



DEPARTMENT OF JUSTICE
GENERAL COUNSEL DIVISION

August 25, 2006

Filing Center
Public Utility Commission of Oregon
550 Capitol Street, NE
Suite 215
PO Box 2148
Salem, Oregon 97308

Re: UE 180

Dear Filing Center:

Enclosed please find the original and five copies of corrected staff exhibits 400, 402 500 and 502. Staff exhibit 400 is the direct testimony of Carla Owings and staff exhibit 402 is an exhibit in support of her testimony. Staff exhibit 500 is the direct testimony of Judy Johnson and staff exhibit 502 is an exhibit in support of her testimony.

For the most part, the corrections modify previous testimony and an exhibit regarding the revenue requirement impact of a stipulation entered into by staff, Portland General Electric Company ("PGE"), the Citizens' Utility Board ("CUB"), Fred Meyer Stores ("Fred Meyer") and the Industrial Customers of Northwest Utilities ("ICNU"), as well as the revenue requirement impact of staff's proposed adjustments to be litigated in this case. Staff's previous testimony on the revenue requirement impact of the stipulation and its proposed adjustments assumed the cost of equity, cost of debt, cost of preferred stock and assumed capital structure included in the settlement proposal staff made to PGE prior to settlement conferences held in July 2006. The corrected exhibits being filed today incorporate the cost of equity, cost of debt, cost of preferred stock and capital structure recommended by staff in its direct testimony filed on August 14 and August 25, 2006, in staff exhibits 1000, 1100 and 1200 (Testimony of Thomas Morgan and Bryan Conway).

Most of the corrections are seen in staff/402, which is a series of interlinked spreadsheets that contain ten separate elements that together, summarize staff's position on the revenue requirement adjustments in UE 180, 181 and UE 184. Staff's updated cost of capital recommendations changes the impact of the adjustments previously stipulated to by PGE, CUB, Fred Meyer, ICNU and staff and the remaining revenue requirement adjustments recommended by staff.

The changes to exhibits 400, 402, 500 and 502 are as follows:

Exhibit 400

- Page 1, line 21 – remove reference to City of Portland as stipulating party.
- Page 3, lines 11 and 16 – correction to include ancillary services adjustment inadvertently omitted from original testimony.
- Page 4, lines 1 through 7 – corrections to the dollar figures included in those lines.
- Page 9, lines 11-18 – correction to include reference to unresolved issue regarding the value of ancillary services inadvertently omitted from original testimony.
- Page 10, line 14 – correction to reference to Conway testimony (1200 rather than 900).
- Page 11, lines 8-11 – correction to include reference to unresolved issue regarding value of ancillary services inadvertently omitted from original testimony.
- Page 11, lines 18-20 – addition of reference inadvertently omitted from original testimony regarding testimony of staff witness Steve Chriss.

Exhibit 402

- Corrections throughout exhibit assuming cost of capital recommendations in staff direct testimony.
- Correction to value of extrinsic value adjustment, which was incorrect in original exhibit 402.

Exhibit 500

- Page 2, lines 19-22 – correction to dollar figures includes in those lines to incorporate staff's recommendations regarding capital structure and cost of debt included in direct testimony.

Exhibit 502

- Pages 1 and 2 – correction to adjustment to reflect the weighted average cost of debt included in direct testimony.

Thank you for your attention.

Very truly yours,



Stephanie S. Andrus
Assistant Attorney General

Enc.

c. Service list

CASE: UE 180/UE 181/UE 184
WITNESS: Carla Owings

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 400

**Direct Testimony
(Corrected)**

August 25, 2006

1 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS**
2 **ADDRESS.**

3 A. My name is Carla Owings. My business address is 550 Capitol Street NE
4 Suite 215, Salem, Oregon 97301-2551.

5 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK**
6 **EXPERIENCE.**

7 A. I am a Senior Revenue Requirements analyst employed by the Public Utility
8 Commission. My Witness Qualification Statement is found in Exhibit Staff/401.

9 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

10 A. As the Revenue Requirement Analyst for this proceeding, I will testify to the
11 adjustments proposed by Commission Staff (Staff) to Portland General Electric
12 Company's (PGE's) application as agreed upon in a stipulated agreement filed
13 in this docket, as well as introduce adjustments sponsored by other Staff
14 members that are not included in the stipulation. I will also explain the overall
15 impact to PGE's requested revenue requirement.

16 **Q. DID YOU PREPARE AN EXHIBIT FOR THIS DOCKET?**

17 A. Yes. I prepared Exhibit Staff/402, consisting of 16 pages.

18 **Q. HOW IS YOUR TESTIMONY ORGANIZED?**

19 A. My testimony is organized into four parts. Part I of my testimony summarizes
20 the revenue requirement impact of the adjustments agreed upon by Staff, PGE,
21 the Citizens' Utility Board (CUB), Fred Meyer and the Industrial Customers of
22 Northwest Utilities (ICNU). Part II explains the revenue requirement model and
23 all exhibits submitted in support of the model adjustments. Part III of my

1 testimony introduces adjustments sponsored by other Staff witnesses and a
2 brief explanation summarizing the revenue requirement impacts of each
3 witness' proposed adjustment. Part IV of my testimony addresses issues
4 (SOI-2) and (SOI-3), non-revenue requirement impact issues I raise for final
5 consideration in this docket.

6 **PART I:**
7 **RATE CASE SUMMARY**

8 **Q. PLEASE SUMMARIZE THE COMPANY'S RATE REQUEST AND STAFF'S**
9 **FINDINGS REGARDING REVENUE REQUIREMENT.**

10 A. On March 15, 2006, PGE filed an application for a general rate increase
11 pursuant to ORS 757.205 and ORS 757.220 effective January 1, 2007,
12 docketed as UE 180. The application proposes to increase PGE's revenues by
13 \$25 million on an annual basis. On March 28, 2006, PGE filed an application
14 docketed as UE 181, requesting to update its Resource Valuation Mechanism
15 (RVM) effective January 1, 2007. On April 5, 2006, the Commission approved
16 the Company's request to consolidate docket UE 180 and UE 181. On a
17 consolidated basis, PGE's request to update its RVM increased its revenue
18 requirement request by an additional \$73 million, for a total revenue
19 requirement increase of \$97.9 million. This represents a 6.26 percent overall
20 increase to current rates.

21 On April 24, 2006, PGE filed an application docketed as UE 184
22 requesting a waiver pursuant to OAR 860-022-0017 and a motion to
23 consolidate this application with docket UE 180 in consideration of an

1 additional rate increase to become effective March 1, 2007, for costs
2 associated with the Port Westward generating facility. This request represents
3 an additional revenue requirement increase of approximately \$45 million, or an
4 additional 2.87 percent increase over its request in the general rate
5 proceeding, docket UE 180. The Company's overall request, including updates
6 to its power costs and Port Westward, was approximately \$143 million or
7 9.1 percent increase from current rates. The Company filed testimony, exhibits
8 and work papers supporting its rate increase request.

9 Staff has evaluated the Company's proposal and examined the work
10 papers and supplementary data supplied in response to data requests. Staff's
11 findings resulted in identification of approximately sixteen adjustments that
12 impact the revenue requirement request in the Company's application for the
13 general rate proceeding including its updated forecast for power costs along
14 with eight issues that do not affect the revenue requirement. Additionally, Staff
15 identified two issues impacting the Company's application for a rate increase
16 after the implementation of Port Westward. Of the first sixteen issues, Staff
17 and several of the intervening parties were able to come to an agreement on
18 eleven. These issues are supported in the stipulated agreement and
19 supporting joint testimony to be filed in this proceeding. The two adjustments
20 impacting the rate application after the implementation of Port Westward are
21 discussed in Part II of my testimony. Based on the stipulated agreement and
22 Staff's analysis of the remaining issues, we propose that the appropriate
23 increase in revenues, not including the Port Westward facility, should be

1 approximately \$9.8 million on an annual basis for base rates including updated
2 power costs to become effective January 1, 2007, or an overall rate increase of
3 1.3 percent. For March 1, 2007, the expected commercial operation date for
4 Port Westward, Staff proposes that the appropriate increase in revenues
5 should be an additional \$36.6 million on an annual basis, or an additional
6 increase of 4.1 percent. On a consolidated basis, this represents an overall
7 increase of 5.4 percent to current rates.

8 PART II:

9 REVENUE REQUIREMENT MODELING

10 Q. PLEASE EXPLAIN EXHIBIT 402.

11 A. Staff Exhibit/402 is a series of interlinked spreadsheets that contain ten
12 separate elements that, together, summarize Staff's position on the revenue
13 requirement adjustments for UE 180, UE 181 and UE 184. The models are
14 formatted into two phases. The first phase is the portion of the case containing
15 the Company's general rate increase request submitted in docket UE 180 and
16 includes its forecasted updates for power costs submitted in docket UE 181.
17 The second phase is the Company's request to increase operations and
18 maintenance expenses and add costs to rate base to reflect the implementation
19 of the Port Westward generating facility. The spreadsheets are formatted as
20 follows:

- 21 1. Page 1 is a summary showing the changes to revenues, expenses
22 and rate base and ends with the percentage change from current rates.
23 Column (1) represents the Company's results of operations for the test period.

