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November 2, 2015

Via Electronic Filing

Public Utility Commission of Oregon
Attn: Filing Center
201 High St. SE, Suite 100
Salem OR 97301

Re: PORTLAND GENERAL ELECTRIC and PACIFICORP dba PACIFIC POWER
Request for a Generic Power Cost Adjustment Mechanism Investigation
Docket No. UM 1662

Dear Filing Center:

Enclosed for filing in the above-referenced docket, please find the Reply Brief of the Industrial Customers of Northwest Utilities.

Thank you for your assistance. If you have any questions, please do not hesitate to contact our office.

Sincerely,

/s/ Rainbow Wainright
Rainbow Wainright

Enclosure

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1662

In the Matter of PORTLAND GENERAL ELECTRIC COMPANY and PACIFICORP d/b/a PACIFIC POWER Request for Generic Power Cost Adjustment Mechanism Investigation.	)	REPLY BRIEF OF THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES

I. INTRODUCTION

Pursuant to the Administrative Law Judge's September 23, 2015 ruling in the above-referenced docket, the Industrial Customers of Northwest Utilities ("ICNU") files this Reply Brief.

In their opening brief, PacifiCorp and Portland General Electric Company ("PGE") (collectively, the "Joint Utilities") claim that all parties concede they are recovering less than 100 percent of their compliance costs associated with Oregon's renewable portfolio standard ("RPS").[1/] ICNU does not concede this. In fact, ICNU has maintained that variable RPS compliance costs cannot accurately be separated from the Joint Utilities' total net power costs ("NPC") because the resources in their respective portfolios interact with each other and are intricately interrelated. About *this* there is no dispute.[2/]

The Joint Utilities' proposed renewable resources tracking mechanism ("RRTM"), therefore, is built upon a fallacy. One does not under- or over-recover a discrete

1/ Joint Utilities' Opening Br. at 1.
2/ See id. at 14-15; PGE-PAC/301 at 2:15-16.

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portion of NPC, such as variable RPS compliance costs. Either the Joint Utilities under-recover total NPC or they over-recover total NPC. The Joint Utilities' power cost adjustment mechanisms ("PCAM") exist for precisely this reason, and the RPS has had no demonstrable impact on existence or magnitude of their NPC variance.[3/]

Nevertheless, the Joint Utilities read into the RPS statute ("SB 838") a requirement for guaranteed 100 percent recovery of a cost that is inseparable from their NPC. This reading of SB 838 is not supported by the statute's language, its legislative history, or the policies underlying it.

Furthermore, the design flaws of the RRTM provide compelling policy reasons to reject it outright. The RRTM will, through the inaccuracies associated with attempting to isolate one portion of an integrated generation portfolio, frequently result in dollar-for-dollar recovery of the Joint Utilities' total power costs, despite the Commission rejecting requests for such recovery in the past. It will also shift unreasonable power cost risk to customers – a risk over which customers have no control. In short, the Commission should continue to apply the Joint Utilities' current PCAMs to all of their NPC, which accurately capture their total NPC variance and properly allocate a reasonable level of power cost risk to the Joint Utilities.

The Commission also should reject the Joint Utilities' request to true-up production tax credits ("PTCs"). As they indicate for the first time in their opening brief, this request goes well beyond tracking and recovering the variable costs of compliance with the RPS. The Joint Utilities seek to true-up costs associated with the *expiration* of PTCs without having to file a general rate case. Costs associated with expiring PTCs are not a variable cost of RPS

[3/] ICNU/100 at 16 (figure 3).

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compliance, and recovering those costs on a stand-alone basis would constitute improper single-issue ratemaking.

II. ARGUMENT

A. The RPS Statute Does Not Mandate Dollar-For-Dollar Recovery of Variable RPS Compliance Costs.

1. The Joint Utilities have provided no convincing rationale for reading dollar-for-dollar recovery into ORS 469A.120(1).

ICNU has argued in its prehearing and opening briefs that the language of ORS 469A.120(1), which states that "all prudently incurred costs associated with [RPS compliance] are recoverable in the rates of an electric company," provides the Joint Utilities with the opportunity to recover these costs, but does not require the Commission to authorize a dollar-for-dollar true-up.[4/] The Joint Utilities' opening brief does nothing to undermine this position.

