

Docket UM 1351
Stipulating Parties Exhibit 100
Conway, Norwood, Jenks and Pyron

BEFORE THE
PUBLIC UTILITY COMMISSION OF OREGON

JOINT TESTIMONY OF BRYAN CONWAY, KELLY O. NORWOOD,
BOB JENKS AND PAULA E. PYRON

**In Support of Stipulation for Implementation of Depreciation Rates
Subject to Adjustment**

January 2008

1 **Q. Please state your names and positions.**

2 A. My name is Bryan Conway. I am employed by the Public Utility Commission of Oregon
3 (“PUC”) as the Manager of Economic & Policy Analysis Section and am appearing here
4 on behalf of the Staff of the PUC (“Staff”). I am a graduate of the University of Oregon
5 with a Bachelor of Science Degree in Economics and Oregon State University with a
6 Master of Science Degree in Economics. I joined the PUC in 1998. I have provided
7 testimony and comments on policy and technical issues in a variety of PUC dockets

8 My name is Kelly O. Norwood. I am employed by Avista Corporation (“the
9 Company”) as the Vice-President of State & Federal Regulation. I am a graduate of
10 Eastern Washington University with a Bachelor of Arts Degree in Business
11 Administration, majoring in Accounting. I joined the Company in June of 1981. Over
12 the past 26 years, I have spent approximately 15 years in the Rates Department with
13 involvement in cost of service, rate design, revenue requirements and other aspects of
14 ratemaking. I spent approximately 11 years in the Energy Resources Department (power
15 supply and natural gas supply) in a variety of roles, with involvement in resource
16 planning, system operations, resource analysis, negotiation of power contracts, and risk
17 management. I was appointed Vice-President of State & Federal Regulation in March
18 2002.

19 My name is Bob Jenks. I am the Executive Director of the Citizens’ Utility Board
20 (“CUB”). I am a graduate of Willamette University with a Bachelor of Science Degree in
21 Economics. I have provided testimony and comments in a variety of PUC dockets.
22 Between 1982 and 1991, I worked for the Oregon State Public Interest Research Group,
23 the Massachusetts Public Interest Group and the Fund for Public Interest Research on a

1 variety of public policy issues. As Executive Director, my responsibilities include the
2 review of all filings in Oregon and to represent the customers' concerns that have arisen
3 from this Docket.

4 My name is Paula E. Pyron. I am an experienced energy law attorney serving the
5 last seven years as the Executive Director of the Northwest Industrial Gas Users
6 ("NWIGU"). NWIGU is a non-profit trade association of 33 industrial-sized natural gas
7 end users who have facilities in the states of Oregon, Washington and Idaho. NWIGU
8 provides information to its members on natural gas issues that impact their facilities and
9 represents its members' interests in proceedings before the Federal Energy Regulatory
10 Commission and the Pacific Northwest state utility commissions, including the PUC of
11 Oregon. As Executive Director, my responsibilities include the review of all filings made
12 by LDCs in Oregon as well as the representation of the industrial customers in connection
13 with this Docket.

14 Hereafter, Staff, the Company, CUB and NWIGU will collectively be referred to
15 as the "Parties."

16 **Q. What is the purpose of your joint testimony?**

17 A. The purpose of our joint testimony is to describe and support the Stipulation between
18 Commission Staff, CUB, NWIGU, and the Company ("Signing Parties") in Docket UM
19 1351. The Stipulation is attached herewith as Exhibit 101. On October 12, 2007, the
20 Company filed a petition requesting authority to revise its book depreciation rates. The
21 Company requested authorization to revise its book depreciation rates consistent with

1 the results of a study recently undertaken by the Company.¹ That study shows that the
2 annual depreciation expense on the Company's books should be reduced by
3 approximately \$3.1 million based on the average service life rates of gas plant in service
4 as of December 31, 2006. Accordingly, the Company requested authorization to revise
5 its depreciation rates to reflect this \$3.1 million decrease in book depreciation expense.