1 Column (2) shows the results of operations for the Company if the stipulated
2 agreement and all other adjustments proposed by Staff for the first phase of
3 this docket were adopted by the Commission. Column (3) represents the
4 Company's application as it pertains to changes for Port Westward and Column
5 (4) represents Staff's proposed adjustments to the Company's application for
6 Port Westward changes.

7 2. Pages 2 through 4 are narrative summary sheets that begin with the
8 Company's original revenue requirement request for the general proceeding
9 and include the update to power costs submitted in docket UE 181. Staff
10 provides a short description of each of the proposed adjustments. The first
11 column indicates an item number assigned to the adjustment. The second
12 column indicates the Staff Witness sponsoring the adjustment and the far right
13 column indicates the revenue requirement impact of the proposed adjustment.
14 Staff's proposed overall revenue requirement for the portion of the proceeding,
15 not including the Port Westward costs, can be found on Exhibit
16 Staff/402/Owings/3, in the far right column. The top of page 4 begins a list of
17 additional issues raised by Staff based on its review of the Company's filing.
18 While these issues have no revenue requirement impact, Staff proposes that
19 the Commission consider these issues when making its final decisions in this
20 docket. I will address these issues more specifically in Parts III and IV of my
21 testimony.

1 3. Pages 5 and 6 are the spreadsheets containing the modeling for
2 revenue requirement for each phase of the proceeding. Page 5 contains the
3 information pertinent to the first phase (the Company's rate request including
4 updated power costs and the general rate increase). Page 6 begins with the
5 results from the first phase and then moves to the second phase, the
6 Company's proposed additional revenue requirement for the Port Westward
7 costs. More specifically, beginning on Page 5, Column (1) contains the
8 Company's original results of operations for the CY 2007 test period. Column
9 (2) contains the results of the stipulated agreement and Staff's proposed
10 additional adjustments to revenues, expenses and rate base for phase one of
11 the Company's case. The next column, column (3), is the adjusted results of
12 operations (column (1) plus column (2)). Column (4) shows the required
13 change in revenues necessary for a reasonable rate of return, for the first
14 phase and is shown as the first number at the top of column (4). Column (5)
15 shows the cumulative results of operations with a reasonable rate of return.
16 Continuing on to page 6, Column (6) shows the Company's proposed changes
17 to expenses and rate base on March 1, 2007, associated with the
18 implementation of Port Westward. Column (7) shows the adjusted results from
19 the original proposed increase (column (5) plus column (6)). Column (8) shows
20 Staff's proposed adjustments to the changes in expenses and rate base. The
21 next column, Column (9), again shows the cumulative effect of Staff's proposed
22 adjustments. Column (10) shows the required change in revenues necessary
23 for a reasonable rate of return, including Port Westward. The proposed

1 revenue requirement is the first number appearing at the top of column (10) for
2 the second phase of this proceeding. Column (11) shows the final outcome of
3 all changes to revenues, expenses and rate base under Staff's proposed
4 adjustments.

5 4. Pages 7 and 8 contain the income tax calculations for the results of
6 operations. Page 7 shows the tax calculations for phase one which includes
7 updated power costs before the implementation of Port Westward. Page 8
8 shows the tax calculations after the implementation of Port Westward.

9 5. Pages 9 and 10 show the specific adjustments agreed to in the
10 stipulation as well as the additional adjustments proposed by Staff for the
11 revenue requirement request associated with the updated power costs before
12 the implementation of Port Westward.

13 6. Pages 11 and 12 show the tax calculations associated with the
14 adjustments shown on pages 9 and 10, prior to the implementation of Port
15 Westward.

16 7. Page 13 shows a narrative summary in the same format as shown on
17 pages 2 and 3 of this exhibit; however, this narrative summary is pertinent to
18 Staff's proposed adjustments after the implementation of Port Westward.

19 8. Page 14 shows Staff's proposed adjustment to expenses and rate
20 base after the implementation of Port Westward.

1 (S-15) Customer Service and Information Expense.

2 The cumulative impact of this agreement is a reduction to Operations
3 and Maintenance expenses of \$18.4 million, a reduction to rate base of \$8
4 million and an increase to revenues of \$40 million from the Company's
5 original application.

6 Additionally, Staff, PGE, CUB, Fred Meyer, the City of Portland and
7 ICNU have agreed upon the issues raised by Staff surrounding Direct Access
8 referred to in this docket as (SOI-4), (SOI-5) and (SOI-6). PGE is currently
9 preparing a stipulation in the form of joint testimony in support of this
10 agreement.

11 The remaining issues impacting revenue requirement are:

12 (S-ROR-A) and (S-ROR-B) Cost of Capital

13 (S-2) Federal Income Tax and State Income Tax;

14 (S-4) Net Variable Power Cost Adjustment and Forced Outage
15 Rate;

16 (S-7) Coal Loss Adjustment;

17 (S-10) Extrinsic Value; and

18 (S-16) Ancillary Services.

19 **Q. ARE THERE ANY REMAINING ISSUES THAT APPEAR IN YOUR**
20 **REVENUE REQUIREMENT MODELS THAT YOU HAVE NOT DISCUSSED**
21 **HERE?**

22 A. Yes. Issue (S-PW-2). This adjustment can be found at Exhibit
23 Staff/402/Owings/13. This adjustment reflects a stipulated agreement

1 between Staff and PGE (the Parties) pursuant to docket no. UM 1233, PGE's
2 Depreciation Study. In its 2005 Depreciation Study, PGE reflected the
3 estimated depreciable life for Port Westward as 28.5 years. The stipulated
4 agreement associated with that docket revises that life estimate to 35 years.
5 This results in an annual decrease of depreciation expense of \$1.988 million
6 and an offsetting ratebase adjustment of \$994,225. While the life estimate is
7 being sponsored in joint testimony for docket UM 1233, the revenue
8 requirement impact affects the application for UE 180/UE 184. Therefore, Staff
9 is sponsoring this impact as a portion of this testimony.

10 **Q. COULD YOU PLEASE PROVIDE MORE INFORMATION ABOUT EACH**
11 **REMAINING ADJUSTMENT?**

12 A. Yes. Issue (S-ROR-A) and (S-ROR-B) are the impacts to revenue requirement
13 due to Staff's proposed change to the cost of capital. Staff witness Bryan
14 Conway will address Staff's findings as they relate to PGE's costs of preferred
15 stock and risk position modeling in Exhibit Staff /1100 and the cost of debt in
16 Exhibit Staff/1200. Staff's recommendations for the cost of equity will be
17 supported in Exhibit Staff/1000 by Staff witness Thomas Morgan. Issue (S-2),
18 FIT and SIT Deduction is a proposal by Staff to adjust the interest calculation
19 for rate base associated with Staff's proposed cost of capital. This adjustment
20 is sponsored by Staff witness Judy Johnson (See Exhibit Staff/500). Issue (S-
21 4), Net Variable Power Cost Adjustment/Forced Outage Rate Adjustment is
22 Staff's proposed adjustments to the Monet modeling used to forecast power
23 costs as well as Staff's proposed forced outage rates associated with the

1 Boardman and Colstrip facilities. This issue is sponsored by Staff witness
2 Maury Galbraith in direct testimony filed on July 18, 2006 (See Exhibit
3 Staff/100). Issue (S-7), Coal Loss Adjustment is Staff's proposal to disallow
4 costs associated with the loss of coal during transportation. This issue,
5 sponsored by Staff witness Ed Durrenberger, is supported in direct testimony
6 filed on July 18, 2006 (See Exhibit Staff/300). Issue (S-10), Extrinsic Value, is
7 Staff's proposal to adjust for value associated with flexible power resources not
8 dispatched through Monet Modeling. Issue (S-16), Ancillary Services, is Staff's
9 recommendation to include revenue the Company receives for providing
10 ancillary services to other parties. Staff witness Bill Wordley supports (S-10)
11 and (S-16) in his testimony filed on July 18, 2006 (See Exhibit Staff/200).

12 **Q. PLEASE DESCRIBE THE REMAINDER OF STAFF'S DIRECT**
13 **TESTIMONY FILED IN THIS DOCKET.**

14 A. Staff Witness Lisa Schwartz will file testimony Exhibit Staff/600 to support her
15 recommendations associated with the Company's proposals as they relate to
16 partial requirements (SOI-1). Additionally, Ms. Schwartz and Staff witness
17 JR Gonzalez will address Staff's recommendations as they relate to Advanced
18 Metering Infrastructure (See Exhibit Staff/600 and Exhibit Staff/700). Staff
19 witness, Steve Chriss will testify to Staff's proposed rate spread and rate
20 design (See Exhibit Staff/900 filed on August 9, 2006).

21 In Part IV of my testimony, I will address the amortization of a \$20
22 million credit associated with the Trojan Decommissioning costs (SOI-2) and
23 the amortization of a credit attributable to 2002 Schedule 127, Part C (SOI-3).

1 Lastly, Staff witness Maury Galbraith will support Staff's recommendations as
2 they relate to the Power Cost Adjustment (PCA) mechanism proposed by PGE
3 and Staff's position regarding the prudence review for the Port Westward costs
4 (See Exhibit Staff/800).

