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April 10, 2006

Via Electronic and U.S. Mail

Public Utility Commission
Attn: Filing Center
550 Capitol St. NE #215
P.O. Box 2148
Salem OR 97308-2148

Re: In the Matter of PACIFICORP, dba PACIFIC POWER & LIGHT COMPANY
Request for Authorization of Deferral of Expense Changes Associated with
Utility Tax Liability.
Docket No. UM 1240

Dear Filing Center:

Enclosed please find the original and two copies of the Petition to Intervene on behalf of the Industrial Customers of Northwest Utilities ("ICNU") in the above-referenced docket.

Please return one file-stamped copy of each document in the self-addressed, stamped envelope provided. Thank you for your assistance.

Sincerely,

/s/ Christian Griffen
Christian W. Griffen

Enclosures

cc: Service List

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served the foregoing Petition to Intervene of the Industrial Customers of Northwest Utilities upon the parties, on the service list, by causing the same to be deposited via Electronic Mail and in the U.S. Mail, postage-prepaid.

Dated at Portland, Oregon, this 10th day of April, 2006.

/s/ Christian Griffen
Christian W. Griffen

CITIZENS' UTILITY BOARD OF OREGON
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DEPARTMENT OF JUSTICE
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**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1240

In the Matter of)	
)	
PACIFICORP)	PETITION TO INTERVENE OF THE
)	INDUSTRIAL CUSTOMERS OF
Request for Authorization of Deferral of)	NORTHWEST UTILITIES
Expense Changes Associated with Utility Tax)	
Liability.)	
_____)	

Pursuant to ORS § 756.525 and OAR § 860-012-0001, the Industrial Customers of Northwest Utilities (“ICNU”) petitions the Public Utility Commission of Oregon (“OPUC” or the “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 at the following address:

Melinda J. Davison
Matthew W. Perkins
Davison Van Cleve, P.C.
333 S.W. Taylor, Suite 400
Portland, OR 97204
E-Mail: mail@dvclaw.com
Telephone: (503) 241-7242

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 of ICNU's members are customers of PacifiCorp, as shown on Attachment A.

4. ICNU has a substantial interest in PacifiCorp's Application for Deferred Accounting of Expenses Associated with Utility Tax Liability ("Application"). PacifiCorp filed its Application on January 6, 2006. PacifiCorp proposes to defer for later ratemaking treatment the difference between the amount of income taxes calculated for setting rates and the tax liability resulting from PacifiCorp's actual gross revenue, to the extent that this amount is not already included in other adjustments. The deferral mechanism and account proposed in this Docket could directly affect the rates that PacifiCorp provides to ICNU's members. As large industrial ratepayers who pay substantial amounts in charges for income tax expenses included in electric rates, ICNU's members have a strong interest in PacifiCorp's deferral of income tax liability.

5. ICNU's intervention in this proceeding will assist the Commission in resolving the issues and will not unreasonably broaden the issues, burden the record, or 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 April, 2006.

Respectfully submitted,

DAVISON VAN CLEVE, P.C.

/s/ Melinda J. Davison

Melinda J. Davison

Matthew W. Perkins

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Of Attorneys for 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
SP Newsprint
Tesoro Refining and Marketing Co.
*Wah Chang
West Linn Paper Company
*Weyerhaeuser

**Denotes PacifiCorp Customers*