I. INTRODUCTION

The case involves issues that are critical to the litigants, as well as a much larger set of stakeholders. For this reason, PacifiCorp appreciates the opportunity the Commission has provided for third-party participation in this proceeding.

The resolution of this case requires the Commission to fairly adjudicate the rights and obligations of the direct parties, a complex matter given the long history of this case and the important issues involved. It also requires the Commission to articulate a set of ratemaking principles that incorporates Dreyer v. PGE, 341 Or 262, 142 P3d 1010 (2006), remains true to the principles that have historically defined Oregon's ratemaking construct, and provides a fair and sustainable regulatory framework for the future. This is an ambitious undertaking, one that may ultimately require assistance from the Oregon Legislature.

Consistent with urging the Commission to work toward the dual goals of deciding this case fairly and articulating a coherent, post-Dreyer regulatory framework, PacifiCorp's brief...
has three sections. The first section provides general background on the key ratemaking
principles implicated by this case.

The second section reviews these principles in greater detail and addresses how
Dreyer has changed the Oregon regulatory landscape. This section also proposes
approaches to the filed rate doctrine and the rule against retroactive ratemaking in Oregon
that address the concerns articulated or implied by the Dreyer decision, while promoting
underlying policies of rate predictability, fairness and stability.

More specifically, the second section posits that the filed rate doctrine and the rule
against retroactive ratemaking should operate to prevent a retroactive ratemaking order for
approved rates, except when a rate order is reversed on judicial review and parties have fair
notice that the rates are subject to change. Upon such a reversal, a court has authority to
order the Commission to determine a rate refund or surcharge and, as an adjunct to its
exclusive authority regarding ratemaking, the Commission has exclusive jurisdiction over the
calculation and implementation of such a refund or surcharge. Absent specific statutory
authorization or the consent of the impacted party, the Commission must act pursuant to a
court order reversing a Commission judgment before it may issue a rate refund or surcharge
for approved rates. In all circumstances, Commission orders are not subject to collateral
attack.

The third section applies these regulatory principles to the specific issue the
Commission has asked the parties to address, which is the Commission's ability to provide a
refund or other rate relief for PGE's rate collections in violation of ORS 757.355 from 1995 to
2000.

II. SUMMARY OF KEY OREGON RATEMAKING PRINCIPLES

This case involves the power of Oregon courts and the Commission to order a refund
or a surcharge when a rate order is reversed on appeal. The fundamental ratemaking
principles involved are the filed rate doctrine and the rule against retroactive ratemaking.
Under the filed rate doctrine, "any rate filed with and approved by the relevant ratemaking agency represents a contract between the utility and the customer and is conclusively lawful until a new rate is approved." Dreyer, 341 Or at 270, n.10. Two Oregon utility statutes embody aspects of the filed rate doctrine. One is ORS 757.225, which requires utilities to charge rates according to their approved rate schedules and declares such rates to be "lawful" until changed under ORS 757.210 and 757.220 (statutes covering utility-initiated rate changes). The second is ORS 756.565, which provides that rates approved by the Commission "shall be in force and shall be prima facie lawful and reasonable until found otherwise in a proceeding brought for that purpose under ORS 756.610 [the judicial review statute for Commission orders]."

The filed rate doctrine operates to prevent claims against utilities involving the reasonableness of their filed rates on the basis that the rate filed with a commission "is the only lawful charge" and "deviation from it is not permitted under any pretext." American Tel. & Tel. Co. v. Central Office Tel. Inc., 524 US 214, 222, 118 S Ct 1956, 141 LEd2d 222 (1998). The filed rate doctrine has two purposes: (1) the preservation of the agency's primary jurisdiction to determine the reasonableness of rates; and (2) ensuring that utilities charge only those rates approved by the agency. See Arkansas Louisiana Gas Co. v. Hall, 453 US 571, 577-78, 101 S Ct 2925, 69 L Ed 2d 856 (1981).

