



July 14 2006

E FILING / U.S. Mail

Oregon Public Utility Commission
Attention: Filing Center
550 Capitol Street, N.E., Ste 215
Salem, OR 97301-2551

Attention Commission Filing Center:

Re: In the Matter of the Application of Portland General Electric Company for an Order
Approving the Deferral of Certain Expenses/Revenue Refunds Associated With SB 408

Enclosed for filing is an original and one copy of Portland General Electric Company's
Application for an Order Approving Deferral of Certain Expenses/Refunds Associated with
SB 408. We have provided copies of a Notice of Application to the UE 115 and UE 180 service
lists.

Thank you for your assistance in this matter. If you have any questions or require further
information, please call me (503-464-7580).

Sincerely,

/s/Patrick G. Hager
Manager, Regulatory Affairs

cc: UE 115 & UE 180 Service List

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM _____

In the Matter of the Application of Portland
General Electric Company for an Order
Approving the Deferral of Certain
Expenses/Revenue Refunds Associated With
SB 408

**Application For Deferred Accounting
Treatment Of Certain Expenses/Revenue
Refunds Associated With Senate Bill 408**

Pursuant to ORS 757.259 and OAR 860-027-0300, Portland General Electric Company (PGE) hereby requests authorization to defer for later rate-making treatment certain expenses/revenue refunds associated with Senate Bill 408 (SB 408) and the sale of certain non-utility assets. PGE seeks authorization for this deferral pursuant to ORS 757.259 and OAR 860-027-0300, effective as of the date of filing. This application is unusual because no one will know the manner in which SB 408 will operate with regard to the tax effect of the sale of these non-utility assets until the Commission adopts rules implementing SB 408 and applies them in the form of a rate adjustment. We anticipate that a tax loss will result from the sale of the non-utility assets, and that SB 408 will operate in some manner to refund the tax effect of that loss to customers. But, to be clear, until the Commission orders a rate adjustment under SB 408—which would likely take place in late 2007 or early 2008—we will not know for certain whether a refund will be distributed to customers.

One thing is certain: PGE's customers have, to date, not paid any part of the cost of the non-utility assets. For that simple reason, we are seeking to defer the anticipated expense/revenue refund in order to ensure that the utility is not penalized for the tax effect of the

loss it is likely to experience. Put another way, we are filing this deferral to ensure that the costs borne by and benefits received by customers are appropriately aligned.

This application is also unusual because neither the tax effect of the sale of the non-utility assets, nor the potential revenue refund to customers, are revenues and expenses of a sort that the Commission has previously deferred. This is unsurprising because the Commission has never operated under a regulatory structure like SB 408, which would potentially credit to customers the tax effects of the sale of non-utility property. In recognition of the difficulty of classifying the nature of the anticipated deferral, we have identified it in the alternative. In the first alternative, we request deferral of the anticipated revenue refund that would be issued as a rate adjustment through an SB 408 automatic adjustment clause (Alternative 1). As an alternative, we request deferral of the tax effect of the loss on the sale of the non-utility property on the basis that the loss is appropriately considered a utility expense if SB 408 credits all, or some portion of, the tax effect of the loss to utility customers (Alternative 2). We will only request amortization of that portion of the tax effect that customers receive as a refund through the operation of SB 408.

In support of this Application PGE states:

1. PGE is a public utility in the state of Oregon and its rates, service and accounting practices are subject to the regulation of the Commission.
2. This application is filed pursuant to ORS 757.259, which allows the Commission, upon application, to authorize deferral of certain items for later incorporation in rates.

3. Communications regarding this Application should be addressed to:

PGE-OPUC Filings
Rates and Regulatory Affairs
Portland General Electric Company
121 SW Salmon Street
1WTC0702
Portland, Oregon 97204
(503) 464-7580 (telephone)
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In addition, the names and addresses to receive notices and communications via the email service list are:

Patrick G. Hager, Manager Regulatory Affairs
E-mail: Patrick.Hager@pgn.com

PGE OPUC Filings
E-mail: pge.opuc.filings@pgn.com

Inara K. Scott, PGE Attorney
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Pursuant to ORS 757.259(2) PGE requests a hearing on this Application and further requests that a prehearing conference be scheduled promptly to determine the nature and timing of events prior to such hearing.

I. OAR 860-027-0300 Requirements

The following is provided pursuant to OAR 860-027-0300(3).

A. Description

In 2001, Portland General Resource Development (PGRD), a PGE subsidiary, acquired a 47 MW capacity simple cycle turbine (LM6000) for \$16.8 million, for the purpose of building a merchant, non-utility generator.¹ At the same time, PGE purchased a transformer that was

¹ The cost basis of the turbine is now \$18,108,000 that includes capitalized storage and property taxes on the turbine for both book and tax purposes.

compatible with the LM6000. However, PGRD never installed or used the LM6000, primarily because of degrading power and fuel market conditions after the acquisition. The transformer, which is compatible with the LM6000 but otherwise incompatible with PGE's system, has also never been used.