6 **Q. Are there any intervening parties in this Docket that did not sign the Stipulation?**

7 A. No, there are not. As such, the Parties to the Stipulation represent all parties in this
8 proceeding.

9 **Q. Could you please describe the events that led to the execution of the Stipulation?**

10 A. Yes. On October 29, 2007, a prehearing conference was held that established the
11 procedural schedule for this docket. The Parties in this Docket recognize the need for
12 sufficient time for Staff and interested Parties to complete their review of the Company's
13 depreciation study. This Stipulation provides for implementation of new depreciation
14 rates effective January 1, 2008, together with agreement to adjust for any differences
15 between the depreciation rates ultimately approved in this Docket, and the depreciation
16 rates implemented January 1, 2008. At present, the schedule in this Docket calls for Staff
17 and intervenors to prefile their testimony on April 10, 2008, with hearings set for May 12,
18 2008. Were this Stipulation to be accepted, the Company would be amenable to a
19 reasonable further extension of this schedule, if need be, to accommodate Staff's and
20 intervenors' further review.

21 **Q. Could you please describe the terms of the Stipulation?**

¹ Avista hired Gannett Fleming, Inc. to undertake a depreciation study of its depreciable electric, gas and common plant in service as of December 31, 2004. The objective of this assignment was to recommend depreciation rates to be utilized by Avista for accounting and ratemaking purposes.

1 A. Yes. Avista will implement a \$3.1 million decrease in annual book depreciation expense
2 during the January 2008 month-end close of its financial records (in early February), to
3 become effective January 1, 2008. Once the Parties complete their review of the
4 depreciation study and new depreciation rates are established (Final Approved
5 Depreciation Rates), if those rates differ from the previously implemented rates (January
6 1, 2008 Depreciation Rates), Avista agrees to:

7 (a.) Revise book depreciation rates to reflect the Final Approved Depreciation Rates,
8 effective on a prospective basis beginning with the calendar month following the
9 date of approval by the Commission.

10 (b.) The Company agrees to a one-way adjustment to hold customers harmless in the
11 event that the Final Approved Depreciation Rates are different than the January 1,
12 2008 Depreciation Rates. If Final Approved Depreciation Rates result in a greater
13 reduction to depreciation expense than \$3.1 million, the Company will refund,
14 through its annual Purchased Gas Adjustment (PGA), the accumulated difference
15 in depreciation expense from the time new retail rates go into effect in Docket No.
16 UG-181 until the Final Approved Depreciation Rates are reflected in base retail
17 rates. Conversely, if the Final Approved Depreciation Rates result in a smaller
18 reduction to depreciation expense than \$3.1 million, the Company will absorb the
19 difference in depreciation expense until the Final Approved Depreciation Rates
20 are reflected in base retail rates.

21 (c.) The Company agrees to make a filing to include the Final Approved Depreciation
22 Rates in base retail rates, with the resulting retail rate adjustment to become
23 effective coincident with the timing of Avista's next PGA rate adjustment. The

1 Company would make such a filing if the Final Approved Depreciation Rates are
2 not included in base retail rates at an earlier date.

3 (d.) Any accumulated differences to be refunded to customers will be recorded in
4 FERC Account 254 – Other Regulatory Liabilities. As mentioned above, this
5 amount will be credited to customers through the Company’s annual PGA filing.

6 **Q. Did the Company implement new book depreciation rates in other jurisdictions?**

7 A. Yes. Avista is a utility that also provides service to electric and natural gas customers in
8 eastern Washington and northern Idaho, in addition to its natural gas customers in
9 Oregon. On December 19, 2007, in Docket No. UG-070805, the Washington Utilities
10 and Transportation Commission approved the Company’s proposed depreciation rates on
11 its natural gas and common plant with a January 1, 2008 effective date. After review, the
12 parties to the Washington Docket recommended no adjustments be made to the
13 Company’s proposed natural gas depreciation rates in the State of Washington. On
14 November 15, 2007, the Idaho Public Utilities Commission Staff issued its Decision
15 Memorandum in Avista Case No. AVU-G-07-03, which included the recommendation
16 that new depreciation rates be effective January 1, 2008, to coordinate with Washington’s
17 effective date.

