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December 11, 2018

Via Electronic Filing

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

Re: In the Matter of PACIFICORP, dba PACIFIC POWER,

Application for Accounting Order and Request for Amortization

Related to the Federal Tax Act.

Docket No. UM 1985

Dear Filing Center:

Please find enclosed the Petition to Intervene of the Alliance of Western Energy Consumers in the above-referenced docket.

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

Sincerely,

/s/ Jesse O. Gorsuch
Jesse O. Gorsuch

Enclosure

BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 1985

In the Matter of)
PACIFICORP, dba PACIFIC POWER,	PETITION TO INTERVENE OF THE ALLIANCE OF WESTERN ENERGY CONSUMERS
Application for Accounting Order and Request for Amortization Related to the Federal Tax Act.	
)

Pursuant to ORS § 756.525 and OAR § 860-001-0300(2), the Alliance of Western Energy Consumers ("AWEC") hereby petitions the Oregon Public Utility Commission ("Commission") to intervene in this proceeding with full party status as described in OAR § 860-001-0010(7). In support of this petition, AWEC represents as follows:

1. The business address of AWEC is:

Alliance of Western Energy Consumers 818 SW 3rd Ave., #266 Portland, OR 97204

2. AWEC will be represented in this proceeding by Davison Van Cleve, P.C.
All documents relating to this proceeding should be served on AWEC's attorney and consultant at the following addresses:

Tyler C. Pepple Bradley G. Mullins
Davison Van Cleve, P.C. 1750 SW Harbor Way, Ste. 450
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Facsimile: (503) 241-8160 Consultant for AWEC

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Counsel for AWEC

3. AWEC is an incorporated, non-profit association of large energy consumers in the Western United States, with offices in Portland, Oregon. A list of AWEC members is included as Attachment A. Many members of AWEC are customers of PacifiCorp

(or the "Company"), as indicated on Attachment A.

4. On December 7, 2018, PacifiCorp filed its request to 1) amortize the 2018

deferred amounts associated with the income tax impact of the Federal Tax Act over two years,

beginning on February 1, 2019; 2) apply the Tax Act's impact on current income tax expense

and unprotected excess deferred income tax ("EDIT") balances to the net book value of its coal

assets; and 3) continue to defer the Tax Act's impact to protected EDIT, and to begin

amortization of these amounts over five years beginning in 2021. If approved by the

Commission, the Company's proposals will substantially and directly affect those of AWEC's

members who purchase power from PacifiCorp. AWEC therefore requests leave to intervene in

this Docket to represent its members who are affected by any change to PacifiCorp's rates and

programs.

5. AWEC represents the interests of a number of large customers served by

PacifiCorp in Oregon. AWEC also has significant experience participating in proceedings

involving PacifiCorp's rates. AWEC's intervention in this proceeding 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, AWEC has a direct and substantial interest in this

proceeding that will not be adequately represented by any other party, and may be affected by

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any Commission determination made in connection with this proceeding. It is in the public interest to allow AWEC to intervene in this proceeding.

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

Dated this 11th day of December, 2018.

Respectfully submitted,

DAVISON VAN CLEVE, P.C.

/s/ Tyler C. Pepple
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Of Attorneys for the
Alliance of Western Energy Consumers

ATTACHMENT A

MEMBERS OF ALLIANCE OF WESTERN ENERGY CONSUMERS

Air Liquide

Air Products

AkzoNobel

Alcoa

Amcor Rigid Plastics

Axiall, Inc.

Basic American Foods

#Boeing

#Boise Cascade, LLC

BYU Idaho

#Columbia Steel

Darigold

Dyno Nobel, Inc.

Emerald Performance Materials, LLC

Evraz, Inc.

#Freres Lumber Co.

#Georgia-Pacific

Idahoan Foods

Inland Empire Paper Co.

Intel Corp

#International Paper

Johnson Controls, Inc.

J.R. Simplot

Kaiser Aluminum Trentwood Facility

#Kapstone Kraft Paper

Lamb Weston

#Legacy Health

Microsoft Corporation

Nippon Dynawave

#Norpac Foods

North Pacific Paper Company

#Northwest Hardwoods

NW Innovation Works

On Semiconductor

Oregon Health & Sciences University

#Packaging Corporation of America

Pendleton

Ponderay Newsprint

#Precision Castparts

REC Solar Grade Silicon LLC

Schnitzer Steel

Shell Oil Products US

Solvay Chemicals
Supreme Perlite Co.
Swanson Group
Tesoro Refining and Marketing Co.
#Timber Products, Inc.
United States Gypsum Co.
University of Oregon
#Wah Chang
WestRock
#Weyerhaeuser NR Co.

#Denotes PacifiCorp Customers