PGE never requested, and the Commission never considered, inclusion of the LM6000 or the transformer in PGE's rate base. PGE's utility customers have paid none of the costs associated with these assets.

PGE, on behalf of PGRD, is currently negotiating the sale of the LM6000 and the transformer and may complete a sale as early as mid-July 2006. The assets will sell at a net loss, creating a substantial reduction in PGRD's tax expense. Because PGE files taxes on a consolidated basis with PGRD, the reduction in tax expense will be realized on PGE's consolidated tax return for 2006.

SB 408 requires utilities, under certain conditions, to account for the difference between "taxes authorized to be collected" in rates from utility customers and "taxes paid that are properly attributed to the regulated operations of the utility" through an automatic adjustment clause.² SB 408 Section 3(6). The Commission is currently conducting a rule making process (AR 499) to implement SB 408 and determine the appropriate mechanism for calculating the automatic adjustment clause, but we do not expect permanent rules to be in place until September 2006. As a result, we cannot know how those rules will account for the tax effect of the sale of the LM6000 and transformer. Even when the rules are in place, we will not know the precise amount of any rate adjustment until the Commission calculates PGE's "taxes authorized

² The automatic adjustment clause is triggered where the difference between "taxes assumed in rates or otherwise collected from ratepayers" and "taxes paid to units of government by the public utility, or by the affiliated group and properly attributed to the regulated operations of the utility" exceeds \$100,000. SB 408 Section 3(4).

to be collected” and “taxes paid” and orders the utility to implement a rate adjustment.

While much is unknown, several of the parties to the AR 499 proceeding have strongly argued that the tax effects of disallowed expenses, or even non-utility expenses that the Commission has never included in rates, should be refunded to customers. For example, Staff contends that the Commission should make no allowance for disallowed utility expenditures and investments, and investments that have not been included in rates, when calculating the utility’s “taxes paid” under SB 408. Staff’s Comments on Straw Proposals at 6-7, AR 499 (May 3, 2006) (Staff Comments). If the Commission adopts Staff’s interpretation of “taxes paid,” the tax effect of the sale of the LM6000 and transformer will decrease PGE’s “taxes paid,” and therefore generate a refund to customers based on a comparison with “taxes authorized to be collected.” Both Staff and ICNU/NWIGU argued in comments that “taxes authorized to be collected” must be based on rate case results. Staff Comments at 6-8; Opening Comments of ICNU/NWIGU on the Properly Attributed and Taxes Collected/Earnings Test Straw Proposals at 16-17, AR 499 (May 3, 2006) (ICNU/NWIGU Comments). A net-to-gross ratio taken from a rate case will not include non-utility expenses, so by its very nature, “taxes authorized to be collected” will not take into account these expenses, while “taxes paid” will. This sets up a mismatch between these two calculations, the result of which is that the utility can never be made whole under this interpretation of SB 408.

As noted above, the Commission has not issued a final order approving permanent rules in AR 499. PGE therefore requests that the Commission hold this deferral docket in abeyance until those rules are established and the actual effect of AR 499 on the sale of the non-utility assets can be established. When the Commission adopts permanent rules, and the sale of the LM6000 and transformer are complete, PGE requests a hearing regarding this deferral.

B. Reasons For Deferral

PGE seeks deferred accounting treatment of a potential revenue refund/expense associated with SB 408/AR 499 in order to appropriately match the costs borne by and benefits received by customers. ORS 757.259(2)(e). Without a deferred account, customers are likely to benefit through SB 408 from a reduction in tax expense generated by the sale of certain non-utility assets despite the fact that customers bore no responsibility for the costs of those assets. Deferred accounting and eventual amortization of the revenue refund/expense associated with the tax effect of the tax loss generated by the sale of the LM6000 and transformer will permit the Commission to appropriately reflect in rates both the costs borne by customers and benefits received by customers.³

As described above, PGE has described the proposed deferral in two ways: first as a deferral of the revenue refund associated with an adjustment under SB 408 generated by the tax effect of the sale of the LM 6000 and transformer. Second, PGE has proposed to defer the tax effect of the loss on the sale of the LM 6000 and transformer as a utility expense. The tax effect of the loss is appropriately considered a utility expense if SB 408 credits all, or some portion of, the tax effect of the loss to utility customers. We will only request amortization of that portion of the tax effect that customers receive as a refund through the operation of SB 408.

