

1 **BEFORE THE OREGON PUBLIC UTILITIES COMMISSION**

2
3 **UE 178**
4

5 **In the Matters of OREGON PUBLIC**
6 **UTILITY COMMISSION STAFF**
7 **directing:**

8
9 **Portland General Electric Company**
10 **(PGE)**

11
12 **To file tariffs establishing automatic**
13 **adjustment clauses under the terms**
14 **of SB 408.**
15

ISSUE LIST OF

KEN LEWIS and
UTILITY REFORM PROJECT

- 16
- 17 1. If the utility's earnings for the tax year at issue were above its authorized rate
18 of return on investment, should the utility be allowed to surcharge ratepayers
19 for a deficit in income taxes charged v. income taxes actually paid by the
20 utility?
21
 - 22 2. The surcharge itself will increase the utility's rate of return on investment.
23 What is the limit on resulting rate of return above which the utility should not
24 be allowed to impose the surcharge?
25
 - 26 3. If such a limit is applied, should the foregone surcharge then be applied in a
27 later period, when rate of return is less?
28
 - 29 4. The surcharge itself will increase the utility's rate of return on investment. To
30 which period should the surcharge be applied?
31
 - 32 a. The period (year) during which the utility charged less for income taxes
33 than it actually paid?
 - 34 b. The period during which the utility would surcharge ratepayers?
35
 - 36 5. What is the appropriate earnings review period?
37
 - 38 a. The period (year) during which the utility charged less for income taxes
39 than it actually paid?
40
 - 41

- 1 b. The period during which the utility would surcharge ratepayers?
2
3 6. What would be the appropriate earnings review period different, if the utility
4 had charged ratepayers more for income taxes than it actually paid?
5
6 7. What is the threshold rate of return on investment above which surcharging
7 ratepayers for a deficit in income taxes charged v. income taxes actually paid
8 would be unfair and unreasonable?
9
10 a. Would it be an absolute rate of return threshold?
11
12 b. Would it be an absolute change to the utility's authorized rate of return?
13
14 8. What is the threshold rate of return on investment below which amortizing
15 excess income tax charges back to ratepayers would be unfair and
16 unreasonable?
17
18 a. Would it be an absolute rate of return threshold?
19
20 b. Would it be an absolute change to the utility's authorized rate of return?
21
22 9. If a utility has been allowed to surcharge ratepayers for a deficit in income
23 taxes charged in the past, should it be allowed, under any circumstances, to
24 avoid amortizing excess income tax charges back to ratepayers?
25
26

27 Dated: December 23, 2008

Respectfully Submitted,

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DANIEL W. MEEK
OSB No. 79124
10949 S.W. 4th Avenue
Portland, OR 97219
503-293-9021 voice
503-293-9099 fax
dan@mEEK.net
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CERTIFICATE OF SERVICE

I hereby certify I FILED the foregoing ISSUE LIST OF KEN LEWIS and **UTILITY REFORM PROJECT** by e-mail upon the OPUC, followed by mail of the original and 8 copies this date to the Oregon Public Utility Commission, and further I certify that I served a copy by placing a true copy in a sealed envelope and deposited in the U.S. Postal Service at Portland, Oregon, with first class postage prepaid, to:

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DOUGLAS C TINGEY PORTLAND GENERAL ELECTRIC 121 SW SALMON 1WTC13 PORTLAND OR 97204	MELINDA J DAVISON DAVISON VAN CLEVE PC 333 SW TAYLOR - STE 400 PORTLAND OR 97204
PGE Rates & Regulatory Affairs 121 SW Salmon 1WTC0702 Portland, OR 97204	
Linda K. Williams Attorney 10266 S.W. Lancaster Road Portland, OR 97219	JASON W JONES DEPARTMENT OF JUSTICE 1162 COURT ST NE SALEM OR 97301-4096

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pge.opuc.filings@pgn.com
gordon@oregoncub.org
bob@oregoncub.org
jason.w.jones@state.or.us
catriona@oregoncub.org
dan@meek.net
linda@lindawilliams.net
mail@dvclaw.com
dockets@oregoncub.org
doug.tingey@pgn.com

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Dated: December 23, 2008

Daniel W. Meek