First, the Joint Utilities argue that to interpret ORS 469A.120(1) as maintaining the "status quo" by providing an opportunity but not a guarantee of full variable RPS cost recovery would mean that the legislature "meant to add nothing to the RPS."[5/] While ICNU agrees that the statute does not change how cost recovery is accomplished, that is not the same as saying that ORS 469A.120(1) is meaningless. As the Joint Utilities testify, they "adhere to principles of least-cost and least-risk in developing their anticipated resource needs; however, the RPS adds another dimension to the Joint Utilities' resource portfolios which may not be pursued absent the RPS."[6/] In the face of changing obligations for the Joint Utilities under the RPS, it is

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4/ ICNU Prehearing Br. at 7-11; ICNU Opening Br. at 3-5.
5/ Joint Utilities' Opening Br. at 2.
6/ PGE-PAC/200 at 16:7-10.

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not meaningless to ensure that they have the same opportunity for cost recovery when prudently complying with this statute.

The testimony the Joint Utilities cite from former Commission Chairman Lee Beyer before the House Committee on Energy and the Environment supports this interpretation. Chairman Beyer stated that it "makes some sense, if you're asking the utilities to make an investment … and they're saying ok, if we have to make that to meet law, we want to make sure that we have the *opportunity* to recover those costs if they are prudently incurred."[7/] Far from requiring dollar-for-dollar recovery, Chairman Beyer's statement recognizes that SB 838 assures that costs that are prudently incurred to comply with a statutory mandate will be capable of recovery in rates, and not disallowed merely because they may be inconsistent with traditional least-cost, least-risk utility planning. The legislative history ICNU, Staff, and CUB all cite in their opening briefs also is consistent with this conclusion and indicates that dollar-for-dollar recovery of variable RPS compliance costs was not intended.[8/]

Second, the Joint Utilities agree with ICNU and Staff that "recoverable" in ORS 469A.120(1) means "capable of recovery," but claim that RPS-compliance costs are not "capable of recovery" without a full true-up because "perfect forecasting of the actual value of renewable generation for each of the 8,760 hours within a year … is impossible."[9/] The same, however, could be said for the value of generation from any resource in the Joint Utilities' portfolio. That

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7/ Joint Utilities' Opening Br. at 9 (citing House Committee on Energy and Environment, SB 838, Apr. 16, 2007, audio recording at approximately 1 hour, 25 minutes (oral testimony of Lee Beyer, Chair of the Public Utility Commission of Oregon)) (emphasis added).

8/ ICNU Opening Br. at 6-8; Staff Opening Br. at 5-6 & Appendix A; CUB Opening Br. at 5-6.

9/ Joint Utilities' Opening Br. at 4.

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is, in fact, why the PCAM exists.[10/] Indeed, the Joint Utilities' hydro resources are at least as variable as their RPS resources,[11/] but the Commission has found that the PCAM's design criteria properly apply to these hydro resources,[12/] despite the fact that the cost of this generation also is recoverable in the Joint Utilities' rates assuming it is prudently incurred.[13/] It does not make sense to claim that variable RPS compliance costs are not "capable of recovery" because they cannot be perfectly forecasted and are subject to the PCAM, while all other NPC is somehow capable of recovery under the PCAM despite also effectively being impossible to forecast perfectly.

Third, the Joint Utilities state that there "is no rational basis for treating the scope of recovery for fixed costs and variable costs differently."[14/] There are, in fact, several rational bases for such treatment. Most importantly is the statute itself, which treats these costs differently by authorizing an automatic adjustment clause or similar mechanism to provide for timely recovery of fixed costs, while providing that all other RPS-related costs "are recoverable in the rates of an electric company."[15/] Another is the undisputed fact that RPS-related variable costs cannot accurately be isolated for separate recovery from total NPC.[16/] As ICNU has

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10/ Docket Nos. UE 180/UE 181/UE 184, Order No. 07-015 at 26 (Jan. 12, 2007) (adopting PCAM for PGE to "capture power cost variations that exceed those considered part of normal business risk"); Docket No. UE 246, Order No. 12-493 at 14 (Dec. 20, 2012) (applying same principles of PGE's PCAM to PacifiCorp).

11/ ICNU/100 at 14.

12/ Docket Nos. UE 165/UM 1187, Order No. 05-1261 at 8-11 (Dec. 21, 2005).

