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September 30, 2016

## *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 PORTLAND GENERAL ELECTRIC CO.  
Application for Approval of Sale of Harborton Restoration Property (**UP 344**);  
Application to Defer Revenues and Costs Related to the Environmental  
Remediation Costs Recovery Adjustment, Schedule 149 (**UM 1789**); and  
Schedule 149, Environmental Remediation Costs Recovery Adjustment (**UE 311**)  
(*consolidated*)

Dear Filing Center:

Enclosed for filing in the above-referenced dockets, please find the Reply  
Testimony and Exhibit of Bradley G. Mullins on behalf of the Industrial Customers of Northwest  
Utilities.

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

Sincerely,

/s/ Jesse O. Gorsuch  
Jesse O. Gorsuch

Enclosures

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UP 344, UM 1789, and UE 311**

In the Matters of )  
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 )  
PORTLAND GENERAL ELECTRIC )  
COMPANY, )  
 )  
Application for Approval of Sale of )  
Harborton Restoration Project Property )  
(UP 344); )  
 )  
Application to Defer Revenues and Costs )  
Related to the Environmental )  
Remediation Costs Recovery Adjustment, )  
Schedule 149 (UM 1789); and )  
 )  
Schedule 149, Environmental )  
Remediation Costs Recovery Adjustment )  
(UE 311) )  
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**REPLY TESTIMONY OF BRADLEY G. MULLINS**

**ON BEHALF OF THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES**

**September 30, 2016**

**I. INTRODUCTION**

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**Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

A. My name is Bradley G. Mullins, and my business address is 333 SW Taylor Street, Suite 400, Portland, Oregon 97204.

**Q. PLEASE STATE YOUR OCCUPATION AND IDENTIFY THE PARTY ON WHOSE BEHALF YOU ARE TESTIFYING.**

A. I am an independent consultant representing large energy and utility customers throughout the western United States. I am appearing on behalf of the Industrial Customers of Northwest Utilities (“ICNU”). ICNU is a non-profit trade association whose members are large customers served by electric utilities throughout the Pacific Northwest, including customers of Portland General Electric Company (“PGE” or the “Company”).

**Q. PLEASE SUMMARIZE YOUR EDUCATION AND WORK EXPERIENCE.**

A. A summary of my education and work experience can be found at ICNU/101.

**Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

A. Pursuant to the August 10, 2016 Prehearing Conference Memorandum issued in these consolidated matters by Administrative Law Judge Ruth Harper,<sup>1/</sup> my testimony responds to the Company’s proposal to establish Schedule 149, the Environmental Remediation Costs Recovery Adjustment. The Company has proposed to establish Schedule 149 as an automatic adjustment clause mechanism pursuant to ORS 757.210(1)(b).<sup>2/</sup> The automatic adjustment clause mechanism would function as a balancing account, amortizing deferred costs and deferred revenues associated with the Portland Harbor Superfund site (“Portland Harbor”) in

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<sup>1/</sup> As amended by the August 30, 2016 Ruling.  
<sup>2/</sup> UE 311, PGE/100, Behbehani-Brown-Stevens/3:2-6.

1 the manner described in the Company’s deferral application in Docket No. UM 1789.<sup>3/</sup> An  
2 additional component of the Company’s filing is for the Oregon Public Utility Commission  
3 (“OPUC” or the “Commission”) to approve a regulatory asset for the expected costs associated  
4 with the Company’s Natural Resource Damages (“NRD”) and environmental remediation costs  
5 for Portland Harbor.<sup>4/</sup> This regulatory asset would serve to offset the financial impact of a  
6 contingent liability that the Company must book under Generally Accepted Accounting  
7 Principles (“GAAP”).<sup>5/</sup> Under GAAP, the contingent liability would reflect an estimate of the  
8 expected costs, but not the expected revenues, related to Portland Harbor.<sup>6/</sup> The Company has  
9 also requested approval for the sale of the Harborton Restoration Project Property, which will  
10 allow it to generate revenue from the creation and sale of “Discount Service Acre Year”  
11 (“DSAY”) credits generated through the Company’s proposal to develop the Harborton  
12 Property into a natural resource area.<sup>7/</sup> My testimony evaluates the request of the Company for  
13 deferral of the costs and revenues associated with the Portland Harbor Superfund site, the  
14 mechanism for amortizing those deferred costs and revenues into rates, and the accounting  
15 petition to address the financial impact of the contingent environmental liability.