5 **PART IV:**

6 **NON-REVENUE REQUIREMENT ISSUES**

7 **Q. COULD YOU PLEASE DESCRIBE IN DETAIL THE ISSUES**

8 **SURROUNDING THE AMORTIZATION OF THE \$20 MILLION TROJAN**
9 **CREDIT?**

10 A. Yes. The Company describes, in its direct testimony, an accrued savings from
11 the decommissioning costs approved in UE 115 of \$20 million (See
12 PGE/1000/Quennoz-Nichols/1). The Company states that it intends to return
13 the funds to customers in the near future. However, as of the date of the filing
14 the Company had no recommendation for any particular ratemaking treatment
15 for the accrued savings. The Company has proposed in this filing, to reduce
16 the annual customer contribution for Trojan decommissioning from \$14 million
17 down to \$4.6 million. Although Staff recognizes the significant decrease in the
18 customer contribution in the Company's proposal, Staff proposes that the
19 accrued savings be used to further reduce ratepayers' annual contribution.
20 Further reducing the annual contribution recognizes that these funds are
21 attributable to the ratepayers who have contributed to the decommissioning and
22 prevents future suggestions by the Company to attribute these funds to other
23 interests or future needs. Immediate ratemaking treatment of the \$20 million

1 lessens the amount of interest due the ratepayers and provides an immediate
2 tangible benefit for customers.

3 **Q. WHAT ISSUES SURROUND STAFF'S PROPOSAL TO AMORTIZE THE**
4 **CREDIT ASSOCIATED WITH SCHEDULE 127, PART C?**

5 A. In its 2002 Resource Valuation Mechanism, PGE over-amortized some power
6 costs. In other words, the Company over-collected on costs which resulted in a
7 credit of approximately \$1.5 million as of December 31, 2006 on Part C of
8 Schedule 127. Since Schedule 127 is no longer a current tariff schedule, Staff
9 proposes that the Company use this credit to off-set costs on Schedule 105,
10 regulatory adjustments.

11 **Q. DOES PGE AGREE WITH STAFF'S PROPOSALS AS THEY RELATE TO**
12 **THESE TWO ISSUES?**

13 A. The Company remained neutral on Staff's proposals for these two issues and
14 did not directly comment on them during its discussions with Staff. In response
15 to Staff's Data request number 201, PGE states that it does not propose a
16 specific ratemaking treatment for the \$1.5 million credit. Additionally, in
17 response to Staff's Data request number 199, related to the \$20 million credit
18 resulting from the Trojan decommissioning costs, the Company simply states
19 that the funds are "available" for ratemaking treatment. Staff urges the
20 Commission to take a pro-active stance and require the Company to refund
21 these credits as proposed by Staff.

1 **Q. DO YOU HAVE ANYTHING FURTHER ON THESE ISSUES OR ANY**
2 **OTHER ISSUES?**

3 A. No.

4 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

5 A. Yes.

CASE: UE 180/UE 181/ UE 184
WITNESS: Carla Owings

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 402

**Exhibits in Support of Direct Testimony
(Corrected)**

August 25, 2006

Portland General Electric
UE 180

Case Summary
December 31, 2007
(000)

	PER APPLICATION Before PW (1)	STAFF PROPOSED Before PW (2)	PER APPLICATION After PW (3)	STAFF PROPOSED After PW (4)
DESCRIPTION				
1 Rate of Return Under Present Rates				
2 Total Combined Rate Base	1,745,972	1,735,421	1,921,100	2,015,306
3				
4 Revenues				
5 Sales Revenues	1,546,707	1,556,502	1,644,624	1,593,124
6 Other Operating Revenues	17,728	19,416	17,728	19,416
7 Total Operating Revenues	1,564,435	1,575,918	1,662,352	1,612,540
8				
9 Operating Expenses				
10 Operation & Maintenance Expenses	1,177,769	1,136,091	1,175,298	1,133,294
11 Depreciation Expense	154,384	154,384	165,050	163,062
12 Amortization Expense	18,848	18,848	18,848	18,848
13 Taxes other than Income	47,497	45,230	47,497	45,230
14 Income Taxes	30,757	50,408	61,894	58,605
15 Miscellaneous Revenue and Expense(Franch. Fees)	36,193	36,422	38,484	37,279
18 Total Operating Expenses	1,465,448	1,441,383	1,507,071	1,456,323
19				
20 Operating Income				
21 Operating Income	98,987	134,556	155,281	156,217
24 Rate of Return at present rates	5.67%	7.75%	8.08%	7.75%
25				
26 Development of Revenue Requirement				
27 Rate of Return @ Company's Requested ROE	8.967%	7.754%	8.967%	7.754%
28				
29 Return at claimed rate of return	156,740		181,769	
30 Earnings Deficiency	57,753		26,488	
31 Net to Gross Multiplier	1.696		1.696	
32 Additional Revenue Requirement	97,917	9,795	44,911	36,623
33				
34 Revenue at Request Rate of Return	1,662,352	1,585,712	1,707,263	1,649,163
36 Percent change from current rates	6.26%	1.36%	9.13%	5.42%
37				

**STAFF NARRATIVE SUMMARY SHEET
ADJUSTMENTS BEFORE PORT WESTWARD**

**UE 180
December 31, 2007
(\$000)**

Item	Staff	Issue	Revenue Requirement Effect
Revenue Requirement on the Company's Filed Results			\$97,917
Proposed Staff Adjustments			
S-ROR A	BC	Rate of Return Staff proposed Cost of Capital Impact before Port Westward Addition	(\$36,055)
S-1	CO	All Other Taxes Adjustment reflecting stipulated agreement	(\$2,338)
S-2	JJ	FIT and SIT Deduction Staff proposes to adjust interest calculation to Staff's weighted cost of Capital	(\$3,698)
S-3	MD	Administrative & General and Operations & Maintenance Adjustment Adjustment reflecting stipulated agreement	(\$6,759)
S-4	MG	Net Variable Power Cost Adjustment Staff proposes to adjust Monet Model to reflect 4-yr forced outage rate of 8.62%	(\$13,254)
S-5	CO	Incentive Adjustment Adjustment reflecting stipulated agreement	(\$4,644)
S-6	CO	Wages & Salary Adjustment reflecting stipulated agreement	(\$3,760)
S-7	ED	Coal Loss Adjustment Staff proposes to remove Company's adjustment for coal loss.	(\$365)

**STAFF NARRATIVE SUMMARY SHEET
ADJUSTMENTS BEFORE PORT WESTWARD**

UE 180

December 31, 2007

(\$000)

Staff/402
Owings/3

S-8	PR	Adjustment to Other Revenues		(\$41)
		Adjustment reflecting stipulated agreement		
S-9	CO	Capital Expenditures Adjustment		(\$768)
		Adjustment reflecting stipulated agreement		
S-10	BW	Extrinsic Value		(\$12,744)
		Staff proposes to adjust for flexible power resources not dispatched by Monet Modeling		
S-11	BW	System Losses		\$0
		Adjustment reflecting stipulated agreement		
S-12	PR	Membership Adjustment		(\$85)
		Adjustment reflecting stipulated agreement		
S-13	CO	Tenant Improvements		\$0
		Adjustment reflecting stipulated agreement		
S-14	MD	Weatherization Adjustment		(\$71)
		Adjustment reflecting stipulated agreement		
S-15	DG	Customer Service & Information Expense Adjustment		(\$1,626)
		Adjustment reflecting stipulated agreement		
S-16	BW	Ancillary Services		(\$1,692)
		Staff proposes to add revenues not included in the Test Period for Ancillary Services		
S*		Revenue Sensitive Costs		(\$222)
			Total Staff-Proposed Adjustments (Base Rates):	(88,122)
			Staff-Calculated Revenue Requirements Change (Base Rates):	\$9,795

**STAFF NARRATIVE SUMMARY SHEET
ADJUSTMENTS BEFORE PORT WESTWARD**

UE 180

**December 31, 2007
(\$000)**

SOI-1	LS	Staff modifies PGE's proposed notification requirements for changing Baseline Demand due to changes in generating capacity or generation operations. Staff also proposes that certain terms used in special conditions in Schedules 75 and 575 be defined.	N/A
SOI-2	CO	Staff proposes to that the Company file a special rate schedule to amortize \$20 million credit available in Trojan Decommissioning deferral account	N/A
SOI-3	CO	Staff proposes to that the Company file a special rate schedule to amortize \$1.5 Million credit attributable to Part C Schedule 127.	N/A
SOI-4	MG	Staff opposes PGE's proposed long-term market-based pricing option for customers to opt-out of cost-of-service for three or five years.	N/A
SOI-5	MG	Staff opposes PGE's proposed 50-50 split load pricing option for large Direct Access customers.	N/A
SOI-6	MG	Staff opposes PGE's proposal to handle monthly balance-of-year Direct Access options through web postings and not through separate advice filings.	N/A
SOI-7	MD	Staff proposes to conduct an audit on software purchases to determine if costs have been properly categorized as capital or expense and to review the \$250,000 capital threshold.	N/A
SOI-8	LS	AMI - Staff proposes that the Company make a supplemental tariff filing for accelerated write-off of existing metering capital as part of its advanced metering proposal.	N/A