In either case, the rationale for this deferral is the same. If utility customers benefit from the sale of the LM 6000 and transformer, it is appropriate that they bear the burden associated

³ The deferral application PGE filed in UM 1238 would not take this event into account. In that application, PGE sought to defer the tax effect of differences between *utility* costs assumed by the application of fixed rate making parameters for determining “taxes collected” under SB 408/AR 499 and actual *utility* costs. Since the subject of this deferral is a revenue refund that springs from the tax effect of the sale of *non-utility* property, it is necessary to file this application.

with that benefit. If the deferral is not granted, utility customers would receive a benefit in the form of a rate credit for the tax effect of the loss on the sale of an asset that was never included in rates. This would be patently at odds with clear and long-standing Commission precedent supporting a matching of benefits and burdens. ORS 757.259 states that a deferral may be granted for identifiable utility expenses or revenues the Commission finds “should be deferred in order to...match appropriately the costs borne by and benefits received by ratepayers.” This deferral application falls squarely under this statutory provision.

C. Proposed Accounting

1. Alternative 1

PGE proposes to debit the Deferred Amounts to FERC Account 229 (Accumulated Provision for Rate Refunds), crediting FERC account 449.1, Provision for Rate Refunds. Amounts deferred will accrue interest on the same basis as the Commission approves for use to refunds/surcharges resulting from SB 408/AR 499.

2. Alternative 2

PGE proposes to record a debit for Deferred Amounts in FERC Account 182.3 (Regulatory Assets), crediting FERC Account 407.4 (Regulatory Credits). Amounts deferred will accrue interest on the same basis as the Commission approves for use to refunds/surcharges resulting from SB 408/AR 499.

D. Estimate Of Amounts

Since the Commission has yet to approve permanent rules in AR 499 and the sale of the assets is not yet complete, it is difficult to project the precise amount of the deferred balance. However, PGE estimates that the sale of the LM6000 and transformer will produce a tax loss of

approximately \$12 million and a reduction in PGE's tax expense of \$4.2 million.⁴ Assuming this estimate is accurate and that the AR 499 final rules attribute all of this reduction in tax expense to utility customers, the deferred amount could be as high as \$4.2 million.⁵

E. Notice

A copy of the notice of application for deferred accounting treatment and a list of persons served with the notice are attached to the Application as Attachment A.

II. Conclusion

For the reasons stated above, PGE requests permission to defer certain expenses/revenue refunds associated with the application of SB 408 to the sale of the LM6000 and transformer, as described herein, from the date of this Application.

DATED this 14th day of July, 2006.

PATRICK G. HAGER
Manager, Regulatory Affairs
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⁴ The LM6000 is located in Texas. The tax effect of the loss would be a reduction in federal income taxes at a 35% marginal rate.

⁵ The Deferred Amount should also reflect any application of a net to gross to refunds from the AR 499 proceeding. Thus, the Deferred Amount could be higher, by an appropriate gross-up effect, than \$4.2 million.

Attachment A

**Notice of Application For Deferred Accounting of
Certain Expenses/Revenue Refunds Associated With SB 408**

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON
UM _____**

In the Matter of the Application of Portland
General Electric Company for an Order
Approving the Deferral of Certain Revenue
Refunds Associated With SB 408

**Notice Of Application For Deferred
Accounting Treatment Of Certain
Revenue Refunds Associated With
Senate Bill 408**

On July 14, 2006, Portland General Electric Company (“PGE”) filed an application with the Oregon Public Utility Commission (the “Commission”) for an Order authorizing deferral of certain revenue refunds associated with SB 408. Approval of PGE’s Application will not authorize a change in PGE’s rates, but will permit the Commission to consider allowing such deferred amounts in rates in a subsequent proceeding.

Persons who wish to obtain a copy of PGE’s application should contact the following:

Patrick G. Hager
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Portland, Oregon 97204
Phone: 503-464-7580
Facsimile: 503-464-7651
Patrick.Hager@pgn.com

Any person who wishes to submit written comments to the Commission on PGE’s application must do so no later than August 14, 2006.

Dated: July 14th, 2006

PATRICK G. HAGER
Manager, Regulatory Affairs
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CERTIFICATE OF SERVICE

I hereby certify that I have this day caused the foregoing NOTICE OF APPLICATION FOR DEFERRED ACCOUNTING TREATMENT OF CERTAIN EXPENSES/REVENUE REFUNDS ASSOCIATED WITH SB 408 to be served by First Class US Mail, postage prepaid and properly addressed, upon each party on the attached service list from the last general rate case, OPUC Docket No. UE 115 and the current rate proceeding, OPUC Docket No. UE 180.

Dated at Portland, Oregon, this 14th day of July 2006.

Patrick G. Hager
Manager, Regulatory Affairs
Portland General Electric Company
121 SW Salmon Street, 1WTC0702
Portland, OR 97204

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UE 180 Service List

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