18 **Q. Why is it beneficial for the Stipulation to provide for the implementation of new
19 depreciation rates effective January 1, 2008?**

20 A. This Stipulation will provide the opportunity to coordinate the implementation date of
21 new depreciation rates in all three jurisdictions in which Avista serves: Oregon,
22 Washington and Idaho. Avista will adjust depreciation rates for Washington and Idaho
23 property effective January 1, 2008. Avista has common plant that is allocated to all three

1 jurisdictions. Allowing Oregon depreciation rate changes to be effective at the same time
2 as the other two jurisdictions will synchronize the three states' depreciation rates.
3 Implementing depreciation rates in all three states on January 1, 2008 will simplify future
4 accounting and audits of depreciation expense, since the same rates and methodology will
5 be in effect for the entire year.

6 **Q. How are customers impacted by the Stipulation?**

7 A. Retail rates paid by customers will not change on January 1, 2008 as a result of this
8 Stipulation. In addition, customers will be protected if the new depreciation rates
9 ultimately approved in this Docket are different than the depreciation rates to be
10 implemented January 1, 2008 with the one-way adjustment described above.

11 **Q. Are the Stipulating Parties requesting that the Commission act on this stipulation
12 prior to the end of January 2008?**

13 A. Yes. In order for the Company to implement the revised depreciation rates during the
14 January 2008 month-end close of its financial records, the Parties respectfully request the
15 Commission to enter its order approving the Stipulation before the end of January 2008.

16 **Q. Does that complete your joint testimony in this proceeding?**

17 A. Yes, it does.

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1351

In the Matter of)	
)	
AVISTA CORPORATION, dba)	STIPULATION FOR
AVISTA UTILITIES,)	IMPLEMENTATION OF
)	DEPRECIATION RATES
Petition Requesting)	SUBJECT TO ADJUSTMENT
Authority to Revise Its)	
<u>Book Depreciation Rates</u>)	

This Stipulation is entered into for the purpose of implementing Avista Corporation's (Avista) book depreciation rates effective January 1, 2008, subject to later adjustment, if necessary, based on the outcome of Docket UM 1351. Retail rates paid by customers will not change on January 1, 2008 as a result of this Stipulation.

PARTIES

The Parties to this Stipulation are Avista, the Staff of the Public Utility Commission of Oregon (Staff), the Citizens' Utility Board (CUB), and the Northwest Industrial Gas Users (NWIGU) (collectively, "Parties").

BACKGROUND

1. On October 12, 2007, Avista filed a petition requesting authority to revise its book depreciation rates. The Company requested authorization to revise its book depreciation rates consistent with the results of a study recently undertaken by the Company.¹ That study

¹ Avista hired Gannett Fleming, Inc. to undertake a depreciation study of its depreciable electric, gas and common plant in service as of December 31, 2004. The objective of this assignment was to recommend depreciation rates to be utilized by Avista for accounting and ratemaking purposes.

shows that the annual depreciation expense on the Company's books should be reduced by approximately \$3.1 million based on the average service life rates of gas plant in service as of December 31, 2006. Accordingly, the Company requested authorization to revise its depreciation rates to reflect this \$3.1 million decrease in book depreciation expense. On October 29, 2007, a prehearing conference was held that established the procedural schedule for this Docket.

2. Avista is a utility that also provides service to electric and natural gas customers in eastern Washington and northern Idaho, in addition to its natural gas customers in Oregon. On December 19, 2007, in Docket No. UG-070805, the Washington Utilities and Transportation Commission approved the Company's proposed depreciation rates on its natural gas and common plant with a January 1, 2008 effective date. After review, the parties to the Washington Docket recommended no adjustments be made to the Company's proposed natural gas depreciation rates in the State of Washington. On November 15, 2007, the Idaho Public Utilities Commission Staff issued its Decision Memorandum in Avista Case No. AVU-G-07-03, which included the recommendation that new depreciation rates be effective January 1, 2008, to coordinate with Washington's effective date.

