

1 **BEFORE THE OREGON PUBLIC UTILITIES COMMISSION**

2
3 **UG 171**

4
5 **In the Matters of OREGON PUBLIC**
6 **UTILITY COMMISSION STAFF**
7 **directing:**

8
9 **AVISTA UTILITIES (UG 171)**

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

ISSUE LIST OF
KEN LEWIS and
UTILITY REFORM PROJECT

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- 15
- 16 1. What is the appropriate earnings review period?
- 17
- 18 a. The period (year) during which the utility charged more for income taxes
- 19 than it actually paid?
- 20
- 21 b. The period during which the utility would amortize the excess income tax
- 22 charges to ratepayers?
- 23
- 24 2. What would be the appropriate earnings review period different, if the utility
- 25 had charged less for income taxes than it actually paid?
- 26
- 27 3. Amortizing the excess income tax charges to ratepayers reduces the utility's
- 28 rate of return on investment. To which period should the reduction be
- 29 applied?
- 30
- 31 a. The period (year) during which the utility charged more for income taxes
- 32 than it actually paid?
- 33
- 34 b. The period during which the utility would amortize the excess income tax
- 35 charges to ratepayers?
- 36
- 37 4. Would this period be different, if the utility were surcharging ratepayers for a
- 38 deficit in income taxes charged v. income taxes actually paid?
- 39

- 1 5. What is the threshold rate of return on investment below which amortizing
2 excess income tax charges back to ratepayers would be unfair and
3 unreasonable?
4
5 a. Would it be an absolute rate of return threshold?
6
7 b. Would it be an absolute change to the utility's authorized rate of return?
8
9 6. What is the threshold rate of return on investment above which surcharging
10 ratepayers for a deficit in income taxes charged v. income taxes actually paid
11 would be unfair and unreasonable?
12
13 a. Would it be an absolute rate of return threshold?
14
15 b. Would it be an absolute change to the utility's authorized rate of return?
16
17 7. If a utility has been allowed to surcharge ratepayers for a deficit in income
18 taxes charged in the past, should it be allowed, under any circumstances, to
19 avoid amortizing excess income tax charges back to ratepayers?
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22 Dated: December 23, 2008

Respectfully Submitted,

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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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