13/ Docket No. UE 200, Order No. 08-548 at 18 (Nov. 14, 2008) ("[p]rudently incurred costs have always been recoverable in rates").

14/ Joint Utilities' Opening Br. at 8.

15/ ORS 469A.120(1)-(2); State ex rel. Dept. of Transp. v. Stallcup, 341 Or. 93, 101 (2006) (Oregon courts presume the legislature "intends different meanings when it uses different terms in a statute").

16/ PGE-PAC/301 at 2:15-16; Joint Utilities' Opening Br. at 14-15. Rather than dispute that the variable costs of RPS compliance cannot accurately be isolated from total NPC, the Joint Utilities argue that ICNU's position in this docket is inconsistent with its position in UE 246, where PacifiCorp proposed dollar-for-dollar recovery of total NPC on the basis that isolating RPS variable costs for separate recovery was "impossible." PGE-PAC/301 at 2:15-16. In UE 246, ICNU argued that "SB 838 does not contemplate that

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shown, the RRTM frequently would result in *de facto* dollar-for-dollar recovery of total NPC despite allegedly applying only to a portion of the Joint Utilities' resource portfolios.[17/] This is likely due to the inclusion of market prices in the RRTM and the inaccuracies inherent in recovering a portion of NPC differently from the integrated whole.[18/] It is rational, therefore, to apply the same rules of cost recovery to all of the Joint Utilities' integrated NPC.

Finally, the Joint Utilities claim that, if they are not allowed dollar-for-dollar recovery of RPS-related variable costs, this would go against the legislature's intent to "do no harm" to them.[19/] ICNU fundamentally disagrees that the RPS is harming the Joint Utilities. The RPS has had no discernible impact on the variability of the Joint Utilities' total NPC,[20/] so they are not recovering any more or less of their NPC as a consequence of this law. Furthermore, the RPS, with its application of an automatic adjustment clause to utility investment costs,[21/] has allowed the Joint Utilities to earn a return on high capital cost generation with little risk of disallowance and no risk of regulatory lag. PGE built and rate based the Tucannon River Wind Farm in 2014 at a cost to customers of over $500 million.[22/] This resource would not have been built absent the RPS.[23/] It is, frankly, disingenuous for the Joint Utilities to claim that they are being treated unfairly under the RPS because the PCAM's dead bands, sharing bands, and earnings test continue to capture NPC variances that existed before the RPS –

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a utility should be allowed to use a PCAM to recover the variable costs of renewable energy …." Docket No. UE 246, ICNU/CUB Joint Prehearing Brief at 10 (Sept. 24, 2012). ICNU noted that SB 838 distinguishes between the automatic adjustment clause applicable to investment costs and other RPS-related costs, which are "recoverable" in rates. Id. These positions are not inconsistent with ICNU's arguments in this docket.

17/ ICNU Opening Br. at 10-12.

18/ Id.

19/ Joint Utilities' Opening Br. at 2.

20/ ICNU/100 at 16 (figure 3).

21/ ORS 469A.120(2).

22/ UE 283, Order No. 14-422 at 8 (Dec. 4, 2014).

23/ UE 283, PGE/400 at 2:2-5 (identifying 2015 RPS target as the reason for building Tucannon).

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including when actual NPC is lower than the forecast, allowing them to keep the difference – while they are collecting millions of dollars from customers for the return on and return of their capital investment in plants that exist solely because of this statute.

2. The Commission's prior decisions approving cost recovery pursuant to other statutes are inapplicable.

To support their statutory argument, the Joint Utilities point to two prior Commission decisions in which it approved cost recovery pursuant to statutory language that they argue is similar to ORS 469A.120(1).[24/] The first is the cost recovery section of SB 1149, the electric industry restructuring legislation. Section 18(4) of the bill provided that certain sections of the act would not become operative until the Commission approved:

> [A] rate or schedule of rates for an electric company that provides the electric company the opportunity to recover all costs prudently incurred in the acquisition, development, operation and maintenance of investments, systems and procedures, including arrangements with third parties, necessary to comply with section 1-20 and 29 of this 1999 Act, or authorizes the deferral of costs for later recovery in rates.