3. The Parties in this Docket recognize the need for sufficient time for Staff and interested Parties to complete their review of the Company's depreciation study. This Stipulation provides for implementation of new depreciation rates effective January 1, 2008, together with agreement to adjust for any differences between the depreciation rates ultimately approved in this Docket, and the depreciation rates implemented January 1, 2008. At present, the schedule in this Docket calls for Staff and intervenors to prefile their testimony on April 10, 2008, with hearings set for May 12, 2008. Indeed, were the Commission to accept this

Stipulation, the Company would be amenable to a reasonable further extension of this schedule, if need be, to accommodate Staff's and intervenors' further review.

4. This Stipulation will provide the opportunity to coordinate the implementation date of new depreciation rates in all three jurisdictions in which Avista serves: Oregon, Washington and Idaho. Avista will adjust depreciation rates for Washington and Idaho property effective January 1, 2008. Avista has common plant that is allocated to all three jurisdictions. Allowing Oregon depreciation rate changes to be effective at the same time as the other two jurisdictions will synchronize the three states' depreciation rates. Implementing depreciation rates in all three states on January 1, 2008 will simplify future accounting and audits of depreciation expense, since the same rates and methodology will be in effect for the entire year.

5. Under this Stipulation, customers will be protected if the new depreciation rates ultimately approved in this Docket are different than the depreciation rates to be implemented January 1, 2008.

AGREEMENT

6. Avista will implement a \$3.1 million decrease in annual book depreciation expense during the January 2008 month-end close of its financial records (in early February), to become effective January 1, 2008. Once the Parties complete their review of the depreciation study and new depreciation rates are established (Final Approved Depreciation Rates), if those rates differ from the previously implemented rates (January 1, 2008 Depreciation Rates), Avista agrees to:

- (a.) Revise book depreciation rates to reflect the Final Approved Depreciation Rates, effective on a prospective basis beginning with the calendar month following the date of approval by the Commission.

(b.) The Company agrees to a one-way adjustment to hold customers harmless in the event that the Final Approved Depreciation Rates are different than the January 1, 2008 Depreciation Rates. If Final Approved Depreciation Rates result in a greater reduction to depreciation expense than \$3.1 million, the Company will refund, through its annual Purchased Gas Adjustment (PGA), the accumulated difference in depreciation expense from the time new retail rates go into effect in Docket No. UG-181 until the Final Approved Depreciation Rates are reflected in base retail rates. Conversely, if the Final Approved Depreciation Rates result in a smaller reduction to depreciation expense than \$3.1 million, the Company will absorb the difference in depreciation expense until the Final Approved Depreciation Rates are reflected in base retail rates.

(c.) The Company agrees to make a filing to include the Final Approved Depreciation Rates in base retail rates, with the resulting retail rate adjustment to become effective coincident with the timing of Avista's next PGA rate adjustment. The Company would make such a filing if the Final Approved Depreciation Rates are not included in base retail rates at an earlier date.

(d.) Any accumulated differences to be refunded to customers will be recorded in FERC Account 254 – Other Regulatory Liabilities. As mentioned above, this amount will be credited to customers through the Company's annual PGA filing.

7. The Parties agree that this Stipulation is in the public interest and results in an overall fair, just and reasonable outcome.

8. The Parties agree this Stipulation represents a compromise in the positions of the Parties. As such, conduct, statements, and documents disclosed in the negotiation of this

Stipulation shall not be admissible as evidence in this or any other proceeding. Further, this Stipulation sets forth the entire agreement between the Parties and supersedes any and all prior communications, understandings, or agreements, oral or written, between the Parties pertaining to the subject matter of this Stipulation.

9. This Stipulation will be offered into the record in this proceeding as evidence pursuant to OAR 860-014-0085. The Parties agree to support this Stipulation throughout this proceeding and any appeal. The Parties further agree to provide witnesses to sponsor this Stipulation at the hearing, or, in a party's discretion, to provide a representative at the hearing authorized to respond to the Commission's questions on the party's position as may be appropriate.