16 **Q. PLEASE SUMMARIZE YOUR POSITION ON THE COMPANY’S PROPOSAL.**

17 A. Given representations the Company has made surrounding its obligations and revenues  
18 expected with respect to Portland Harbor, ICNU does not oppose the establishment of a  
19 ratemaking mechanism to account for the costs and revenues associated with Portland Harbor.

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<sup>3/</sup> See UM 1789, PGE Application for Deferral of Revenues and Costs Related to the Environmental Remediation Costs Recovery Adjustment, Schedule 149.

<sup>4/</sup> Id. at 3-4.

<sup>5/</sup> Id.

<sup>6/</sup> Id.

<sup>7/</sup> UP 344, Application for Approval of Sale of Harborton Restoration Project Property at 1.

1 Notwithstanding, ICNU does have a number of questions and concerns about the proposed  
2 accounting mechanism. First, given the fact that the Portland Harbor Natural Resource Trustee  
3 Council (“Trustee Council”) has postponed issuing an assessment for NRD until 2017, the  
4 potential implications of the Company’s proposal are largely unknown at this time. Absent an  
5 understanding of the magnitude of the NRD assessment, ICNU has found it difficult to  
6 ascertain the reasonableness of the Company’s proposal. Second, my understanding of the  
7 Direct Testimony of the Company is that the initial contingent environmental liability  
8 recognized for GAAP purposes will not be amortized to rates through the proposed balancing  
9 account. The Direct Testimony of the Company is not clear on this issue, and therefore, I  
10 request that the Company clarify in Rebuttal Testimony whether contingent environmental  
11 liabilities would be amortized to rates through its proposed balancing account. Third, I am  
12 concerned that the Company has not applied the earnings test in an appropriate manner.  
13 Finally, I am also concerned that the deferred tax implications of the Company’s proposal are  
14 not defined in its application, although in workshops the Company has stated that it intends to  
15 reflect deferred tax impacts in the balancing account. I will briefly discuss each of these issues  
16 through the remainder of my testimony.

## 17 II. NATURAL RESOURCE DAMAGES ASSESSMENT

18 **Q. WHEN WAS THE TRUSTEE COUNCIL ORIGINALLY EXPECTED TO ISSUE AN**  
19 **ASSESSMENT FOR NRD?**

20 A. The assessment of NRD from the Trustee Council is a considerable source of uncertainty with  
21 respect to Portland Harbor. The Trustee Council was originally expected to issue an  
22 assessment for NRD in August or September of 2016.<sup>8/</sup> Accordingly, parties expected to have

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<sup>8/</sup> UE 311, PGE/100, Behbehani-Brown-Stevens/6:22-23.

1 an understanding of the amount of the assessment at the time of filing Reply Testimony. Such  
2 an understanding would provide a clearer picture of the ultimate costs and revenues that will be  
3 tracked through the Company's proposed balancing account, and thus, is important in order to  
4 undertake an informed evaluation of the reasonableness of the proposal of the Company.

5 **Q. HAS THE TRUSTEE COUNCIL DELAYED ISSUING AN ASSESSMENT FOR NRD?**

6 A. Yes. The Trustee Council has delayed issuing an assessment for NRD until early 2017.<sup>2/</sup>

7 Given the fact that the NRD assessment will not be known until several months following the  
8 expected order date in this proceeding, it is difficult to say whether certain aspects of the  
9 Company's proposal are reasonable. For example, one may view the amortization period  
10 selected by the Company to be less reasonable, depending on the outcome of the assessment of  
11 the Trustee Council.