ICNU argued that any deferral of costs under this section should meet the standards, and be subject to the limitations, in the deferral statute, ORS 757.259.[25/] The Commission, however, rejected this argument, finding that SB 1149 provides for cost recovery independent of the deferral statute.[26/] The issue in that docket, therefore, was not whether SB 1149 mandated dollar-for-dollar recovery, and at no point in the Commission's order did it make such a finding. Rather, the Commission determined that SB 1149's cost recovery section did not require

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[24/] Joint Utilities' Opening Br. at 6-7.
[25/] Docket Nos. UM 954/UM 958, Order No. 00-165 at 2-3 (Mar. 17, 2000).
[26/] Id. at 3-4.

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application of a separate law to its provisions.[27/] In contrast here, ICNU, Staff, and CUB argue that SB 838's own language does not mandate dollar-for-dollar recovery.

Furthermore, in rejecting ICNU's argument, the Commission noted that Section 31 of SB 1149 only tied the deferral statute to Section 19 of the bill, and that "the failure of Section 31 to further enumerate Sections 18 and 45 [was] a convincing indication that the omission of a reference in those sections to ORS 757.259 was purposeful."[28/] Similarly here, SB 838's application of an automatic adjustment clause or similar mechanism to provide timely recovery of only utility investment costs should serve as "a convincing indication" that the omission of such a mechanism's application to variable RPS costs was purposeful. Finally, it is also significant that the costs identified in Section 18(4) of SB 1149 are not variable costs that are intricately interrelated with a broader category of power costs, as are the costs the Joint Utilities seek to true-up here.

The Joint Utilities also point to the Commission's approval of their solar volumetric incentive rate ("VIR") programs and associated cost recovery pursuant to ORS 757.365.[29/] In that docket, UM 1452, both PGE and PacifiCorp proposed to recover costs of the VIR pilot through an automatic adjustment clause,[30/] which, as the Joint Utilities note, the Commission approved.[31/] While parties commented on the appropriate allocation of costs among customer classes, however, no party challenged the Joint Utilities' proposal to use an automatic

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27/ Id. at 3.
28/ Id. at 3-4.
29/ Joint Utilities' Opening Br. at 7.
30/ Docket No. UM 1452, Opening Comments of PGE at 8-11 (Jan. 14, 2010) & Joint Opening Comments of PacifiCorp d/b/a Pacific Power and Idaho Power at 9-10 (Jan. 14, 2010).
31/ Docket No. UM 1452, Order No. 10-198 at 21 (May 28, 2010).

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adjustment clause.[32/] Accordingly, the Commission's order is summary in nature, finding only that PGE's and PacifiCorp's proposals were reasonable.[33/] The order certainly does not stand for the proposition that use of the word "recoverable" in statute mandates dollar-for-dollar recovery of costs.

B. The Joint Utilities' Request to True-Up Production Tax Credits is Outside of the Scope of this Proceeding and Would Constitute Single-Issue Ratemaking.

Throughout this proceeding, the Joint Utilities have claimed that it is appropriate to include PTCs in their proposed RRTM because they are a variable cost (or benefit) of RPS compliance.[34/] ICNU opposes a true-up of the year-to-year variability in PTCs because of the broader impacts this true-up would have on the Joint Utilities' tax liability and because the Joint Utilities have not quantified this variability.[35/] Furthermore, it turns out that the Joint Utilities' proposal to true-up PTCs goes well beyond their year-to-year variability. The Joint Utilities state in their opening brief, and for the first time, that truing-up PTCs is "particularly important" because "PTCs are time-limited to ten years. If a utility does not file a rate case for several years, there may be very limited opportunity to reflect changes in these readily quantifiable RPS-related expenses in rates."[36/] The Joint Utilities' push to true-up PTCs, therefore, is not because of their variability. Rather, they are seeking to institute a mechanism to ensure that they can recover a fixed increase in one component of their overall cost of service once their PTCs expire without having to file a general rate case. This is fundamentally different from the Joint

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[32/] See, e.g., Docket No. UM 1452, Closing Comments of ICNU at 2-8 (Feb. 12, 2010).
[33/] Docket No. UM 1452, Order No. 10-198 at 21.
[34/] PGE-PAC/100 at 5:14-16 & 12:7-12; PGE-PAC/200 at 16:13-16; Joint Utilities' Prehearing Br. at 4 & 13.
[35/] ICNU/100 at 17-18; ICNU Opening Br. at 15.
[36/] Joint Utilities' Opening Br. at 5.