While no court in Oregon has expressly adopted the filed rate doctrine, the theory underlying the doctrine was recognized first in Oregon-Washington R. & Nav. Co. v. Cascade Contract Co., 101 Or 582, 590-91, 197 P 1085 (1921). In this case, the court applied filed rate doctrine principles announced by the U.S. Supreme Court and concluded that the Commission had no authority to award reparations for rates claimed to be unreasonable. Later, in McPherson et al v. Pacific P. & L. Co, 207 Or 433, 296 P2d 932 (1956), the court concluded that it lacked authority to decide whether lawfully filed rates were unreasonable because this question was within the exclusive jurisdiction of the
Commission. Similarly, the Oregon courts have rejected civil damages claims on the basis that they are an improper collateral attack on Commission rate orders. See Mt. Hood Stages v. Haley, 252 Or 538, 542, 451 P2d 125 (1969); Morgan v. Portland Traction, 222 Or 614, 331 P2d 344 (1958).

Based upon these cases, as well as the widespread application of the filed rate doctrine, Oregon courts and the Commission have assumed the recognition of the filed rate doctrine in Oregon. See Adamson v. Worldcom Communications, 190 Or App 215, 222, 78 P2d 577 (2003) (assuming existence of filed rate doctrine but rejecting its applicability); In re Portland General Electric, UM 989, Order No. 02-227, 2002 WL 1009970 at *6 ("Order No. 02-227") (argument for redress of Commission-approved rates on the basis that they contain illegal charges violates filed rate doctrine, which is embodied in Oregon law in ORS 757.225).

A related principle, the rule against retroactive ratemaking, requires that the "ratemaking function be prospective unless the Legislature authorizes that it be otherwise." Order No. 02-227, 2002 WL 1009970 at *7. See also Dreyer, 341 Or at 270, n. 10 (the rule holds "that approved utility rates may be modified only prospectively and that utilities cannot provide retrospective relief from such rates."). The Commission has recognized the rule against retroactive ratemaking, along with the filed rate doctrine, as "cornerstones of Oregon regulatory law." Id.

While Oregon courts have never directly ruled on the issue of retroactive ratemaking, the Oregon Attorney General has opined that there is "no question that retroactive ratemaking is unlawful in Oregon." Or Op Atty Gen OP-6076 (1987). The same opinion observes that the rule "has been adopted by the highest court of every jurisdiction in the United States that has considered the issue." Id. at n 3 (citing F.P.C. v. Tennessee Gas Co., 371 US 145, 153, 83 S Ct 211, 9 L Ed2d 199 (1962), Arizona Grocery v. Atchison Ry., 284 US 370, 52 S Ct 183, 76 L Ed2d 348 (1932) and numerous state supreme court cases).

The filed rate doctrine and the rule against retroactive ratemaking apply equally to Commission proceedings and court cases, operating in both contexts as necessary to effectuate the purposes of the doctrines.

III. POST-DREYER REVIEW OF OREGON RATERMAKING PRINCIPLES

A. Oregon’s Filed Rate Doctrine, as Modified by Dreyer, Does Not Preclude a Court-Ordered Rate Refund or Surcharge on Judicial Review.

The Dreyer decision rejected the argument that ORS 757.225 codifies the filed rate doctrine in Oregon in a manner that renders Commission rate decisions conclusively and permanently binding in all contexts. *Dreyer*, 341 Or at 279. At the same time, *Dreyer* acknowledged that Oregon utility law could espouse another form of the filed rate doctrine and cited ORS 756.565, which provides that Commission rate decisions are prima facie lawful until found otherwise on judicial review. *Id.* at 279 n. 14, 278. Additionally, *Dreyer* did not dispute Oregon’s well-settled rule that Commission rate orders are not subject to collateral attack, instead concluding only that the rule was not *necessarily* implicated by plaintiffs’ damages claims against PGE. *Id.* at 280-81.

Combining these concepts, the *Dreyer* decision suggests a modified formulation of the filed rate doctrine in Oregon, one embodied in ORS 756.565 instead of ORS 757.225. Under this approach, Commission rate orders are presumptively lawful pending judicial review. After the period for judicial review is concluded, the rate order is final, conclusively lawful and may serve “as a shield against a claim of unlawfulness.” *Dreyer*, 341 Or at 278. Following *Dreyer*, it remains clear that both pre- and post-judicial review, Commission rate orders are not subject to collateral attack.
Under this construction, the filed rate doctrine does not prevent a reviewing court from ordering a refund or surcharge for rates determined on appeal to be unlawful, assuming it otherwise has this authority. This approach effectuates the language of ORS 756.565 and directly responds to the Dreyer court's concern that ratepayers have a "clear mechanism for obtaining a refund of charges that the PUC approves and that the utility collects, but that later are determined to be lawful." Id.