12 **Q. DOES THE DELAY REDUCE THE URGENCY OF THIS MATTER?**

13 A. The fact that the Trustee Council will not make an assessment for NRD until 2017 may reduce  
14 the urgency surrounding the need for an accounting order in these matters. If the assessment of  
15 NRD is not made until 2017, the Company may be capable of delaying recognition of a  
16 contingent environmental liability (or at least a portion of the contingent liability) related to  
17 Portland Harbor for GAAP financial reporting purposes. The procedural schedule in these  
18 matters was expedited based in part on the financial impacts of this potential contingent  
19 environmental liability. If the contingent liability is no longer a pressing issue, then that may  
20 be a reason for the Commission to keep the record open in this proceeding for an extended  
21 period to allow for further review once the Trustee Council makes its assessment for NRD.

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<sup>2/</sup> The Company's Response to OPUC Staff Data Request 009.

1 Extending this proceeding would align with the Commission’s decision in Order No. 15-049 in  
2 Northwest Natural Gas Company (“NW Natural”) Docket No. UM 1635 (cons.) where the  
3 Commission stated, “[w]e will revisit our decisions regarding the deferral and amortization of  
4 future remediation expenses ... when NW Natural obtains greater certainty regarding future  
5 remediation costs ....”<sup>10/</sup>

### 6 III. REGULATORY ACCOUNTING

#### 7 Q. WHAT IS YOUR CONCERN WITH THE COMPANY’S PROPOSED REGULATORY 8 ACCOUNTING?

9 A. The Company has requested the Commission authorize a series of regulatory accounts to  
10 reflect the contingent liability that it must recognize under GAAP for costs, but not the  
11 revenues, associated with Portland Harbor.<sup>11/</sup> GAAP requires the Company to recognize a  
12 contingent liability once it is probable that it will incur environmental liability and when the  
13 amount of the environmental liability is measurable.<sup>12/</sup> As the Company notes, absent  
14 regulatory accounting treatment for this contingent liability, it will be required to record a  
15 contingent loss on its financial statements with respect to the environmental liability once its  
16 environmental obligations meet the criteria for recognition.<sup>13/</sup> If the Commission approves the  
17 accrual of the contingent loss to regulatory asset accounts, however, the Company avoids the  
18 need to book a contingent loss on its income statements.<sup>14/</sup> If regulation provides assurance

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<sup>10/</sup> In re NW Natural Mechanism for Recovery of Environmental Remediation Costs, Docket No. 1635 (Cons.), Order No. 15-049 at 2 (Feb. 20, 2015).

<sup>11/</sup> UE 311, PGE/100, Behbehani-Brown-Stevens/18:12-19:17.

<sup>12/</sup> See Statement of Financial Accounting Standards (“FAS”) No. 5.

<sup>13/</sup> UE 311, PGE/100, Behbehani-Brown-Stevens/19:8-17.

<sup>14/</sup> See FAS 71.

1 that an incurred contingent loss will be recovered in the future, GAAP requires companies to  
2 capitalize the contingent loss, rather than recognizing the loss on its income statement.<sup>15/</sup>

3 **Q. DO YOU OPPOSE THE CREATION OF A REGULATORY ASSET?**

4 A. Not necessarily. I am, however, concerned with how the contingent liability will be reflected  
5 in the proposed balancing account. The Direct Testimony of the Company, for example,  
6 makes a statement with respect to the regulatory asset accounts that “[it] requests that these  
7 costs be reflected in the PHERA regulatory asset balancing account.”<sup>16/</sup> That statement,  
8 however, does not correspond with my understanding of what the Company is proposing in the  
9 balancing account diagram presented in PGE/107 and in other illustrative examples provided  
10 by the Company in workshops leading up to this filing. Rather, it is my understanding that the  
11 contingent liability that the Company must book for GAAP purposes would not be reflected in  
12 the balancing account and would not be amortized to rates. My understanding is that the  
13 various costs eligible for deferral would only be reflected in the balancing account, subject to  
14 later recovery in rates, when those costs are realized—that is, on a cash basis. In PGE/107, for  
15 example, one can note that various diagram elements state “Cost Type (Cash/Accrual):  
16 Cash.”<sup>17/</sup> Thus, it does not appear that the Company is proposing to begin amortizing amounts  
17 to rates today based on a provision or estimate of the expenditures and revenues expected in  
18 the future with respect to Portland Harbor, although the Direct Testimony of the Company is  
19 not necessarily clear on that point.

