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May 5, 2006

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 2148
Salem, OR 97308-2148

Re: Docket UM 1229

Enclosed for filing in the above-referenced matter is a Notice of Substitution of Counsel on behalf of PacifiCorp. A copy of this filing has been served on all parties to this proceeding as indicated on the attached certificate of service.

Very truly yours,

/s/ Katherine A. McDowell

Katherine A. McDowell

Enclosures
cc: Service List

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BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

UM 1229

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

NOTICE OF SUBSTITUTION OF COUNSEL

McDowell & Associates PC has been substituted as counsel in place of Stoel
Rives LLP for PacifiCorp in this proceeding. The service list in this case should be changed
to remove Stoel Rives LLP and add:

Katherine A. McDowell
Sarah J. Adams Lien
McDowell & Associates PC
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sarah@mcd-law.com

DATED: May 5, 2006. MCDOWELL & ASSOCIATES PC

Katherine A. McDowell
Sarah J. Adams Lien
Attorneys for PacifiCorp

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CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in Docket UM 1229 on the following named person(s) on the date indicated below by email and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

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DATED: May 5, 2006

Katherine A. McDowell
Of Attorneys for PacifiCorp