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Utilities' proposal in this docket, which has been devoted to evaluating the recoverability of the *variable* costs of RPS compliance. It also constitutes improper single-issue ratemaking.

PTCs are one factor in determining a utility's overall tax liability.[37/] This tax liability is part of the utility's cost of service that is fixed in a general rate case.[38/] By requesting to true-up costs associated with expired PTCs, either through the RRTM or separately, the Joint Utilities are seeking to pass on to customers an increase in one component of one category of costs that is used to determine the overall revenue requirement without consideration of all other costs and revenues. The Commission already has rejected a similar request by Northwest Natural Gas Co. ("NW Natural") to recover costs associated with an increase in its deferred tax liability.[39/] In its final order in UG 221, the Commission found that "granting recovery of the 'excess' deferred taxes would inappropriately allow special cost recovery of one element of the company's overall taxes."[40/] The Commission cited its:

> Concerns about single-issue ratemaking [which] are grounded in the idea that the ratemaking formula is designed to determine a company's revenue requirement based on the aggregate costs and demands of the utility. Except in limited circumstances, it is improper to consider changes to components of the revenue requirement in isolation. As Staff notes, a change to one item of the revenue requirement is often offset by a corresponding change in another item. If rates are increased based solely on the fact that one type of expense is higher than expected, without considering changes to other elements of revenue requirement, the company's reasonable revenue requirement could be overstated.[41/]

37/ ICNU/100 at 17.

38/ OAR 860-022-0019(2)(a); see also, Docket No. UE 283, Order No. 14-422, Appen. D at 2 (lines 65-68) (Dec. 4, 2014).

39/ Docket No. UG 221, Order No. 12-437 at 23-26 (Nov. 16, 2012). Although the deferred taxes at issue in UG 221 were state taxes, this distinction is immaterial, as both state and federal taxes are established in a general rate proceeding.

40/ Id. at 26.

41/ Id.

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Just as recovery of NW Natural's increased deferred tax liability constituted single-issue ratemaking because it consisted of only one element of the utility's overall taxes, an increase in costs associated with expired PTCs represents an increase in one element of the Joint Utilities' overall tax liability. Moreover, this is not even an instance of an expense being "higher than expected," as was the case with NW Natural.[42/] This expense is, as the Joint Utilities state, "readily quantifiable," and is known to occur at a certain time.[43/] Therefore, the Joint Utilities should have no problem foreseeing whether this expense will materially impact their revenue requirements and can plan and file general rate cases if necessary.[44/] Consistent with the language of ORS 469A.120(1), assuming these costs are prudently incurred, they will be "recoverable" in the Joint Utilities' rates.

Nor do the costs associated with expired PTCs warrant an exception to the Commission's policy against single-issue ratemaking, which the Commission has granted in "limited circumstances."[45/] The Commission recently rejected PacifiCorp's request to recover in rates costs associated with closure of the Deer Creek Mine on the basis that such recovery would constitute single-issue ratemaking.[46/] PacifiCorp argued that an exception to this rule was warranted because the costs at issue were directly related to a broader transaction that would provide benefits to customers.[47/] Nevertheless, the Commission found that "such unique

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42/ Id.

43/ Joint Utilities' Opening Br. at 5.

44/ PGE forecast approximately $50 million in PTCs in its most recent general rate case; PacifiCorp's forecast was $16.2 million on an Oregon-allocated basis. Docket No. UE 294, PGE/200 at 14:1-5 (Feb. 12, 2015); Docket No. UE 246, PAC/1102 at 7.3 (March 1, 2012). Although not all of these PTCs are set to expire in the near future – PGE's forecast, for instance, included Tucannon, which began operation in 2014 – the Joint Utilities' statement that truing up the cost associated with these expired PTCs is "particularly important" indicates that, whatever the number is, it is not small.

45/ Docket No. UG 221, Order No. 12-437 at 26.

46/ Docket No. UM 1712, Order No. 15-161 at 6-7 (May 27, 2015).

47/ Docket No. UM 1712, Joint Reply Brief of PacifiCorp and CUB at 6 (Apr. 28, 2015).

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regulatory treatment is not warranted in the present circumstances."[48/] Here, the costs associated with expired PTCs are a known and quantifiable cost associated with the Joint Utilities' federal income tax liability. There is nothing unusual or unique about these costs, nor do these costs provide some extraordinary benefit to customers that warrants departure from the Commission's policy against single-issue ratemaking. If the Commission did not find the costs at issue in UM 1712 to be sufficient, it should not do so here.