B. The Courts Have Authority to Order Refunds or Surcharges for Rates Found to Be Unlawful on Judicial Review.

Oregon courts have broad authority to fashion remedies upon judicial review of final agency orders. ORS 183.486 is the statute that governs the form and scope of a decision of the reviewing court on appeal of Commission orders. See ORS 756.610(1) (Commission orders are subject to provisions governing review of contested case orders under ORS 183.480 to ORS 183.497); ORS 183.315(6) (Commission exempted from many sections of Oregon APA, but not from ORS 183.486).

Under ORS 183.486(1), the reviewing court's order may be "mandatory, prohibitory or declaratory in form, and it shall provide whatever relief is appropriate irrespective of the original form of the petition." Under ORS 183.486(1)(b), the reviewing court may "[o]rder such ancillary relief as the court finds necessary to redress the effects of official action wrongfully taken or withheld." If the court sets aside agency action or remands the case to the agency, it "may make such interlocutory order as the court finds necessary to preserve the interests of any party and the public pending further proceedings or agency action."

ORS 183.486(2).

The courts have recognized that ORS 183.486(1)(b) "clearly authorizes monetary relief." Burke v. Children's Services Division, 288 Or 533, 544, 607 P2d 141 (1980). More specifically, "[a]ncillary relief in monetary form might include repayment of direct losses that result from erroneous agency action or inaction, such as the recovery of benefits that an
agency has wrongly denied or terminated." Burns v. Board of Psychologist Examiners, 116 Or App 422, 841 P2d 680 (1992). A rate refund or surcharge resulting from an unlawful Commission rate order appears to fall squarely within a reviewing court’s statutory power to order ancillary relief under ORS 183.486, absent limitations imposed by the rule against retroactive ratemaking.

C. The Rule against Retroactive Ratemaking Should Limit a Court’s Ability to Order Rate Refunds or Surcharges Unless the Impacted Party Has Adequate Notice of the Provisional Nature of the Rates.

While the rule against retroactive ratemaking appears unassailable in its most obvious applications at the Commission and in the courts, the scope of the rule in the more complex context presented by this case—to define remedies after a rate order is reversed on judicial review—is less clear. This question has resulted in decisions from other commissions and courts that are “divergent and contradictory, at times even within the same jurisdiction.” Krieger, 1991 U Ill L Rev at 1022.

One of the common themes that emerges from these cases, however, is the need for rate uniformity, stability and predictability, and the importance of notice that rates are either final or provisional. See CPUC v. FERC, 588 F2d 154 (DC Cir 1993) (predictability is underlying purpose of the rule against retroactive ratemaking); see also Order No. 02-227, 2002 WL 1009970 at *7 quoting Commissioner Charles Davis (“From the customer’s viewpoint, the principle underlying the prohibition against retroactive ratemaking is that the customer should know what a utility service costs him at the time he takes it. The posted tariff on the day of the service represents a contract between the customer and the utility. The customer should not expect to pay more and the utility should not expect to get less.”)

Consistent with this theme, FERC has shaped its approach to post-reversal rate refunds or surcharges around protecting reasonable and rational reliance interests. If parties do not have reasonable notice that a rate is potentially subject to refund or surcharge, the rule against retroactive ratemaking prevents FERC from making such a
change in the rates. *OXY USA, Inc. v. FERC*, 64 F3d 679, 700 (DC Cir 1995). But, the rule
does not apply when parties have adequate notice that the rates are subject to change.
This is because the "goals of equity and predictability are not undermined when the
Commission warns all parties involved that a change in rates is only tentative and might be
disallowed." *Id.* at 699.

Many cases have followed this rationale, reasoning that notice of a potential future
rate correction "changes what would be purely retroactive ratemaking into a functionally
prospective process by placing the relevant audience on notice at the outset that the rates
being promulgated are provisional only and subject to later revision." *National Gas
Clearinghouse v. FERC*, 965 F2d 1066 (DC Cir 1992), quoting *Columbia Gas Transmission
Corp. v. FERC*, 895 F2d 791 (DC Cir 1990). See, e.g., *NStar Electric & Gas Corp. v. FERC*,
481 F3d 794 (DC Cir 2007) (bar on retroactive ratemaking is satisfied "when parties have
notice that a rate is tentative and may be later adjusted with retroactive effect, or where they
have agreed to make a rate effective retroactively"), quoting *Consolidated Edison Co. v.
FERC*, 347 F3d 964, 969 (DC Cir 1990).

