

ISSUED: January 12, 2007

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

UM 1238/UM 1240/UM 1266/UM 1271

In the Matters of: )  
 )  
 PORTLAND GENERAL ELECTRIC COMPANY )  
 )  
 Deferred Accounting Authorization for Expenses )  
 Associated with Utility Tax Liability (UM 1238) )  
 )  
 and )  
 )  
 PACIFICORP, dba PACIFIC POWER & LIGHT )  
 COMPANY )  
 )  
 Deferred Accounting Authorization for Expenses )  
 Associated with Utility Tax Liability (UM 1240) )  
 )  
 and )  
 )  
 AVISTA CORP., dba AVISTA UTILITIES )  
 )  
 Deferred Accounting Authorization for Expenses )  
 Associated with Utility Tax Liability (UM 1266) )  
 )  
 and )  
 )  
 PORTLAND GENERAL ELECTRIC COMPANY )  
 )  
 Deferred Accounting Authorization for certain )  
 Expenses/Revenue Refunds Associated with SB )  
 408 and the Sale of Certain Non-utility Assets )  
 (UM 1271). )

RULING

DISPOSITION: PETITIONS GRANTED

On December 19, 2006, petitions to intervene were filed on behalf of the Utility Reform Project, Ken Lewis, and Nancy Newell. Petitioners state that they are

either customers or represent customers of the utilities involved in these dockets, and that they intend to pursue the issue of income taxes that utilities have charged to ratepayers but have not paid. Petitioners also state that they seek no alteration to the existing schedule. No opposition was filed to the petitions.

It should be noted that the dockets at issue are deferred accounting applications for tax collections under SB 408, and do not deal with collections prior to January 1, 2006. UM 1238, UM 1240, and UM 1266 have been held in abeyance until the tax filings are submitted and resolved under Commission rules. UM 1271 is currently an active docket.

I find that the petitioners have sufficient interest in the proceeding, and their participation shall not unreasonably broaden the issues, burden the record, or unreasonably delay the proceeding. See OAR 860-012-0001. The petitions are granted.

Dated at Salem, Oregon, this 12th day of January, 2007.

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Christina M. Hayes  
Administrative Law Judge