Rate Case Staff and Contact Information	
Initials	
BC	Bryan Conway
CO	Carla Owings
DG	Deborah Garcia
ED	Ed Durrenberger
JJ	Judy Johnson
LS	Lisa Schwartz
MD	Mike Dougherty
MG	Maury Galbraith
PR	Paul Rossow
	503-378-6200
	503-378-6629
	503-378-6688
	503-378-1536
	503-378-6636
	503-378-8718
	503-378-3623
	503-378-6667
	503-378-6917

Portland General Electric
UE 180
Revenue Requirement Model
December 31, 2007
(\$000)

	2007 Per application Includes Power Costs (1)	Staff Proposed Adjustments (2)	2007 Adjusted (3)	Revenue Req without Port Westward 1/1/2007 (4)	Results at Reasonable Return Inc. Pwr Costs (5)
SUMMARY SHEET					
1	Operating Revenues				
2	Retail Sales	\$0	\$1,546,707	\$9,795	\$1,556,502
3	Wholesale Sales	0	0	0	0
4	Other Revenues	1,688	17,728	19,416	19,416
5	Total Operating Revenues	<u>\$1,688</u>	<u>\$1,564,435</u>	<u>\$9,795</u>	<u>\$1,575,918</u>
6	Operating Expenses				
7	Net Variable Power Costs	(\$25,199)	\$856,968	\$0	\$831,769
8	Production	(354)	71,970	0	71,616
9	Other Power Supply (Trojan)	0	218	218	218
10	Transmission	(34)	10,279	0	10,245
11	Distribution	(1,623)	60,336	0	58,713
12	Customer Accounting	(69)	0	0	(69)
13	Customer Service & Info	(1,575)	60,015	0	58,440
14	Uncollectibles	0	8,198	52	8,250
15	Administrative and General	(12,876)	109,785	0	96,909
16	Total Operation & Maintenance	<u>(\$41,730)</u>	<u>\$1,177,769</u>	<u>\$52</u>	<u>\$1,136,091</u>
17	Depreciation	\$0	\$154,384	\$0	\$154,384
18	Amortization	0	18,848	0	18,848
19	Taxes Other than Income	(2,267)	47,497	0	45,230
20	Income Taxes	15,914	30,758	3,736	50,408
21	Miscellaneous Revenue and Expense(Franch. Fees)	0	36,193	229	36,422
22	Total Operating Expenses	<u>(\$28,083)</u>	<u>\$1,465,449</u>	<u>\$4,017</u>	<u>\$1,441,383</u>
23	Net Operating Revenues	<u>\$29,771</u>	<u>\$98,986</u>	<u>5,782</u>	<u>\$134,556</u>
24	Average Rate Base				
25	Electric Plant in Service	(\$9,300)	\$4,316,780	\$0	\$4,307,480
26	Accumulated Depreciation & Amortization	0	(2,463,112)	0	(2,463,112)
27	Accumulated Deferred Income Taxes	0	(205,677)	0	(205,677)
28	Accumulated Deferred Inv. Tax Credit	0	(5,005)	0	(5,005)
29	Net Utility Plant	<u>(\$9,300)</u>	<u>\$1,642,986</u>	<u>\$0</u>	<u>\$1,633,686</u>
30	Plant Held for Future Use	\$0	\$0	\$0	\$0
31	Acquisition Adjustments	0	0	0	0
32	Working Capital	(1,461)	76,203	209	74,951
33	Fuel Stock	0	0	0	0
34	Materials & Supplies	0	50,177	0	50,177
35	Customer Advances for Construction	0	0	0	0
36	Weatherization Loans	0	0	0	0
37	Misc Deferred Credits	0	(28,082)	0	(28,082)
38	Misc. Deferred Debits	0	4,689	4,689	4,689
39	Misc. Rate Base Additions/(Deductions)	0	0	0	0
40	Total Average Rate Base	<u>(\$10,761)</u>	<u>\$1,745,973</u>	<u>\$209</u>	<u>\$1,735,421</u>
41	Rate of Return		5.67%	7.42%	7.75%
42	Implied Return on Equity		4.86%	8.61%	9.30%

Portland General Electric
UE 180
Revenue Requirement Model
December 31, 2007
(\$000)

Staff/402
Owings/6

	Company's Change for Port Westward (6)	Results with Port Westward Change (7)	Adjustments Impacting only Port Westward (8)	Adjusted for Port Westward Change (9)	Revenue Req with Port Westward 3/31/2007 (10)	Results with Port Westward 3/1/2007 (11)
SUMMARY SHEET						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						

PORTLAND GENERAL
UE 180
ELECTRIC
INCOME TAX CALCULATION ON REVENUE REQUIREMENT
DECEMBER 31, 2007
(\$000)

	2007 Per Company Filing (1)	Staff Proposed Adjustments (2)	2007 Adjusted (3)	Required Change for Reasonable Return (4)	Results at Reasonable Return (5)
Income Tax Calculations					
1 Book Revenues	\$1,564,435	\$1,688	\$1,566,123	\$9,795	\$1,575,918
2 Book Expenses Other than Depreciation	1,280,307	(43,997)	1,236,310	281	1,236,591
3 State Tax Depreciation	154,384	0	154,384	0	154,384
4 Interest	51,097	5,186	56,283	7	56,289
5 Less: Schedule M Differences	(38,410)	0	(38,410)	0	(38,410)
6 State Taxable Income	\$117,057	\$40,499	\$157,556	\$9,507	\$167,063
7 Production Deduction	(\$4,017)	\$0	(\$4,017)	\$0	(\$4,017)
8 Total State Taxable Income	\$113,040	\$40,499	\$153,539	\$9,507	\$163,046
9 State Income Tax @ 6.617%	\$7,480	\$2,679	\$10,159	\$629	\$10,788
10 State Tax Credits	(166)	0	(166)	0	(166)
11 Net State Income Tax	\$7,314	\$2,679	\$9,993	\$629	\$10,622
12 Additional Tax Depreciation	0	0	0	0	0
13 Plus: Other Schedule M Differences	0	0	0	0	0
14 Federal Taxable Income	\$105,726	\$37,820	\$143,546	\$8,878	\$152,424
15 Federal Tax @ 35%	\$37,004	\$13,235	\$50,239	\$3,107	\$53,346
16 Federal Tax Credits	0	0	0	0	0
17 Current Federal Tax	\$37,004	\$13,235	\$50,239	\$3,107	\$53,346
18 ITC Adjustment	0	0	0	0	0
19 Deferral	1,461	0	1,461	0	1,461
20 Restoration	(\$1,461)	\$0	(\$1,461)	\$0	(\$1,461)
21 Total ITC Adjustment	(\$12,099)	\$0	(\$12,099)	\$0	(\$12,099)
22 Provision for Deferred Taxes	\$30,758	\$15,914	\$46,672	\$3,736	\$50,408
23 Total Income Tax	\$30,758	\$15,914	\$46,672	\$3,736	\$50,408

PORTLAND GENERAL
 UE 180
 ELECTRIC
 INCOME TAX CALCULATION ON REVENUE REQUIREMENT
 DECEMBER 31, 2007
 (\$000)

	Income Tax Calculations	Impact of Port Westward Change (6)	Results with Port Westward Change (7)	Adjustments Impacting Only Port Westward (8)	Adjusted for Port Westward Change (9)	Revenue Req with Port Westward 3/31/2007 (10)	Results at Reasonable Return (11)
1	Book Revenues	\$0	\$1,575,918	\$0	\$1,575,918	\$36,623	\$1,612,540
2	Book Expenses Other than Depreciation	7,676	1,244,267	0	1,244,267	1,051	\$1,245,318
3	State Tax Depreciation	0	154,384	(1,988)	152,396		\$152,396
4	Interest	8,141	64,430	852	65,282	25	\$65,307
5	Less: Schedule M Differences	8,947	(29,463)	0	(29,463)	0	(\$29,463)
6	State Taxable Income	(\$24,764)	\$142,299	\$1,136	\$143,435	\$35,539	\$178,974
7	Production Deduction	\$0	(\$4,017)	\$0	(\$4,017)	\$0	(\$4,017)
8	Total State Taxable Income	(\$24,764)	\$138,282	\$1,136	\$139,418	\$35,539	\$174,957
9	State Income Tax @ 6.617%	(\$1,639)	\$9,149	\$76	\$9,225	\$2,352	\$11,577
10	State Tax Credits	0	(166)	0	(166)	0	(166)
11	Net State Income Tax	(\$1,639)	\$8,983	\$76	\$9,059	\$2,352	\$11,411
12	Additional Tax Depreciation	0	0	0	0	0	0
13	Plus: Other Schedule M Differences	0	0	0	0	0	0
14	Federal Taxable Income	(\$23,125)	\$129,299	\$1,060	\$130,359	\$33,187	\$163,546
15	Federal Tax @ 35%	(\$8,094)	\$45,252	\$371	\$45,623	\$11,615	\$57,238
16	Federal Tax Credits	0	0	0	0	0	0
17	Current Federal Tax	(\$8,094)	\$45,252	\$371	\$45,623	\$11,615	\$57,238
18	ITC Adjustment	0	0	0	0	0	0
19	Deferral	0	1,461	0	1,461	0	0
20	Restoration	0	(\$1,461)	\$0	(\$1,461)	\$0	\$0
21	Total ITC Adjustment	\$0	(\$8,553)	\$0	(\$8,553)	\$0	\$3,316
22	Provision for Deferred Taxes	\$3,516		\$0			
23	Total Income Tax	(\$6,217)	\$44,191	\$447	\$44,638	\$13,967	\$58,605