These cases demonstrate that Oregon courts may order rate refunds or surcharges
after judicial review without undermining the important reliance interests protected by the
rule against retroactive ratemaking. The approach requires advance notice that a reversal
of the rate order could lead to a refund or surcharge. This notice should be specific,
requiring a party to clearly indicate what aspect(s) of the rates they will seek to have
refunded or surcharged and the grounds for seeking a refund or a surcharge. This notice
should be meaningful and unambiguous, requiring the Commission or the reviewing court to
issue an order indicating the provisional nature of specific aspects of the rates on appeal.
In the case of a potential rate refund, such notice would permit a utility to gauge its
potential financial exposure and decide whether and for how long it will risk charging
provisional rates. In the case of a potential rate surcharge, notice would permit customers
to plan for the possibility of higher rates. In both cases, the party impacted by the potential
rate change would be better positioned to urge the court to expedite judicial review, given
the risk associated with provisional rates.

Under current Oregon procedures for judicial review of a Commission order, a party
filing for judicial review could accomplish notice of a refund or surcharge by a motion to the
reviewing court, as a part of a motion to the court to stay the order under ORS 756.610(2) or
to the Commission to suspend the order under ORS 756.568, or through a request for
deferred accounting under ORS 757.259. See Pacific Northwest Bell Telephone Co v. Eachus, 135 Or App 41, 50 n. 6, 898 P2d 774 (1995) (effect of a deferral is similar to
declaring present rates to be interim rates subject to refund). To formalize and clarify the
process, Oregon may seek to enact legislation to establish procedures for accomplishing
notice that specific rates are subject to refund or surcharge on judicial review. Such
legislation could also provide for expediting the judicial review process when rates are
declared to be provisional through such a notice procedure.

D. The Commission Has No Authority to Independently Order a Refund or
Surcharge for Rates Properly Charged Under Validly Approved Tariffs.

There are two relatively recent cases in Oregon that define the scope of the
Commission's authority to issue rate refunds or surcharges in the absence of an order from
the appellate courts expressly directing such relief.

First, when rates are overcollected, charged under an invalid tariff or are otherwise
inconsistent with rates the Commission has authorized, the Commission has implied
authority under ORS 756.040 to order a rate refund or surcharge. Pacific Northwest Bell
Telephone v Katz, 116 Or App 302, 310, 841 P2d 652 (1992). The court held that a refund
in this context does not violate the rule against retroactive ratemaking because of the
underlying non-compliance in the interim charged rates. Id. at 311.
Second, when rates are properly charged under validly approved tariffs, the Commission has only the refund or surcharge authority expressly granted to it by statute. Pacific Northwest Bell Telephone Co v. Eachus, 135 Or App 41, 49-50, 898 P2d 774 (1995).

This case held that the Commission lacked implied refund or surcharge authority under ORS 756.040 for properly charged rates because the Commission's retroactive ratemaking authority was expressly circumscribed by other statutes, including ORS 757.215 (the interim rate statute) and ORS 757.259 (the deferred accounting statute).

The court in Eachus expressly distinguished the Katz case on the basis that the challenged rates in Eachus "complied with all previous PUC rate orders," unlike the challenged rates in Katz. Id. at 49. In CUB v. PUC, 154 Or App 702, 716-17, 962 P2d 744 (1998) (the case which decided the UE 88 appeal), the court cited Eachus for the proposition that the Commission's general ratemaking authority under ORS 756.040 was in some contexts circumscribed by other, more specific Commission statutes.

Notwithstanding the Commission's lack of independent refund or surcharge authority, the party whose interests are protected by this limitation may consent to the Commission's exercise of this authority. See, e.g., In re PacifiCorp, Order No. 02-853, UE 121/UE 127 (2002) (approval of settlement that allowed increased amortization rate for deferred expense coupled with a voluntary refund provision if the order approving recovery of the deferred expense was reversed on appeal; refund provision was designed to avoid the legal impediment to the Commission unilaterally imposing such a refund obligation). Without the impacted party's consent, however, the Commission cannot order refunds or surcharges for rates properly charged under validly approved tariffs except pursuant to court order or specific statutory authority.
E. The Commission Has Exclusive Jurisdiction to Implement a Rate Refund Ordered By a Court on Judicial Review.