10. If this Stipulation is challenged by any other party to this proceeding, the Parties to this Stipulation reserve the right to cross-examine witnesses and put on such case as they deem appropriate to respond fully to the issues presented, including the right to raise issues that are incorporated in the settlement embodied in this Stipulation. Notwithstanding this reservation of rights, the Parties agree that they will continue to support the Commission's adoption of the terms of this Stipulation.

11. Should the Commission fail to adopt the Stipulation, or should the Commission materially modify the Stipulation, any Party hereto shall have the right to withdraw from the Stipulation and proceed with a resolution of all issues in this proceeding.

12. By entering into this Stipulation, no Party shall be deemed to have approved, admitted, or consented to the facts, principles, methods, or theories employed by any other Party in arriving at the terms of this Stipulation. No Party shall be deemed to have agreed that any provision of this Stipulation is appropriate for resolving the issues in any other proceeding.

13. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document. The Parties further agree that any facsimile copy of a Party's signature is valid and binding to the same extent as an original signature.

14. This Stipulation may not be modified or amended except by written agreement among all Parties who have executed it.

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this _____ day of January 2008

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

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DATED this 14th day of January 2008

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: 
Date: Jan. 14, 2008

By: _____
Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: SLY SC

Date: _____

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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

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By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: Paula E. Pyron
Date: January 14, 2008

By: _____
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NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: B. L. Quinn

Date: _____

Date: 1-14-08

Docket UM 1351
Stipulating Parties Exhibit 100
Conway, Norwood, Jenks and Pyron

BEFORE THE
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JOINT TESTIMONY OF BRYAN CONWAY, KELLY O. NORWOOD,
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**In Support of Stipulation for Implementation of Depreciation Rates
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15 Commission to enter its order approving the Stipulation before the end of January 2008.

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UM 1351

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- (a.) Revise book depreciation rates to reflect the Final Approved Depreciation Rates, effective on a prospective basis beginning with the calendar month following the date of approval by the Commission.

(b.) The Company agrees to a one-way adjustment to hold customers harmless in the event that the Final Approved Depreciation Rates are different than the January 1, 2008 Depreciation Rates. If Final Approved Depreciation Rates result in a greater reduction to depreciation expense than \$3.1 million, the Company will refund, through its annual Purchased Gas Adjustment (PGA), the accumulated difference in depreciation expense from the time new retail rates go into effect in Docket No. UG-181 until the Final Approved Depreciation Rates are reflected in base retail rates. Conversely, if the Final Approved Depreciation Rates result in a smaller reduction to depreciation expense than \$3.1 million, the Company will absorb the difference in depreciation expense until the Final Approved Depreciation Rates are reflected in base retail rates.

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13. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document. The Parties further agree that any facsimile copy of a Party's signature is valid and binding to the same extent as an original signature.

14. This Stipulation may not be modified or amended except by written agreement among all Parties who have executed it.

This Stipulation is entered into by each Party on the date entered below such Party's signature.

DATED this ____ day of January 2008

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____


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DATED this 14th day of January 2008

AVISTA CORPORATION

By: 
Date: Jan. 14, 2008

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____
Date: _____

NORTHWEST INDUSTRIAL GAS USERS

By: _____
Date: _____

CITIZENS' UTILITY BOARD

By: _____
Date: _____

Stipulation for Implementation of Depreciation Rates Subject to Adjustment

13. This Stipulation may be executed in counterparts and each signed counterpart shall constitute an original document. The Parties further agree that any facsimile copy of a Party's signature is valid and binding to the same extent as an original signature.

