparer and/or originator;
- (d) identify each person who received the document or to whom copies of the document were furnished;
- (e) the specific basis for withholding it and a statement of facts constituting the justification and basis for withholding it; and
- (f) The Data Request to which such document responds.

The City asks that this information be provided so that it may determine whether the claim of privilege is being reasonably asserted, and so that it may reasonably evaluate whether to challenge the assertion as to that particular document.

10. For each Data Request, identify the person from whom the information and documents supplied in response to that Data Request were obtained, the person who prepared each response, the person who reviewed each response, and the person who will bear ultimate responsibility for the truth of each response.

11. These requests for documents and responses are continuing in character so as to require PGE to file supplemental answers as soon as possible if PGE obtains further or different

information. Any supplemental answer should refer to the date and use the number of the original request or subpart thereof.

12. Whenever these Data Requests specifically request an answer rather than the identification of documents, the answer is required and the production of documents in lieu thereof will not substitute for an answer.

13. If the information sought under any of these Data Requests is otherwise publicly available from another source, please identify that source and describe how the information may be reasonably otherwise obtained outside of this proceeding.

DOCUMENTS

1. a. Please provide all oral or written inter-company tax compacts or agreements (created pursuant to Treasury Regulations or other federal or State of Oregon requirements or otherwise) involving Portland General Electric that existed during the relevant time period, and all communications relating to any such agreements or compacts.

b. Please provide any amendments or other oral or written modifications relating to such tax compacts or agreements, between or among PGE and Enron or between PGE and any member of the Enron controlled group of companies, and all communications relating to any such amendments or other modifications.

c. For the relevant time period, please provide all orders issued by any federal or state regulatory agency approving or reviewing any such tax compacts or agreements, including all communications to or from the federal or state agency.

d. For the period between July 1, 1997 through the present, please provide copies of all communications with, to or from any federal or state agency regarding such inter-company tax compacts or agreements.

d. For the relevant time period, please provide a list of all funds paid by PGE to Enron made pursuant to such tax compact or agreement, identifying the date of the payment, the amount of the payment and describing the basis for the payment.

e. For the relevant tie period, please provide a list of all funds received by PGE from Enron made pursuant to such tax compact or agreement, identifying the date of the payment, the amount of the payment and describing the basis for the payment.

f. Please provide all documents relating to any oral, informal or other form of agreements between Enron and PGE relating to the payment of funds for covering income tax obligations of PGE, as an affiliate of Enron or otherwise, for the relevant time period.

2. Please provide copies of all studies or analyses performed for PGE or Enron by outside consultants, auditors or advisors, including investment bankers, relating to the flow of funds between or among PGE and Enron under any inter-company tax compacts or agreements (created pursuant to Treasury Regulations or other federal or State of Oregon requirements or otherwise) during the relevant time period.

3. a. Please provide documents relating to the total funds paid by PGE to Enron during the relevant period, identifying as a percentage of such funds the amount of funds paid by PGE to Enron under any inter-company tax compacts or agreements (created pursuant to Treasury Regulations or other federal or State of Oregon requirements or otherwise) during the relevant time period.

b. Please provide documents relating to the total funds paid by PGE to Enron during the relevant period, and the percentage of such funds paid by PGE to Enron represented by the monies collected under the Multnomah County Business Income Tax.

4. If not otherwise produced under Data Requests No. 1 through No. 3 above, for the relevant time period, please provide each Multnomah County Business Income Tax return or tax information filing filed or prepared by PGE or its officers, employees, or agents, including all supporting work papers.

5. Please provide all documents relating to the deconsolidation of PGE from Enron for tax reporting purposes in 2001.

6. Please provide all documents available to PGE relating to PGE's re-consolidation with Enron for tax reporting purposes in 2002.