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<sup>15/</sup>

Id.

<sup>16/</sup>

UE 311, PGE/100, Behbehani-Brown-Stevens/19:1-2.

<sup>17/</sup>

See, e.g., UE 311, PGE/107 Behbehani-Brown-Stevens/1 (diagram element titled “Actual Remediation Expenditures”).

1 **Q. WOULD IT BE APPROPRIATE FOR THE COMPANY TO AMORTIZE**  
2 **CONTINGENT LOSSES THROUGH ITS PROPOSED BALANCING ACCOUNT?**

3 A. No. Under the GAAP accounting rules, an entity may be required to recognize a contingent  
4 loss but cannot recognize a contingent gain. The reason for the asymmetrical treatment of  
5 contingent losses and contingent gains in GAAP can be traced back to the financial accounting  
6 principle of conservatism, where the financial accounting rules err on the side of understating  
7 earnings, rather than overstating earnings. The accounting mechanism underlying Portland  
8 Harbor would contain contingent loss elements and contingent gain elements. The contingent  
9 losses include the environmental costs, the natural resource damages and the administrative  
10 and legal costs, as described in the Company's filing. The contingent gains include the DSAY  
11 revenues and insurance proceeds. The initial contingent liability that the Company must  
12 recognize for GAAP purposes would exclude the contingent gain elements, and therefore,  
13 would reflect all of the costs, but none of the revenues, associated with Portland Harbor.

14 Unlike GAAP financial accounting, regulatory accounting is more concerned with  
15 matching ratepayer costs and benefits and less concerned with the principles of conservatism.  
16 The principles of conservatism have been established to avoid overstating of earnings for  
17 financial reporting purposes, an issue that is typically not present in the context of regulatory  
18 accounting. Thus, to the extent that any provisional amounts are to be reflected in the  
19 balancing account it would be unfair to ratepayers to include all of the costs yet exclude all of  
20 the gains. Rather, if any provisional amounts are to be established in the balancing account, it  
21 would be more consistent with the nature of regulatory accounting to reflect both contingent  
22 losses and contingent gains.

1 **IV. EARNINGS TEST**

2 **Q. WHAT IS YOUR GENERAL UNDERSTANDING OF THE EARNINGS TEST**  
3 **APPLICABLE TO DEFERRED ACCOUNTING REQUESTS?**

4 A. Under ORS 757.259, the Commission generally must review the earnings of a utility prior to  
5 amortizing deferred amounts. In performing this earnings test with respect to deferred  
6 amounts, the Commission utilizes broad discretion, relying on “a flexible, fact-specific  
7 approach that acknowledges the wide range of circumstances underlying a deferral and the  
8 decisions made to authorize this extraordinary rate treatment.”<sup>18/</sup> Typically, the earnings test  
9 functions in a manner such that the utility is not allowed to amortize deferred costs when its  
10 earnings were reasonable in the deferral period.<sup>19/</sup> In Order No. 15-049, the Commission  
11 outlined the reasoning behind this application of the earnings test, including ratemaking  
12 concerns associated with single-issue ratemaking.<sup>20/</sup> In addition, the earnings test is also  
13 commonly implemented in an asymmetrical manner. The Commission Staff has commonly  
14 noted in deferral dockets that when a “deferral is a credit [to customers], an earnings review is  
15 not required.”<sup>21/</sup>

16 **Q. IS IT CLEAR HOW THE COMPANY PROPOSES TO APPLY THE EARNINGS**  
17 **TEST?**

18 A. No. I have identified two potential concerns with how the Company has applied the earnings  
19 test. First, the Company appears to apply the earnings test only to the excess of current year  
20 deferrals over current year amortizations. Second, the Company requests an annual exemption

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<sup>18/</sup> UM 1635 (Cons.), Order No. 15-049 at 12.