PORTLAND GENERAL ELECTRIC

UE 180

ADJUSTMENTS BEFORE PORT WESTWARD

DECEMBER 31, 2007

(\$000)

Staff/402
Owings/9

	All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)	System Losses Adjustment (S-11)
Staff Adjustments											
Operating Revenues											
1 Retail Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Wholesale Sales	0	0	0	0	0	0	0	0	0	0	0
3 Other Revenues	0	0	0	0	0	0	0	40	0	0	0
4 Total Operating Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0	\$0
Operating Expenses											
5 Net Variable Power Costs	\$0	\$0	\$0	(\$12,847)	\$0	\$0	\$0	\$0	\$0	(\$12,352)	0
6 Production	0	0	0	0	0	0	(354)	0	0	0	0
7 Other Power Supply (Trojan)	0	0	0	0	0	0	0	0	0	0	0
8 Transmission	0	0	(34)	0	0	0	0	0	0	0	0
9 Distribution	0	0	(1,623)	0	0	0	0	0	0	0	0
10 Customer Accounting	0	0	0	0	0	0	0	0	0	0	0
11 Customer Service & Info	0	0	0	0	0	0	0	0	0	0	0
12 Uncollectibles	0	0	0	0	0	0	0	0	0	0	0
13 Administrative and General	0	0	(4,894)	0	(4,366)	(3,534)	0	0	0	0	0
14 Total Operating & Maintenance	\$0	\$0	(\$6,551)	(\$12,847)	(\$4,366)	(\$3,534)	(\$354)	\$0	\$0	(\$12,352)	\$0
15 Depreciation	0	0	0	0	0	0	0	0	0	0	0
16 Amortization	0	0	0	0	0	0	0	0	0	0	0
17 Taxes Other than Income	(2,267)	0	0	0	0	0	0	0	0	0	0
18 Income Taxes	892	(2,174)	2,577	5,054	1,734	1,403	139	16	89	4,859	0
19 Miscellaneous Revenue and Expense	(\$1,375)	(\$2,174)	(\$3,974)	(\$7,793)	(\$2,632)	(\$2,131)	(\$215)	\$16	\$89	(\$7,493)	\$0
20 Total Operating Expenses	\$1,375	\$2,174	\$3,974	\$7,793	\$2,632	\$2,131	\$215	\$24	(\$89)	\$7,493	\$0
21 Net Operating Revenues											
22 Average Rate Base											
23 Electric Plant in Service	0	0	0	0	(1,271)	(1,029)	0	0	(7,000)	0	0
24 Accumulated Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0
25 Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0
26 Accumulated Deferred Inv. Tax Credit	0	0	0	0	0	0	0	0	0	0	0
27 Net Utility Plant	\$0	\$0	\$0	\$0	(\$1,271)	(\$1,029)	\$0	\$0	(\$7,000)	\$0	\$0
28 Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0
29 Acquisition Adjustments	0	0	0	0	0	0	0	0	0	0	0
30 Working Capital	(72)	(113)	(207)	(405)	(137)	(111)	(11)	1	5	(390)	0
31 Fuel Stock	0	0	0	0	0	0	0	0	0	0	0
32 Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0
33 Customer Advances for Construction	0	0	0	0	0	0	0	0	0	0	0
34 Weatherization Loans	0	0	0	0	0	0	0	0	0	0	0
35 Prepayments	0	0	0	0	0	0	0	0	0	0	0
36 Misc. Deferred Debits	0	0	0	0	0	0	0	0	0	0	0
37 Misc. Rate Base Additions/(Deductions)	0	0	0	0	0	0	0	0	0	0	0
38 Total Average Rate Base	(\$72)	(\$113)	(\$207)	(\$405)	(\$1,408)	(\$1,140)	(\$11)	\$1	(\$6,995)	(\$390)	\$0
39 Revenue Requirement Effect	(\$2,338)	(\$3,698)	(\$6,759)	(\$13,254)	(\$4,644)	(\$3,760)	(\$365)	(\$41)	(\$768)	(\$12,744)	\$0

PORTLAND GENERAL ELECTRIC
UE 180
ADJUSTMENTS BEFORE PORT WESTWARD
DECEMBER 31, 2007
(\$000)

	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Total Adjustments (Base Rates)
Staff Adjustments						
1						
2	\$0	\$0	\$0	\$0	\$0	\$0
3	0	0	0	0	0	\$0
4	0	0	0	0	1,648	\$1,688
5	\$0	\$0	\$0	\$0	\$1,648	\$1,688
6						
7	\$0	\$0	\$0	\$0	\$0	(\$25,199)
8	0	0	0	0	0	(\$354)
9	0	0	0	0	0	\$0
10	0	0	0	0	0	(\$34)
11	0	0	0	0	0	(\$1,623)
12	0	0	(69)	0	0	(\$69)
13	0	0	0	(1,575)	0	(\$1,575)
14	0	0	0	0	0	\$0
15	(82)	0	0	0	0	(\$12,876)
16	(\$82)	\$0	(\$69)	(\$1,575)	\$0	(\$41,730)
17	0	0	0	0	0	\$0
18	0	0	0	0	0	\$0
19	0	0	0	0	0	(\$2,267)
20	32	0	27	619	647	\$15,914
21						\$0
22	(\$50)	\$0	(\$42)	(\$956)	\$647	(\$28,083)
23	\$50	\$0	\$42	\$956	\$1,001	\$29,771
24						
25	0	0	0	0	0	(\$9,300)
26	0	0	0	0	0	\$0
27	0	0	0	0	0	\$0
28	0	0	0	0	0	\$0
29	\$0	\$0	\$0	\$0	\$0	(\$9,300)
30	0	0	0	0	0	\$0
31	0	0	0	0	0	\$0
32	(3)	0	(2)	(50)	34	(\$1,461)
33	0	0	0	0	0	\$0
34	0	0	0	0	0	\$0
35	0	0	0	0	0	\$0
36	0	0	0	0	0	\$0
37	0	0	0	0	0	\$0
38	0	0	0	0	0	\$0
39	0	0	0	0	0	\$0
40	(\$3)	\$0	(\$2)	(\$50)	\$34	(\$10,761)
41	(\$85)	\$0	(\$71)	(\$1,626)	(\$1,692)	(\$51,845)

PORTLAND GENERAL ELECTRIC
JE 180
TAX CALCULATIONS TO ADJUSTMENTS BEFORE PORT WESTWARD
DECEMBER 31, 2007
(\$000)

	All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)
1 Book Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40	\$0	\$0
2 Book Expenses Other than Depreciation	(2,267)	0	(6,551)	(12,847)	(4,366)	(3,534)	(354)	0	0	(12,352)
3 State Tax Depreciation	0	0	0	0	0	0	0	0	0	0
4 Interest	(2)	5,531	(7)	(13)	(46)	(37)	(0)	0	(227)	(13)
5 Schedule M Differences	0	0	0	0	0	0	0	0	0	0
6 State Taxable Income	\$2,269	(\$5,531)	\$6,558	\$12,860	\$4,412	\$3,571	\$354	\$40	\$227	\$12,365
7 Add OR Depletion Adjustment-Net	0	0	0	0	0	0	0	0	0	0
8 Total State Taxable Income	\$2,269	(\$5,531)	\$6,558	\$12,860	\$4,412	\$3,571	\$354	\$40	\$227	\$12,365
9 State Income Tax	\$150	(\$366)	\$434	\$851	\$292	\$236	\$23	\$3	\$15	\$818
10 State Tax Credits	0	0	0	0	0	0	0	0	0	0
11 Net State Income Tax	\$150	(\$366)	\$434	\$851	\$292	\$236	\$23	\$3	\$15	\$818
12 Additional Tax Depreciation	0	0	0	0	0	0	0	0	0	0
13 Other Schedule M Differences	0	0	0	0	0	0	0	0	0	0
14 Federal Taxable Income	\$2,119	(\$5,165)	\$6,124	\$12,009	\$4,120	\$3,335	\$331	\$37	\$212	\$11,547
15 Federal Tax @ 35%	742	(1,808)	2,143	4,203	1,442	1,167	116	13	74	4,041
16 Federal Tax Credits	0	0	0	0	0	0	0	0	0	0
17 Current Federal Tax	\$742	(\$1,808)	\$2,143	\$4,203	\$1,442	\$1,167	\$116	\$13	\$74	\$4,041
18 ITC Adjustment										
19 Deferral	0	0	0	0	0	0	0	0	0	0
20 Restoration	0	0	0	0	0	0	0	0	0	0
21 Total ITC Adjustment	0	0	0	0	0	0	0	0	0	0
22 Provision for Deferred Taxes	0	0	0	0	0	0	0	0	0	0
23 Total Income Tax	\$892	(\$2,174)	\$2,577	\$5,054	\$1,734	\$1,403	\$139	\$16	\$89	\$4,859

REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS

All Other Taxes (S-1)	FIT & SIT Adjustment (S-2)	A&G and O&M Adjustment (S-3)	Power Cost Adjustment (S-4)	Incentive Adjustment (S-5)	Wages & Salary Adjustment (S-6)	Coal Loss Adjustment (S-7)	Other Revenues Adjustment (S-8)	Capital Expenditures Adjustment (S-9)	Extrinsic Value Adjustment (S-10)
(\$2,329)	(\$3,683)	(\$6,732)	(\$13,201)	(\$4,459)	(\$3,610)	(\$364)	(\$41)	\$151	(\$12,693)
(9)	(15)	(27)	(53)	(185)	(150)	(1)	0	(919)	(51)
(\$2,338)	(\$3,698)	(\$6,759)	(\$13,254)	(\$4,644)	(\$3,760)	(\$365)	(\$41)	(\$768)	(\$12,744)
Revenues and Expenses									
Rate Base									
Total									

PORTLAND GENERAL ELECTRIC

UE 180

TAX CALCULATIONS TO ADJUSTMENTS BEFORE PORT WESTWARD

DECEMBER 31, 2007

(\$000)

	System Losses Adjustment (S-11)	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Total Adjustments (Base Rates)
Income Tax Calculations							
1 Book Revenues	\$0	\$0	\$0	\$0	\$0	\$1,648	\$1,688
2 Book Expenses Other than Depreciation	0	(82)	0	(69)	(1,575)	0	(\$43,997)
3 State Tax Depreciation	0	0	0	0	0	0	\$0
4 Interest	0	(0)	0	(0)	(2)	1	\$5,186
5 Schedule M Differences	0	0	0	0	0	0	\$0
6 State Taxable Income	\$0	\$82	\$0	\$69	\$1,577	\$1,647	\$40,499
7 Add OR Depletion Adjustment-Net	0	0	0	0	0	0	\$0
8 Total State Taxable Income	\$0	\$82	\$0	\$69	\$1,577	\$1,647	\$40,499
9 State Income Tax	\$0	\$5	\$0	\$5	\$104	\$109	\$2,679
10 State Tax Credits	0	0	0	0	0	0	\$0
11 Net State Income Tax	\$0	\$5	\$0	\$5	\$104	\$109	\$2,679
12 Additional Tax Depreciation	0	0	0	0	0	0	\$0
13 Other Schedule M Differences	0	0	0	0	0	0	\$0
14 Federal Taxable Income	\$0	\$77	\$0	\$64	\$1,473	\$1,538	\$37,820
15 Federal Tax @ 35%	0	27	0	22	515	538	\$13,235
16 Federal Tax Credits	0	0	0	0	0	0	\$0
17 Current Federal Tax	\$0	\$27	\$0	\$22	\$515	\$538	\$13,235
18 ITC Adjustment							
19 Deferral	0	0	0	0	0	0	\$0
20 Restoration	0	0	0	0	0	0	\$0
21 Total ITC Adjustment	0	0	0	0	0	0	\$0
22 Provision for Deferred Taxes	0	0	0	0	0	0	\$0
23 Total Income Tax	\$0	\$32	\$0	\$27	\$619	\$647	\$15,914

REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS

System Losses Adjustment (S-11)	Membership Adjustment (S-12)	Tenant Improvements Adjustment (S-13)	Weatherization Services Adjustment (S-14)	Customer Info and Advertising Adjustment (S-15)	Ancillary Services Adjustment (S-16)	Total Adjustments (Base Rates)
\$0	(\$85)	\$0	(\$71)	(\$1,619)	(\$1,696)	(\$50,432)
0	0	0	0	(7)	4	(\$1,413)
\$0	(\$85)	\$0	(\$71)	(\$1,626)	(\$1,692)	(\$51,845)

Revenues and Expenses	
Rate Base	
Total	

**PORTLAND GENERAL ELECTRIC
UE 180
STAFF NARRATIVE SUMMARY AFTER PORT WESTWARD
MARCH 1, 2007**

Item	Staff	Issue	Revenue Requirement Effect
Revenue Requirement on the Company's Filed Results			\$44,911
Proposed Staff Adjustments			
S-ROR B	BC	Rate of Return Staff proposed Cost of Capital Impact after Port Westward Addition	(5,742)
S-PW-1	JJ	FIT and SIT Deduction to adjust interest calculation to Staff's weighted cost of debt.	(\$569)
S-PW-2	CO	Life Estimate Adjustment Adjustment to reflect change of life estimate for Port Westward from 28.5 years to 35 years	(\$1,921)
S*		Revenue Sensitive Costs	(56)
Total Staff-Proposed Adjustments (Base Rates):			(8,288)
Staff-Calculated Revenue Requirements Change (Base Rates):			\$36,623

PORTLAND GENERAL ELECTRIC
UE 180
Adjustments After Port Westward
MARCH 1, 2007
(\$000)

	Staff Adjustments	FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)		Total Adjustments (Base Rates)
1	Operating Revenues				
2	Retail Sales	\$0	\$0		\$0
3	Wholesale Sales	0	0		\$0
4	Other Revenues	0	0		\$0
5	Total Operating Revenues	\$0	\$0		\$0
6	Operating Expenses				
7	Net Variable Power Costs	\$0	\$0		\$0
8	Production	0	0		\$0
9	Other Power Supply (Trojan)	0	0		\$0
10	Transmission	0	0		\$0
11	Distribution	0	0		\$0
12	Customer Accounting	0	0		\$0
13	Customer Service & Info	0	0		\$0
14	Collectibles	0	0		\$0
15	Administrative and General	0	0		\$0
16	Total Operation & Maintenance	\$0	\$0		\$0
17	Depreciation	0	(1,988)		(\$1,988)
18	Amortization	0	0		\$0
19	Taxes Other than Income	0	0		\$0
20	Income Taxes	(335)	762		\$427
21	Miscellaneous Revenue and Expense				
22	Total Operating Expenses	(\$335)	(\$1,206)		(\$1,541)
23	Net Operating Revenues	\$335	\$1,206		\$1,541
24	Average Rate Base				
25	Electric Plant in Service	0	994		\$994
26	Accumulated Depreciation & Amortization	0	0		\$0
27	Accumulated Deferred Income Taxes	0	0		\$0
28	Accumulated Deferred Inv. Tax Credit	0	0		\$0
29	Net Utility Plant	\$0	\$994		\$994
30	Plant Held for Future Use	0	0		\$0
31	Acquisition Adjustments	0	0		\$0
32	Working Capital	(17)	(63)		(\$80)
33	Fuel Stock	0	0		\$0
34	Materials & Supplies	0	0		\$0
35	Customer Advances for Construction	0	0		\$0
36	Weatherization Loans	0	0		\$0
37	Prepayments	0	0		\$0
38	Misc. Deferred Debits	0	0		\$0
39	Misc. Rate Base Additions/(Deductions)	0	0		\$0
40	Total Average Rate Base	(\$17)	\$931		\$914
41	Revenue Requirement Effect	(\$569)	(\$1,921)		(\$2,490)

PORTLAND GENERAL ELECTRIC
UE 180
TAX ADJUSTMENTS AFTER PORT WESTWARD
MARCH 1, 2007
(\$000)

	FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)			Total Adjustments (Base Rates)
Income Tax Calculations					
1	\$0	\$0			\$0
2	0	0			\$0
3	0	(1,988)			(\$1,988)
4	852				852
5	0	0			\$0
6	(\$852)	\$1,988			\$1,136
7	0	0			\$0
8	(\$852)	\$1,988			\$1,136
9	(\$56)	\$132			\$76
10	0	0			\$0
11	(\$56)	\$132			\$76
12	0	0			\$0
13	0	0			\$0
14	(\$796)	\$1,856			\$1,060
15	(279)	650			\$371
16	0	0			\$0
17	(\$279)	\$650			\$371
18	0	0			\$0
19	0	0			\$0
20	0	0			\$0
21	0	0			\$0
22	0	0			\$0
23	(\$335)	\$782			\$447

**REVENUE REQUIREMENTS
EFFECTS OF ADJUSTMENTS**

	FIT & SIT Adjustment (S-PW-1)	Life Estimate Adjustment (S-PW-2)		Total Adjustments (Base Rates)
Revenues and Expenses	(\$567)	(\$2,043)		(\$2,610)
Rate Base	(2)	122		\$120
Total	(\$569)	(\$1,921)		(\$2,490)

PORTLAND GENERAL ELECTRIC

UE 180

DECEMBER 31, 2007

COST OF CAPITAL AND REVENUE SENSITIVE COSTS
(\$'000)

REVENUE SENSITIVE COSTS	
Company's Case	1.00000
Revenues	
Operating Revenue Deductions	0.00530
Uncollectible Accounts	0.02340
Taxes Other - Franchise	
- Other	
- Resource supplier	0.9713
State Taxable Income	
State Income Tax	0.06427
Federal Taxable Income	0.90703
Federal Income Tax @ 35%	0.31746
ITC	
Current FIT	0.31746
Other	
Total Excise Taxes	0.38173
Total Revenue Sensitive Costs	0.41043
Utility Operating Income	0.58957
Net-to-Gross Factor	1.696155

COST OF CAPITAL - STAFF		% of CAPITAL		COST		WEIGHTED COST	
Common Equity	49.50%	9.80%	4.85%				
Preferred Stock	0.00%	0.00%	0.00%				
Long Term Debt	50.50%	6.59%	3.33%				
Total	100.00%						8.18%

CASE: UE 180/UE 181/UE 184
WITNESS: Judy Johnson

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 500

**Direct Testimony
(Corrected)**

August 25, 2006

1 **Q. PLEASE STATE YOUR NAME, OCCUPATION, AND BUSINESS**
2 **ADDRESS.**

3 A. My name is Judy Johnson. I am Program Manager of the Rates and Tariffs
4 Section in the Electric and Natural Gas Division at the Public Utility
5 Commission of Oregon. My business address is 550 Capitol Street NE Suite
6 215, Salem, Oregon 97301-2551.