7. To the extent not otherwise provided in response to Data Request No. 1 through No. 14, please provide:

a. All documents relating to whether any of the \$45.917 million in Income Taxes referenced under Account 236 in the second half 1998 Affiliated Interest Report submitted to the OPUC were paid by PGE to Enron.

b. All documents relating to whether any of the \$72.545 million in Income Taxes referenced under Account 236 in the first half 1999 Affiliated Interest Report submitted by PGE to the OPUC were paid by PGE to Enron.

c. All documents relating to whether any of the \$52.618 million in Income Taxes referenced under Account 236 in the second half 1999 Affiliated Interest Report submitted by PGE to the OPUC were paid by PGE to Enron.

d. All documents relating to whether any of the \$109.399 million in Income Taxes referenced under Account 236 in the 2000 Affiliated Interest Report submitted by PGE to the OPUC were paid by PGE to Enron.

e. All documents relating to whether any of the \$94.140 million in Income Taxes collected by PGE as referenced in PGE's OPUC Regulatory Reporting, Results of Operation, January 1, 2000 - December 31, 2000, Page 1, Actual Financial Statements column, were paid by PGE to Enron.

f. All documents relating to whether any of the \$38.389 million in Income Taxes collected by PGE as referenced in PGE's OPUC Regulatory Reporting, Results of Operation, January 1, 2001 - December 31, 2001, Page 1, Actual Financial Statements column, were paid by PGE to Enron.

g. All documents relating to whether any of the \$52.618 million in Income Taxes referenced under Account 236 in the second half 1999 Affiliated Interest Report submitted by PGE to the OPUC were paid by PGE to Enron.

h. All documents relating to the return to Accrual Adjustments of \$11.300 million in Income Taxes referenced under Account 236 in the 2002 Affiliated Interest Report submitted by PGE to the OPUC.

i. All documents relating to whether any of the \$68.025 million in Income Taxes referenced under Account 236 in the 2004 Affiliated Interest Report submitted by PGE to the OPUC were paid by PGE to Enron.

8. a. Please provide all documents relating to accounting entries by PGE in its books and records to reflect the distribution, disposition, adjustment, compromise, disbursement, settlement, resolution or satisfaction of PGE's Claims against Enron in the Enron Bankruptcy Proceeding.

b. The proof of claim submitted by PGE in the Enron Bankruptcy Proceeding stated: 'Pursuant to a tax sharing agreement that was entered into among PGE, its subsidiaries and former parent, and for which Enron is liable pursuant to the Merger ("Tax Sharing Agreement"), PGE is owed \$4,972,314 plus additional interest, fees, charges, costs and expenses that may be owed'. Please provide all documents relating to the "Tax Sharing Agreement", to the extent not otherwise provided in response to Data Request No. 5. Please provide all

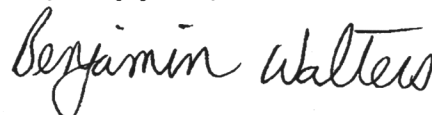
documents relating to PGE's calculation and assessment of the amount identified by PGE in this statement.

c. The proof of claim submitted by PGE in the Enron Bankruptcy Proceeding stated: "Pursuant to the Tax Sharing Agreement, PGE may owe Enron \$8,152,384 in 2001 RTA (return to accrual) taxes and \$1,828,931 in taxes related to the Merger." Please provide all documents relating to the "Tax Sharing Agreement", to the extent not otherwise provided in response to Data Request No. 5 or No. 15(b). Please provide all documents relating to PGE's calculation and assessment of the amount identified by PGE in this statement.

9. For the period between January 1, 1997 through December 31, 1997, please provide all documents relating to:

- a. The amount of PGE income allocated to the portion of the year when PGE was an affiliate of PGC and the amount allocated to the portion of the year when PGE was an affiliate of Enron;
- b. The amount of PGE deferred taxes and income tax credit allocated to the portion of the year when PGE was an affiliate of PGC and the amount allocated to the portion of the year when PGE was an affiliate of Enron; and
- c. The amount of PGE income tax expense allocated to the portion of the year when PGE was an affiliate of PGC and the amount allocated to the portion of the year when PGE was an affiliate of Enron.

Very truly yours,



Benjamin Walters
Senior Deputy City Attorney

BW:pd

- c. Judy Johnson, OPUC
Service List