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January 23, 2007

Via Facsimile, Email, and U.S. Mail

Hon. Patrick Power
Administrative Law Judge
Oregon Public Utility Commission
550 Capitol Street, N.E.
Salem, OR 97310

Re: UE 177, UE 178 Tax Report Filings

Dear Judge Power:

On January 18, 2007, counsel for Staff submitted a letter requesting suspension of the procedural schedule in dockets UE 177 and UE 178 in light of the fact that no party had identified contested issues with respect to PacifiCorp's and Portland General Electric's October 15, 2006 tax report filings. Although ICNU does not object to suspending the procedural schedules in these dockets, no rate adjustment was at issue as a result of the 2006 tax report filings. As a result, ICNU is expressly reserving all arguments with respect to future tax report filings and is not agreeing that the disposition of the 2006 tax reports resolves any issues for future filings when a rate adjustment may be at issue.

Please do not hesitate to contact me if you have any questions.

Sincerely yours,

/s/ Melinda Davison
Melinda J. Davison

cc: service list