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BEFORE THE PUBLIC UTILITY COMMISSION

OF OREGON

UM 978

In the Matter of the Application of PACIFICORP)
for an Accounting Order Regarding Enhanced)
Early Retirement)
Program and an Employee Severance Program.)

ORDER

DISPOSITION: APPLICATION APPROVED

On June 8, 2000, the Commission received an application from Pacificorp, filed pursuant to ORS 757.120, ORS 757.125, and OAR 860-027-0045, requesting authorization to capitalize and amortize over a ten-year period certain costs related to a voluntary enhanced early retirement program and an employee severance program, for accounting purposes.

Based on a review of the application and the Commission's records, the Commission finds that the application satisfies applicable statutes and administrative rules. At its Public Meeting on July 10, 2000, the Commission adopted Staff's recommendation to approve the application. Staff's recommendation is attached as Appendix A and is incorporated by reference.

ORDER

IT IS ORDERED THAT Pacificorp's application for an accounting order regarding an enhanced early retirement program and an employee severance program, as described in Appendix A, is granted.

Made, entered and effective _____.

BY THE COMMISSION:

Rick Willis
Executive Director

ORDER NO.00-406

A party may request rehearing or reconsideration of this order pursuant to ORS 756.561. A party may appeal this order to a court pursuant to ORS 756.580.