Additionally, even if a true-up of costs associated with expired PTCs were not single-issue ratemaking, such cost recovery does not fit within the scope of the Joint Utilities' request in this docket, which is to establish "a new regulatory approach to the *variable* costs of compliance with [SB 838]."[49/] The generation of PTCs in a given year is based on the total kilowatt-hours a wind plant produces, so it is true that PTCs are variable while a utility can claim them in the first ten years of a wind plant's operation.[50/] The *expiration* of PTCs associated with that wind resource after these first 10 years, however, is not variable. The value of these PTCs is zero. Thus, notwithstanding ICNU's opposition to the RRTM, truing up this cost outside of a rate case is fundamentally different from tracking and recovering variable and unpredictable costs and should not be included within the scope of an RRTM that is designed to true-up the variable costs of RPS compliance.

The timing of the Joint Utilities' request also is inequitable. Until now, the Joint Utilities seemingly have been content to forecast PTCs in their general rate cases and to bear the risk or enjoy the benefits of divergences from the forecast. Even when PacifiCorp proposed a

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[48/] Docket No. UM 1712, Order No. 15-161 at 6.
[49/] PGE-PAC/100 at 1:9-10 (emphasis added).
[50/] 26 U.S.C. § 45(a).

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PCAM with full dollar-for-dollar recovery of its NPC, and justified doing so on SB 838's supposed cost recovery requirements, it did not seek to true-up PTCs.[51/] Today, however, PTCs associated with the Joint Utilities' older wind resources are reaching their expiration dates.[52/] Thus, the Joint Utilities' request to true-up PTCs now is asymmetrical. It is similar from a timing perspective, in fact, to their request (in conjunction with other utilities) in Docket UM 1633 to include their prepaid pension assets in rate base at a time when those assets were at historically high levels.[53/] In recently rejecting that request, the Commission noted that "the timing of the requested policy change appears opportunistic and does not fairly reflect the history of pension recovery …."[54/] Similarly here, the Joint Utilities are seeking to change the manner in which they recover costs associated with PTCs from customers at a time when it is known that those costs will soon increase due to the expiration of many of these PTCs. This is not a balanced approach to ratemaking and is not fair and reasonable.

The Joint Utilities' argument that they should be allowed to true-up the costs associated with expired PTCs outside of a rate case and independent of any other cost or revenue considerations lends further support to ICNU, Staff, and CUB's argument that the legislature did not intend to provide such extraordinary cost recovery under ORS 469A.120(1). If the legislature had intended such an inequitable result, surely it would have made that intention clear. In fact, as the legislative history cited in ICNU's opening brief shows, these are precisely

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51/ See Docket No. UE 246, PAC/900 at 14-36 (Mar. 2012).

52/ For instance, phase one of PGE's Biglow Canyon Wind Farm was completed in 2007 and, thus, the PTCs generated from this phase of the project will expire in 2017. See Docket No. UE 188. Among PacifiCorp's older wind plants, phase one of Leaning Juniper was completed in 2006, while phase one of its Marengo wind farm was completed in 2007. See Docket No. UM 1338, Order No. 07-457, Appen. A at 2 (Oct. 25, 2007).

53/ Docket No. UM 1633, Order No. 15-226 at 5 (Aug. 3, 2015).

54/ Id. at 9.

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the type of costs that the legislature intended to be "recoverable" pursuant to the established ratemaking process.[55/] That process does not provide, absent extraordinary circumstances that are not present here, for single-issue ratemaking.

III. CONCLUSION

The Commission should reject the Joint Utilities' RRTM in its entirety. There is no statutory mandate for the RRTM, and there are compelling policy reasons to reject it. The RRTM will lead to inaccurate power cost recovery and shift unwarranted risk to customers. Moreover, the Joint Utilities' request to true-up PTCs is inappropriate single-issue ratemaking.

Dated this 2nd day of November, 2015.

Respectfully submitted,

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55/ ICNU Opening Br. at 5-8; ICNU/301 at 4 ("[t]he utility will have to file a general rate case under ORS 757.210 to seek recovery of costs that do not qualify for recovery under an automatic adjustment clause").