7 **Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND WORK**
8 **EXPERIENCE.**

9 A. My Witness Qualification Statement is found in Exhibit Staff/501.

10 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

11 A. I am sponsoring the Federal and State Income Tax Adjustment. My testimony
12 also supports staff witness Ms. Schwartz's testimony on Portland General
13 Electric's (PGE) proposal to install advanced metering infrastructure (AMI).
14 Specifically, my testimony addresses whether the company appropriately
15 calculated the components that comprise the proposed \$3.7 million in
16 accelerated write-off for existing meters.

17 **Q. DID YOU PREPARE AN EXHIBIT FOR THIS DOCKET?**

18 A. Yes. I prepared Exhibit Staff/502, consisting of 2 pages.

ISSUE 1, FEDERAL AND STATE INCOME TAXES-**Q. PLEASE DESCRIBE THE ADJUSTMENT YOU ARE SPONSORING.**

A. When taxes are calculated for ratemaking purposes, there are several components that are taken into consideration. For purposes of this calculation, I do not change any component except for the weighted average cost of debt, which is used to calculate interest deductions as seen on Staff/502, Johnson/1 and 2.

Q. WHY DO YOU CHANGE THE WEIGHTED AVERAGE COST OF DEBT?

A. I use the weighted average cost of debt as calculated by staff witness Mr. Morgan. It is appropriate to use staff's weighted average cost of debt to recalculate interest in order to be consistent with staff's case.

Q. HOW DOES CHANGING THE WEIGHTED AVERAGE COST OF DEBT CHANGE THE INTEREST CALCULATION?

A. The weighted average cost of debt is multiplied by the company's rate base and the result is a new figure for interest expense that reflects staff's new cost of debt and/or capital structure.

Q. WHAT IS THE RESULT OF USING STAFF'S WEIGHTED AVERAGE COST OF DEBT?

A. The result, on all rate base except Port Westward, is a decrease in State Income Taxes of \$366,000 and a decrease in Federal Income Taxes of \$1,808,000. The result on Port Westward rate base is a decrease in State Income taxes of \$56,000 and a decrease in Federal Income taxes of \$278,000.

1 **Q. IS THIS ADJUSTMENT SUBJECT TO CHANGE AT THE CONCLUSION**
2 **OF THE RATE CASE?**

3 A. Yes. This adjustment should be updated for the Commission-approved
4 weighted average cost of debt at the conclusion of the rate case.

1 **ISSUE 2, AMI ACCELERATED WRITE-OFF**

2 **Q. PLEASE EXPLAIN HOW PGE CALCULATED THE \$3.7 MILLION**
3 **REVENUE REQUIREMENT FOR ACCELERATED WRITE-OFF OF**
4 **EXISTING METERS.**

5 A. The company applied its approved cost of capital and gross-up factor to the
6 applicable meter net rate base and depreciation expense. The \$3.7 million
7 revenue requirement in the test year reflects the difference in costs between
8 status quo of the old system revenue requirement and the revenue requirement
9 of the old system as the accelerated depreciation is applied, which would set
10 the net book value of the existing meters to zero by the end of the AMI
11 installation period.

12 **Q. ARE THE COMPONENTS OF THE REQUEST CALCULATED**
13 **CORRECTLY?**

14 A. Yes.

15 **Q. IF THE COMMISSION APPROVES PGE'S REQUEST FOR**
16 **ACCELERATED WRITE-OFF OF EXISTING METERS, SHOULD THE**
17 **AMOUNT INCLUDED IN RATES BE \$3.7 MILLION?**

18 A. No. That amount is based on using the cost of capital and gross-up factor
19 approved in UE 115. If the Commission approves PGE's request for
20 accelerated write-off of existing meters, the amount that should be included in
21 rates should be recalculated using the factors approved in this current rate
22 case.

23 **Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?**

1 A. Yes.

CASE: UE 180/UE 181/UE 184
WITNESS: Judy Johnson

**PUBLIC UTILITY COMMISSION
OF
OREGON**

STAFF EXHIBIT 502

**Exhibits in Support of Direct Testimony
(Corrected)**

August 25, 2006

PGE - UE 180/UE 181/UE 184
Income Tax: Adjusted Results

Staff/502
 Johnson/1

2007 test period; dollars in 000

Calculates test period income tax for the adjusted results of operations based on the following:

- (a) Ratemaking Interest deduction calculated using staff's proposed weighted cost of debt.
- (b) Does not include Port Westward.

In Staff's revenue requirement model, the interest effect for individual adjustments will be included in the income tax calculation for each.

State & Federal Income Tax - Twelve months ended December 2007

Line No.	Description	Staff	As Filed	Adjustments
1	Operating Revenues	1,662,352	1,662,352	
2	O&M Expense (Includes Depreciation & Other Taxes)	1,437,502	1,437,502	
3	Interest Deductions	56,690	51,158	
4	Book Taxable Income	168,160	173,692	
5	Production Deduction	4,017	4,017	
6	Temporary Schedule M	(30,787)	(30,787)	
7	Permanent Schedule M	(7,623)	(7,623)	
8	Income Before State Tax	202,553	208,085	
9	State Tax Rate	6.617%	6.617%	
10	State Tax Expense	13,403	13,769	
11	State Tax Credits	(166)	(166)	
12	Net State Income Tax	13,237	13,603	(366)
13	Taxable Income	189,316	194,482	
14	Federal Tax Rate	35.000%	35.000%	
15	Total Federal Income Tax	66,261	68,069	(1,808)
16	ITC Amortization	(1,461)	(1,461)	
17	Deferred Taxes	(12,099)	(12,099)	
18	Total Income Tax (State, Federal, Defer, & ITC)	65,938	68,112	(2,174)

2007 test period; dollars in 000

Calculates test period income tax for the adjusted results of operations based on the following:

- (a) Ratemaking Interest deduction calculated using staff's proposed weighted cost of debt.
- (b) Port Westward only.

In Staff's revenue requirement model, the interest effect for individual adjustments will be included in the income tax calculation for each.

State & Federal Income Tax - Twelve months ended December 2007

Line No.	Description	Staff	As Filed	Adjustments
1	Operating Revenues	44,911	44,911	
2	O&M Expense (Includes Depreciation & Other Taxes)	8,665	8,665	
3	Interest Deductions	9,022	8,170	
4	Book Taxable Income	27,224	28,076	
5	Production Deduction	0	0	
6	Temporary Schedule M	8,947	8,947	
7	Permanent Schedule M	0	0	
8	Income Before State Tax	18,277	19,129	
9	State Tax Rate	6.617%	6.617%	
10	State Tax Expense	1,209	1,266	
11	State Tax Credits	0	0	
12	Net State Income Tax	1,209	1,266	(56)
13	Taxable Income	17,068	17,863	
14	Federal Tax Rate	35.000%	35.000%	
15	Total Federal Income Tax	5,974	6,252	(278)
16	ITC Amortization	0	0	
17	Deferred Taxes	0	0	
18	Total Income Tax (State, Federal, Defer, & ITC)	7,183	7,518	(335)

CERTIFICATE OF SERVICE

UE 180/UE 181/UE 184

I certify that I have this day served the foregoing document upon all parties of record in this proceeding by delivering a copy in person or by mailing a copy properly addressed with first class postage prepaid, or by electronic mail pursuant to OAR 860-13-0070, to the following parties or attorneys of parties.

Dated at Salem, Oregon, this 25th day of August, 2006.