<sup>19/</sup> Id. at 12-13 (establishing a threshold at the Company’s “allowed ROE”).

<sup>20/</sup> Id.

<sup>21/</sup> See In re PacifiCorp, dba Pacific Power Application for Deferred Accounting Related to a Reduction in Depreciation Expense, Docket No. UM 1682, Order No. 14-039, App. A at 3 (Feb. 4, 2014).

1 from the earnings test in the amount of \$6.5 million, plus capital costs to develop the  
2 Harborton Restoration Project.

3 **Q. WHY IS IT PROBLEMATIC THAT THE COMPANY PROPOSAL APPLIES THE**  
4 **EARNINGS TEST ONLY TO THE EXCESS OF CURRENT YEAR DEFERRALS**  
5 **OVER CURRENT YEAR AMORTIZATIONS?**

6 A. The Company makes a statement in testimony that “[it] would first offset [environmental  
7 remediation] costs by the amount collected in retail rates”<sup>22/</sup> prior to applying the earnings test.  
8 That is, the earnings test would not apply to the amount ultimately deferred in a given deferral  
9 period. Rather, it would apply to amounts deferred net of any amounts amortized pursuant to  
10 prior period deferrals. This can be noted in the diagram presented in Exhibit No. PGE/107,  
11 where the earnings test is applied only after reducing the current year expenditures by current  
12 year “Schedule 149 Tariff Revenue.”

13 The amounts the Company collects in retail rates under Schedule 149 relate to the  
14 amortization of costs deferred in prior periods. Allowing the Company to apply the earnings  
15 test in the way proposed, however, would exempt a major portion of deferred amounts from the  
16 effects of the earnings test. For example, to the extent that the amount deferred by the  
17 Company in a given period is less than the amount amortized in that period, the Company  
18 would, under its proposal, be allowed to amortize the entire deferred amount irrespective of  
19 whether its earnings exceeded its approved levels.

20 **Q. WHAT DEFERRED AMOUNTS DOES THE COMPANY PROPOSE TO EXEMPT**  
21 **FROM THE EARNINGS TEST?**

22 A. In Direct Testimony, the Company states that, pursuant to its proposal, “the first \$6.5 million in  
23 annual costs plus capital costs to develop the Harborton Restoration Project are not subject to

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<sup>22/</sup> UE 311, PGE/100, Behbehani-Brown-Stevens/16:4-5.

1 the earnings review.”<sup>23/</sup> The Company, however, provides no narrative to describe why it is  
2 appropriate to exempt such amounts from the application of the earnings test.

3 **Q. IS THE COMPANY’S EXEMPTION PROPOSAL CONSISTENT WITH THE**  
4 **COMMISSION DECISION IN DOCKET NO. UM 1635 (CONSOLIDATED)?**

5 A. It does not appear to be. It is possible that the Company, in making this proposal, has relied on  
6 the decision in Order No. 15-049 in NW Natural Docket No. UM 1635 (Cons.), where the  
7 Commission applied \$5 million in insurance proceeds and \$5 million in rates toward NW  
8 Natural’s future environmental remediation deferrals.<sup>24/</sup> In UM 1635 (Cons.), however, NW  
9 Natural had already collected over \$100 million in insurance proceeds and had already incurred  
10 environmental liabilities. In this proceeding, conversely, the Company has yet to collect any  
11 insurance proceeds and has not been assigned any definitive environmental liability or NRD.  
12 Additionally, the Company does not include the \$6.5 million in base rates, proposing instead  
13 merely to exempt this amount from the earnings test. Thus, the unique facts and circumstances  
14 that led to the Commission’s decision in UM 1635 (Cons.) may not be present in this  
15 proceeding. Accordingly, I recommend that the Company provide additional description of the  
16 basis for its proposal to exempt \$6.5 million from the earnings test in its Rebuttal Testimony.