While the Commission lacks independent authority to order refunds or surcharges for properly charged rates, the Commission has exclusive authority over the ratemaking exercise of implementing a court-ordered refund or surcharge.

Oregon courts, including Dreyer, have recognized that ratemaking is within the Commission's exclusive jurisdiction. Dreyer, 341 Or at 282 (it is "beyond serious dispute" that ratemaking is exclusively within the Commission's jurisdiction). See also Pacific Northwest Bell Co. v. Sabin, 21 Or App 200, 213-14, 534 P2d 984 (1975) (ratemaking is a legislative function and Commission has been granted the broadest authority possible for the exercise of this function).

The implementation of a rate refund or surcharge requires the Commission to engage in ratemaking. See In re Portland General Electric, Order No. 04-597 at 6 (2004) (rejecting argument that calculation of refund was a ministerial act and concluding that the Commission "must engage in ratemaking in order to set rates that comply with the pertinent statutes . . . requiring just and reasonable rates."). This conclusion follows from the fact that rates are normally set and reviewed on an overall, as opposed to single item, basis. Id. ("A proper review of rates established in UE 88 may not focus on costs attributable to earnings on Trojan, an isolated rate component, without considering whether other factors offset this amount. Doing so would constitute single issue ratemaking, which is prohibited."). In implementing a rate refund, the Commission must ensure that rates remain fair and reasonable, the minimum standard required by ORS 756.040. See Alaska Public Utilities Commission v. Municipality of Anchorage, 902 P2d 783, 789 (1995) (commission may issue refunds as necessary to reduce rates to reasonable levels but refunds beyond this point exceed the commission's authority and result in windfall to customers).
F. The Commission Has Primary Jurisdiction Over A Damages Claim under ORS 757.355.

The Dreyer decision disagreed with PGE’s position that the plaintiffs’ class action claims for violation of ORS 757.355 necessarily involved ratemaking. Dreyer, 341 Or at 282. It acknowledged, however, that the claims at least indirectly implicated ratemaking, such that their resolution was within the Commission’s primary jurisdiction. Id. at 283 (plaintiffs’ class action involves “the same effort at determining a remedy for PGE’s collection of unlawful rates” as PUC remand proceedings). The court in Dreyer thus recognized both the Commission’s exclusive jurisdiction over cases that involve ratemaking and its primary jurisdiction over cases that indirectly involve ratemaking.

In addition to the ongoing joint remand proceedings, the Commission should exercise its primary jurisdiction to determine the central issue in the class action case, as described by the Dreyer court: “the issue whether plaintiffs have been injured (and, if they have been, the extent of the injury).” Id. at 285.

IV. APPLICATION OF THESE PRINCIPLES TO ISSUE PRESENTED

The Commission approved the following issue statement in this case: “What, if any, remedy can the Commission determine and provide to PGE ratepayers, through rate reductions or refunds, for the amounts that PGE collected in violation of ORS 757.355 between April 1995 and October 2000?” Building from the principles outlined above, PacifiCorp suggests the following analysis:

- PGE’s rates during the 1995-2000 period were properly approved and were charged in compliance with Commission orders. See Order No. 02-227, 2002 WL 1009970 (no claim has been made that PGE overcollected its approved rates during 1995-2000 period). Thus, the Commission’s authority to order refunds is subject to the filed rate doctrine and the rule against retroactive ratemaking, as outlined above.

- Upon review and reversal of the rate order in UE 88 in 1998, the court had the authority to order the Commission to implement a rate refund. The court remanded the case to the Commission, however, without an
express refund directive. See CUB v. PUC, 154 Or App at 718
("Judgments...reversed and remanded with instructions to remand
orders to PUC for reconsideration.") See also Order No. 02-227,
2002 WL 1009970 at *8 ("URP argues that the equitable powers of
the courts permit the Commission to grant a refund in this case. The
equitable powers of the courts are irrelevant in this case. The
Commission is not a court. The Commission is a legislative agency
and has the powers, and only the powers, granted to it by the
Legislature. Except in the cases set out above, for deferrals or interim
rates, we have no power to make rates retroactively. *Nor has any
court ordered the Commission to grant a refund.*") (Emphasis added).