Stephanie S. Andrus
Assistant Attorney General
Of Attorneys for Public Utility Commission's Staff
1162 Court Street NE
Salem, Oregon 97301-4096
Telephone: (503) 378-6322

UE 180
Service List (Parties)

JIM DEASON (Q) ATTORNEY AT LAW	521 SW CLAY ST STE 107 PORTLAND OR 97201-5407 jimdeason@comcast.net
ROBERT VALDEZ	PO BOX 2148 SALEM OR 97308-2148 bob.valdez@state.or.us
AF LEGAL & CONSULTING SERVICES	
ANN L FISHER (Q) ATTORNEY AT LAW	2005 SW 71ST AVE PORTLAND OR 97225-3705 energlaw@aol.com
BOEHM KURTZ & LOWRY	
KURT J BOEHM (Q) ATTORNEY	36 E SEVENTH ST - STE 1510 CINCINNATI OH 45202 kboehm@bkllawfirm.com
MICHAEL L KURTZ (Q)	36 E 7TH ST STE 1510 CINCINNATI OH 45202-4454 mkurtz@bkllawfirm.com
BONNEVILLE POWER ADMINISTRATION	
GEOFFREY M KRONICK LC7 (Q)	PO BOX 3621 PORTLAND OR 97208-3621 gmkronick@bpa.gov
CRAIG SMITH	PO BOX 3621--L7 PORTLAND OR 97208-3621 csmith@bpa.gov
BRUBAKER & ASSOCIATES INC	
JAMES T SELECKY (Q)	1215 FERN RIDGE PKWY - STE 208 ST. LOUIS MO 63141 jtselecky@consultbai.com
CABLE HUSTON BENEDICT HAAGENSEN & LLOYD LLP	
TAMARA FAUCETTE	1001 SW 5TH AVE STE 2000 PORTLAND OR 97204 tfaucette@chbh.com

CHAD M STOKES	1001 SW 5TH - STE 2000 PORTLAND OR 97204 cstokes@chbh.com
CITIZENS' UTILITY BOARD OF OREGON	
LOWREY R BROWN (Q) UTILITY ANALYST	610 SW BROADWAY - STE 308 PORTLAND OR 97205 lowrey@oregoncub.org
JASON EISDORFER (Q) ENERGY PROGRAM DIRECTOR	610 SW BROADWAY STE 308 PORTLAND OR 97205 jason@oregoncub.org
COMMUNITY ACTION DIRECTORS OF OREGON	
JIM ABRAHAMSON (Q) COORDINATOR	PO BOX 7964 SALEM OR 97303-0208 jim@cado-oregon.org
CONSTELLATION NEWENERGY INC	
WILLIAM H CHEN REGULATORY CONTACT	2175 N CALIFORNIA BLVD STE 300 WALNUT CREEK CA 94596 bill.chen@constellation.com
DANIEL W MEEK ATTORNEY AT LAW	
DANIEL W MEEK (Q) ATTORNEY AT LAW	10949 SW 4TH AVE PORTLAND OR 97219 dan@mee.net
DAVISON VAN CLEVE PC	
S BRADLEY VAN CLEVE (Q)	333 SW TAYLOR - STE 400 PORTLAND OR 97204 mail@dvclaw.com
DEPARTMENT OF JUSTICE	
STEPHANIE S ANDRUS (Q) ASSISTANT ATTORNEY GENERAL	REGULATED UTILITY & BUSINESS SECTION 1162 COURT ST NE SALEM OR 97301-4096 stephanie.andrus@state.or.us

<p>EPCOR MERCHANT & CAPITAL (US) INC</p> <p>LORNE WHITTLES MGR - PNW MARKETING</p>	<p>1161 W RIVER ST STE 250 BOISE ID 83702 lwhittles@epcor.ca</p>
<p>GRESHAM CITY ATTORNEY'S OFFICE</p> <p>DAVID R RIS SR. ASST. CITY ATTORNEY</p>	<p>CITY OF GRESHAM 1333 NW EASTMAN PARKWAY GRESHAM OR 97030 david.ris@ci.gresham.or.us</p>
<p>GRESHAM CITY OF</p> <p>JOHN HARRIS (Q) TRANSPORTATION OPERATIONS SUPERINTENDENT</p>	<p>1333 NW EASTMAN PKWY GRESHAM OR 97030 john.harris@ci.gresham.or.us</p>
<p>KAFOURY & MCDOUGAL</p> <p>LINDA K WILLIAMS (Q) ATTORNEY AT LAW</p>	<p>10266 SW LANCASTER RD PORTLAND OR 97219-6305 linda@lindawilliams.net</p>
<p>LEAGUE OF OREGON CITIES</p> <p>ANDREA FOGUE (Q) SENIOR STAFF ASSOCIATE</p>	<p>PO BOX 928 1201 COURT ST NE STE 200 SALEM OR 97308 afogue@orcities.org</p>
<p>MCDOWELL & ASSOCIATES PC</p> <p>KATHERINE A MCDOWELL ATTORNEY</p>	<p>520 SW SIXTH AVE - SUITE 830 PORTLAND OR 97204 katherine@mcd-law.com</p>
<p>NORTHWEST ECONOMIC RESEARCH INC</p> <p>LON L PETERS (Q)</p>	<p>607 SE MANCHESTER PLACE PORTLAND OR 97202 lpeters@pacifier.com</p>
<p>NORTHWEST NATURAL</p> <p>ELISA M LARSON (Q) ASSOCIATE COUNSEL</p>	<p>220 NW 2ND AVE PORTLAND OR 97209 elisa.larson@nwnatural.com</p>

<p>NORTHWEST NATURAL GAS COMPANY</p> <p>ALEX MILLER (Q) DIRECTOR - REGULATORY AFFAIRS</p>	<p>220 NW SECOND AVE PORTLAND OR 97209-3991 alex.miller@nwnatural.com</p>
<p>OREGON ENERGY COORDINATORS ASSOCIATION</p> <p>KARL HANS TANNER (Q) PRESIDENT</p>	<p>2448 W HARVARD BLVD ROSEBURG OR 97470 karl.tanner@ucancap.org</p>
<p>PACIFICORP</p> <p>LAURA BEANE MANAGER - REGULATORY</p>	<p>825 MULTNOMAH STE 2000 PORTLAND OR 97232 laura.beane@pacificorp.com</p>
<p>PORTLAND CITY OF - OFFICE OF CITY ATTORNEY</p> <p>BENJAMIN WALTERS (Q) DEPUTY CITY ATTORNEY</p>	<p>1221 SW 4TH AVE - RM 430 PORTLAND OR 97204 bwalters@ci.portland.or.us</p>
<p>PORTLAND CITY OF - OFFICE OF TRANSPORTATION</p> <p>RICHARD GRAY STRATEGIC PROJECTS MGR/SMIF ADMINISTRATOR</p>	<p>1120 SW 5TH AVE RM 800 PORTLAND OR 97204 richard.gray@pdxtrans.org</p>
<p>PORTLAND CITY OF ENERGY OFFICE</p> <p>DAVID TOOZE SENIOR ENERGY SPECIALIST</p>	<p>721 NW 9TH AVE -- SUITE 350 PORTLAND OR 97209-3447 dtooze@ci.portland.or.us</p>
<p>PORTLAND GENERAL ELECTRIC</p> <p>RATES & REGULATORY AFFAIRS</p>	<p>RATES & REGULATORY AFFAIRS 121 SW SALMON ST 1WTC0702 PORTLAND OR 97204 pge.opuc.filings@pgn.com</p>
<p>DOUGLAS C TINGEY (Q)</p>	<p>121 SW SALMON 1WTC13 PORTLAND OR 97204 doug.tingey@pgn.com</p>

PRESTON GATES ELLIS LLP HARVARD P SPIGAL	222 SW COLUMBIA ST STE 1400 PORTLAND OR 97201-6632 hspigal@prestongates.com
SEMPRA GLOBAL THEODORE E ROBERTS	101 ASH ST HQ 13D SAN DIEGO CA 92101-3017 troberts@sempra.com
LINDA WRAZEN	101 ASH ST HQ8C SAN DIEGO CA 92101-3017 lwrazen@sempraglobal.com
SMIGEL ANDERSON & SACKS SCOTT H DEBROFF	RIVER CHASE OFFICE CENTER 4431 NORTH FRONT ST HARRISBURG PA 17110 sdebroyff@sasllp.com

UE 181
Service List (Parties)

CITIZENS' UTILITY BOARD OF OREGON	
JASON EISDORFER ENERGY PROGRAM DIRECTOR	610 SW BROADWAY STE 308 PORTLAND OR 97205 jason@oregoncub.org
PORTLAND CITY OF - OFFICE OF CITY ATTORNEY	
BENJAMIN WALTERS DEPUTY CITY ATTORNEY	1221 SW 4TH AVE - RM 430 PORTLAND OR 97204 bwalters@ci.portland.or.us
PORTLAND CITY OF - OFFICE OF TRANSPORTATION	
RICHARD GRAY STRATEGIC PROJECTS MGR/SMIF ADMINISTRATOR	1120 SW 5TH AVE RM 800 PORTLAND OR 97204 richard.gray@pdxtrans.org
PORTLAND CITY OF ENERGY OFFICE	
DAVID TOOZE SENIOR ENERGY SPECIALIST	721 NW 9TH AVE -- SUITE 350 PORTLAND OR 97209-3447 dtooze@ci.portland.or.us
PORTLAND GENERAL ELECTRIC	
DOUGLAS C TINGEY (Q) ASST GENERAL COUNSEL	121 SW SALMON 1WTC13 PORTLAND OR 97204 doug.tingey@pgn.com

UE 184
Service List (Parties)

PORTLAND GENERAL ELECTRIC	
RATES & REGULATORY AFFAIRS	RATES & REGULATORY AFFAIRS 121 SW SALMON ST 1WTC0702 PORTLAND OR 97204 pge.opuc.filings@pgn.com
DOUGLAS C TINGEY	121 SW SALMON 1WTC13 PORTLAND OR 97204 doug.tingey@pgn.com