17 **V. DEFERRED TAXES**

18 **Q. WHAT ARE YOUR CONCERNS WITH DEFERRED TAXES?**

19 A. In general, the Direct Testimony of the Company does not describe how deferred taxes will be  
20 tracked and reflected in the balancing account. While, through participation in workshops, I  
21 understand that the Company intends to reflect costs related to deferred taxes in the deferral

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<sup>23/</sup> Id. at 16:10-12.

<sup>24/</sup> UM 1635 (Cons.), Order No. 15-049 at 11.

1 calculations and in the balancing account, the Company did not describe in its initial filing how  
2 it intends to account for the timing differences between regulatory accounting and tax  
3 accounting in its proposal. Thus, additional information is required in order to have a clear  
4 understanding of how deferred taxes will impact the Company's proposal. The Company  
5 should provide this additional clarification on deferred taxes in its Rebuttal Testimony.

6 **Q. DOES THIS CONCLUDE YOUR REPLY TESTIMONY?**

7 A. Yes.

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**UP 344, UM 1789, and UE 311**

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**QUALIFICATION STATEMENT OF BRADLEY G. MULLINS  
ON BEHALF OF THE INDUSTRIAL CUSTOMERS OF NORTHWEST UTILITIES**

**September 30, 2016**

1 **Q. PLEASE SUMMARIZE YOUR EDUCATION AND WORK EXPERIENCE.**

2 A. I have a Master of Science degree in Accounting from the University of Utah. After obtaining  
3 my Master's degree I worked at Deloitte Tax, LLP in San Jose, California, where I ultimately  
4 specialized in performing research and development tax credit studies. Subsequently, I worked  
5 at PacifiCorp as an analyst involved in regulatory matters surrounding power supply costs. I  
6 began performing independent energy and utility consulting services in September 2013 and  
7 currently provide services to utility customers on matters such as power costs, revenue  
8 requirement, rate spread and rate design. I have sponsored testimony in numerous regulatory  
9 jurisdictions throughout the United States, including before the Bonneville Power  
10 Administration.

11 **Q. PLEASE PROVIDE A LIST OF YOUR REGULATORY APPEARANCES.**

12 A. I have sponsored testimony in the following regulatory proceedings:

- 13 • Ar.PSC, 16-028-U: In re An Investigation of Policies Related to Renewable Distributed  
14 Electric Generation
- 15 • Ar.PSC, 16-027-R: In re Net Metering and the Implementation of Act 827 of 2015
- 16 • Ut.PSC, 16-035-01: In re the Application of Rocky Mountain Power for Approval of the  
17 2016 Energy Balancing Account
- 18 • Wa.UTC, UE-160228, UG-160229: In re Avista Corporation Request for a General Rate  
19 Revision
- 20 • Wy.PSC, 20000-292-EA-16: In re the Application of Rocky Mountain Power to Decrease  
21 Current Rates by \$2.7 Million to Recover Deferred Net Power Costs Pursuant to Tariff  
22 Schedule 95 and to Increase Rates by \$50 Thousand Pursuant to Tariff Schedule 93