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DATED this 14th day of January 2008

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY COMMISSION OF OREGON

By: _____

By: [Signature]

Date: _____

Date: Jan 14, 2008

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____

Docket UM 1351
Exhibit 101
Stipulation for Implementation of
Depreciation Rates Subject to Adjustment

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AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: Paula E. Pyron
Date: January 14, 2008

By: _____

Date: _____

Docket UM 1351
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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: Bl John

Date: _____

Date: 1-14-08

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1351

In the Matter of)	
)	
AVISTA CORPORATION, dba)	STIPULATION FOR
AVISTA UTILITIES,)	IMPLEMENTATION OF
)	DEPRECIATION RATES
Petition Requesting)	SUBJECT TO ADJUSTMENT
Authority to Revise Its)	
<u>Book Depreciation Rates</u>)	

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1. On October 12, 2007, Avista filed a petition requesting authority to revise its book depreciation rates. The Company requested authorization to revise its book depreciation rates consistent with the results of a study recently undertaken by the Company.¹ That study

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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UM 1351

In the Matter of)	
)	
AVISTA CORPORATION, dba)	STIPULATION FOR
AVISTA UTILITIES,)	IMPLEMENTATION OF
)	DEPRECIATION RATES
Petition Requesting)	SUBJECT TO ADJUSTMENT
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DATED this ____ day of January 2008

AVISTA CORPORATION

STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

By: _____

By: _____

Date: _____

Date: _____

NORTHWEST INDUSTRIAL GAS USERS

CITIZENS' UTILITY BOARD

By: _____

By: _____

Date: _____

Date: _____

Avista Corp.
1411 East Mission PO Box 3727
Spokane, Washington 99220-3727
Telephone 509-489-0500
Toll Free 800-727-9170



January 14, 2008

Oregon Public Utility Commission
Ms. Vikie Bailey-Goggins
Administrator, Regulatory Operations
550 Capitol St. NE, Suite 215
Salem, OR 97301-2551

RE: UM 1351 (Stipulation for Implementation of Depreciation Rates Subject to Adjustment)

Enclosed for filing with the Commission are the original and five copies of the Stipulation between Commission Staff, Citizens' Utility Board ("CUB"), Northwest Industrial Gas Users ("NWIGU") and the Company ("Signing Parties") in Docket UM 1351, together with supporting Joint Testimony.

In order for the Company to implement the revised depreciation rates during the January 2008 month-end close of its financial records, the Parties respectfully request the Commission to enter its order approving the Stipulation before the end of January 2008.

An electronic copy of the Stipulation and Joint Testimony has also been filed pursuant to OAR 860-011-0012.

Please direct any questions regarding this filing to Liz Andrews at (509) 495-8601.

Sincerely,

A handwritten signature in cursive script that reads "Kelly O. Norwood".

Kelly O. Norwood
Vice President, State and Federal Regulation

Enclosure

c: See attached service list

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that I have this day served Avista Corporation's Stipulation, for Implementation of Depreciation Rates Subject to Adjustment, and Joint Testimony in Docket UM-1351, upon the parties listed below by mailing a copy thereof, postage prepaid and/or by electronic mail.

Judy Johnson
Public Utility Commission
PO Box 2148
Salem, OR 97308-2148
Judy.johnson@state.or.us

Ming Peng
Public Utility Commission
PO Box 2148
Salem, OR 97308
ming.peng@state.or.us

Stephanie S. Andrus
Assistant Attorney General
1162 Court St. NE
Salem, OR 97301-4096
Stephanie.andrus@state.or.us

W Paula Pyron
Northwest Industrial Gas Users
4113 Wolf Berry Ct.
Lake Oswego, OR 97035-1827
ppyron@nwigu.org

W Edward A. Finklea
Chad M. Stokes
Cable Huston Benedictet Haagensen
& Lloyd LLP
1001 SW Fifth Ave., Suite 2000
Portland, OR 97204-1136
efinklea@chbh.com
cstokes@chbh.com

W Citizens' Utilities Board
610 SW Broadway, Suite 308
Portland, OR 97205-3404
Jason@OregonCUB.org
Bob@OregonCUB.org
Lowrey@OregonCUB.org

Dated at Spokane, Washington this 14th day of January, 2008.



Patty Olshess
Rates Coordinator