

# Davison Van Cleve PC

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December 7, 2005

*Via electronic and US Mail*

Filing Center  
Administrative Hearings Division  
Public Utility Commission of Oregon  
PO Box 2148  
Salem, OR 97308-2148

Re: In the Matter of PACIFIC POWER & LIGHT Application for a Deferred  
Accounting Order Regarding Certain Tax Expenses  
**Docket No. UM 1229**

Dear Filing Center:

Enclosed please find the original and two copies of the Industrial Customers of Northwest Utilities' Petition to Intervene in the above-referenced proceeding.

Please return one file-stamped copy in the enclosed, postage-prepaid envelope. Please call me if you have any questions. Thank you for your assistance.

Sincerely,

/s/ Christian Griffen  
Christian W. Griffen

Enclosures

cc: Service List

**BEFORE THE PUBLIC UTILITY COMMISSION**

**OF OREGON**

**UM 1229**

In the Matter of )  
)  
PACIFIC POWER & LIGHT ) PETITION TO INTERVENE OF THE  
(dba PACIFICORP) ) INDUSTRIAL CUSTOMERS OF  
) NORTHWEST UTILITIES  
)  
Application for a Deferred Accounting Order )  
Regarding Certain Tax Expenses. )  
\_\_\_\_\_ )

Pursuant to ORS § 756.525 and OAR § 860-013-0021, the Industrial Customers of Northwest Utilities (“ICNU”) hereby petitions the Oregon Public Utility Commission (“Commission”) to intervene in this proceeding with full party status as described in OAR § 860-011-0035(5). In support of this petition, ICNU represents as follows:

1. The business address of ICNU is:  
  
Michael Early  
Industrial Customers of Northwest Utilities  
333 S.W. Taylor, Suite 400  
Portland, OR 97204
2. ICNU will be represented in this proceeding by Davison Van Cleve, P.C.

All documents relating to these proceedings should be served on ICNU’s attorneys and consultant at the following addresses:

Melinda J. Davison  
Irion Sanger  
Davison Van Cleve, P.C.  
333 S.W. Taylor, Suite 400  
Portland, OR 97204  
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James T. Selecky  
Brubaker & Associates, Inc.  
1215 Fern Ridge Pkwy, Suite 208  
St. Louis, MO 63141  
E-Mail: jtselecky@consultbai.com  
Telephone: (314) 275-7007  
Facsimile: (314) 275-7036

3. ICNU is an incorporated, non-profit association of large industrial electric customers in the Pacific Northwest, with offices in Portland, Oregon. A list of ICNU members is included as Attachment A. Many members of ICNU are customers of PacifiCorp, as indicated on Attachment A.

4. ICNU has a substantial interest in the outcome of this proceeding. PacifiCorp is requesting authorization to defer the amounts related to tax expenses that the Commission removed from PacifiCorp's rates in Order No. 05-1050. PacifiCorp is seeking to pass on to future customers, through an amortization of deferred tax expenses, amounts that the Company claims that it is incurring for current customers. ICNU believes that PacifiCorp's request is inconsistent with the deferred accounting statute and the Commission's standards regarding deferrals, and it is an impermissible challenge to a lawful Commission order. The Commission-approved rates removed these amounts to ensure that the estimated taxes included in PacifiCorp's rates align with the amount that PacifiCorp will eventually pay to the taxing authorities.

5. ICNU represents the interests of many of PacifiCorp's largest customers. ICNU has participated in all of PacifiCorp's general rate cases since Docket No. UE 94. ICNU's

intervention in these proceedings will assist the Commission in resolving the issues in this proceeding and will not unreasonably broaden the issues, burden the record, or unreasonably delay this proceeding.

6. As described above, ICNU has a direct and substantial interest in this proceeding that will not be adequately represented by any other party, and may be affected by any Commission determination made in connection with these proceedings. It is in the public interest to allow ICNU to intervene in this proceeding.

WHEREFORE, ICNU respectfully requests that the Commission grant its petition to intervene with full party status in this proceeding.

Dated this 7th day of December, 2005.

Respectfully submitted,

DAVISON VAN CLEVE, P.C.

/s/ Melinda J. Davison

Melinda J. Davison

Davison Van Cleve, P.C.

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Of Attorneys for the Industrial Customers of  
Northwest Utilities

**ATTACHMENT A**  
**INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES**

Air Liquide  
Air Products  
BPB Gypsum, Inc.  
Blue Heron Paper Company  
Boeing  
\*Boise Cascade  
CNC Containers, Northwest  
Chemi-Con Materials Corporation  
Dyno Nobel, Inc.  
\*ConAgra Foods  
Eka Chemicals, Inc.  
\*Evanite Fiber  
\*Georgia-Pacific  
Grays Harbor Paper, L.P.  
\*Hewlett-Packard  
Inland Empire Paper Co.  
Intel  
\*J.R. Simplot  
Kimberly-Clark Corporation  
Longview Fibre  
Microsoft Corporation  
\*Norpac Foods  
Noveon Kalama, Inc.  
Oregon Steel Mills  
PCC Structural, Inc.  
Ponderay Newsprint Co  
Shell Oil Products US  
Simpson Paper  
Simpson Timber  
Solar Grade Silicon LLC  
Tesoro Refining and Marketing Co.  
\*Wah Chang  
West Linn Paper Company  
\*Weyerhaeuser

\*Denotes PacifiCorp Customers

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that I have this day served a copy of the Industrial Customers of Northwest Utilities' Petition to Intervene upon the parties on the service list, shown below, by causing the same to be mailed, postage-prepaid, through the U.S. Mail.

Dated at Portland, Oregon, this 7th day of December, 2005.

*/s/ Christian Griffen*  
Christian W. Griffen

|   |   |
|---|---|
| LOWREY R BROWN<br>CITIZENS' UTILITY BOARD OF OREGON<br>610 SW BROADWAY - STE 308<br>PORTLAND OR 97205<br>lowrey@oregoncub.org | JASON EISDORFER<br>CITIZENS' UTILITY BOARD OF OREGON<br>610 SW BROADWAY STE 308<br>PORTLAND OR 97205<br>jason@oregoncub.org |
| KATHERINE A MCDOWELL<br>STOEL RIVES LLP<br>900 SW FIFTH AVE STE 1600<br>PORTLAND OR 97204-1268<br>kamcdowell@stoel.com        | CHRISTY OMOHUNDRO<br>PACIFICORP<br>825 NE MULTNOMAH BLVD STE 800<br>PORTLAND OR 97232<br>christy.omohundro@pacificorp.com   |