- 1 • Or.PUC, UE 307: In re PacifiCorp, dba Pacific Power, 2017 Transition Adjustment  
2 Mechanism
- 3 • Or.PUC, UE 308: In re Portland General Electric Company, 2017 Annual Power Cost Update  
4 Tariff (Schedule 125)
- 5 • Or.PUC, UM 1050: In re PacifiCorp, Request to Initiate an Investigation of Multi-  
6 Jurisdictional Issues and Approve an Inter-Jurisdictional Cost Allocation Protocol
- 7 • Wa.UTC, UE-152253: In re Pacific Power & Light Company, General rate increase for  
8 electric services
- 9 • Wy.PSC, 20000-469-ER-15 In The Matter of the Application of Rocky Mountain Power for  
10 Authority of a General Rate Increase in Its Retail Electric Utility Service Rates in Wyoming  
11 of \$32.4 Million Per Year or 4.5 Percent
- 12 • Wa.UTC, UE-150204: In re Avista Corporation, General Rate Increase for Electric Services
- 13 • Wy.PSC, 20000-472-EA-15: In re the Application of Rocky Mountain Power to Decrease  
14 Rates by \$17.6 Million to Recover Deferred Net Power Costs Pursuant to Tariff Schedule 95  
15 to Decrease Rates by \$4.7 Million Pursuant to Tariff Schedule 93
- 16 • Wa.UTC, UE-143932: Formal complaint of The Walla Walla Country Club against Pacific  
17 Power & Light Company for refusal to provide disconnection under Commission-approved  
18 terms and fees, as mandated under Company tariff rules
- 19 • Or.PUC, UE 296: In re PacifiCorp, dba Pacific Power, 2016 Transition Adjustment  
20 Mechanism
- 21 • Or.PUC, UE 294: In re Portland General Electric Company, Request for a General Rate  
22 Revision

- 1 • Or.PUC, UM 1662: In re Portland General Electric Company and PacifiCorp dba Pacific  
2 Power, Request for Generic Power Cost Adjustment Mechanism Investigation
- 3 • Or.PUC, UM 1712: In re PacifiCorp, dba Pacific Power, Application for Approval of Deer  
4 Creek Mine Transaction
- 5 • Or.PUC, UM 1719: In re Public Utility Commission of Oregon, Investigation to Explore  
6 Issues Related to a Renewable Generator's Contribution to Capacity
- 7 • Or.PUC, UM 1623: In re Portland General Electric Company, Application for Deferral  
8 Accounting of Excess Pension Costs and Carrying Costs on Cash Contributions
- 9 • Bonneville Power Administration, BP-16: 2016 Joint Power and Transmission Rate  
10 Proceeding
- 11 • Wa.UTC, UE-141368: In re Puget Sound Energy, Petition to Update Methodologies Used to  
12 Allocate Electric Cost of Service and for Electric Rate Design Purposes
- 13 • Wa.UTC, UE-140762: In re Pacific Power & Light Company, Request for a General Rate  
14 Revision Resulting in an Overall Price Change of 8.5 Percent, or \$27.2 Million
- 15 • Wa.UTC, UE-141141: In re Puget Sound Energy, Revises the Power Cost Rate in WN U-60,  
16 Tariff G, Schedule 95, to reflect a decrease of \$9,554,847 in the Company's overall  
17 normalized power supply costs
- 18 • Wy.PSC, 20000-446-ER-14: In re the Application of Rocky Mountain Power for Authority  
19 to Increase Its Retail Electric Utility Service Rates in Wyoming Approximately \$36.1  
20 Million Per Year or 5.3 Percent

- 1       • Wa.UTC, UE-140188: In re Avista Corporation, General Rate Increase for Electric Services,  
2       RE: Tariff WN U-28, Which Proposes an Overall Net Electric Billed Increase of 5.5 Percent  
3       Effective January 1, 2015
- 4       • Or.PUC, UM 1689: In re PacifiCorp, dba Pacific Power, Application for Deferred  
5       Accounting and Prudence Determination Associated with the Energy Imbalance Market
- 6       • Or.PUC, UE 287: In re PacifiCorp, dba Pacific Power, 2015 Transition Adjustment  
7       Mechanism.
- 8       • Or.PUC, UE 283: In re Portland General Electric Company, Request for a General Rate  
9       Revision
- 10      • Or.PUC, UE 286: In re Portland General Electric Company's Net Variable Power Costs  
11      (NVPC) and Annual Power Cost Update (APCU)
- 12      • Or.PUC, UE 281: In re Portland General Electric Company 2014 Schedule 145 Boardman  
13      Power Plant Operating Adjustment
- 14      • Or.PUC, UE 267: In re PacifiCorp, dba Pacific Power, Transition Adjustment, Five-Year  
15      Cost of Service Opt-Out (adopting testimony of Donald W. Schoenbeck).