• Upon review and reversal of the rate order in UM 989 in 2004, the
circuit court specifically ordered a rate reduction or refund related to
the 1995-2000 period preceding the UM 989 order. Resolution of
whether the circuit court's refund order was within the proper scope of
its ancillary relief authority is necessary to determine whether this
order vests the Commission with refund authority.

• A refund in this case would violate the rule against retroactive
ratemaking unless PGE had adequate notice that its rates were
subject to refund. The Commission should hear from the parties and
make a determination on this issue.

• Notwithstanding legal impediments to the Commission's exercise of
refund authority, PGE can consent to the Commission's exercise of
refund authority.

• Consistent with the abatement order in Dreyer, the Commission
should exercise jurisdiction over that case and provide the class
action plaintiffs a full opportunity to be heard on how they have been
damaged by PGE's violation of ORS 757.355. There are several
determinations which the Commission should make based upon this
evidence. First, the Commission should address the jurisdictional and
legal issues raised by these claims, including the relationship between
plaintiffs' damages claims and the joint remand proceedings (*i.e.,
whether the two cases present identical issues), whether the
resolution of plaintiffs' claims involves ratemaking and whether
plaintiffs' claims constitute a collateral attack on the order that the
Commission will ultimately issue in the joint remand proceedings.
Second, and potentially in the alternative, the Commission should
address the factual questions raised by these claims, including
whether PGE's rates during 1995-2000 exceeded "fair and
reasonable" levels because they included an illegal return on Trojan
and if so, identify the amount of the excessive charges and the
remedy for these excessive charges.
V. CONCLUSION

PacifiCorp urges the Commission to consider and incorporate the foregoing points and authorities in resolving this case in a fair and just manner and defining a coherent regulatory architecture for Oregon's future.

DATED: June 20, 2007.

McDowell & Rackner PC

Katherine A. McDowell
Attorneys for PacifiCorp
CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in Dockets DR 10/UE 88/UM 989 on the following named person(s) on the date indicated below by email and first-class mail addressed to said person(s) at his or her last-known address(es) indicated below.

Stephanie S. Andrus
Department of Justice
Regulated Utility & Business Section
1162 Court St NE
Salem OR 97301-4096
stephanie.andrus@state.or.us

Lowrey R. Brown
Citizens' Utility Board of Oregon
lowrey@oregoncub.org

J. Jeffrey Dudley
Portland General Electric
121 SW Salmon St 1WTC1300
Portland OR 97204
jay.dudley@pgn.com

Jason Eisdorfer
Citizens' Utility Board of Oregon
jason@oregoncub.org

Ric Gale
Idaho Power Company
rgale@idahopower.com

Paul Graham
Department of Justice
Regulated Utility & Business Section
1162 Court St NE
Salem OR 97301-4096
paul.graham@state.or.us

Patrick G. Hager
Portland General Electric
121 SW Salmon St 1WTC0702
Portland OR 97204
patrick.hager@pgn.com

Robert Jenks
Citizens' Utility Board of Oregon
bob@oregoncub.org

Barton L. Kline
Idaho Power Company
bkline@idahopower.com

Daniel W. Meek
Attorney at Law
10949 SW 4th Ave
Portland OR 97219
dan@meek.net

David J. Meyer
Avista Corporation
david.meyer@avistacorp.com

Monica B. Moen
Idaho Power Company
mmoen@idahopower.com

Lisa D. Nordstrom
Idaho Power Company
lnordstrom@idahopower.com

Portland Docketing Specialist
Lane Powell PC
docketing-pdx@lanepowell.com

Middel & Rackner PC
520 SW Sixth Avenue, Suite 830
Portland, OR 97204
Rates & Regulatory Affairs
Portland General Electric
121 SW Salmon St 1WTC0702
Portland OR 97204
pge.opuc.filings@pgn.com

Richard H. Williams
Lane Powell Spears Lubersky LLP
williamsr@lanepowell.com

DATED: June 20, 2007.

Linda K. Williams
Kafoury & McDougal
10266 SW Lancaster Rd
Portland OR 97219-6305
linda@lindawilliams.net

Michael Youngblood
Idaho Power Company
myoungblood@idahopower.com

Katherine A. McDowell
Of Attorneys for PacifiCorp