

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON STATE ATTORNEY
GENERAL'S OFFICE AND THE
INDUSTRIAL CUSTOMERS OF
NORTHWEST UTILITIES,

Joint Complainants,

v.

PACIFICORP, d/b/a PACIFIC POWER &
LIGHT CORP.

Respondent.

Docket No. UE-_____

JOINT COMPLAINT OF ICNU AND
PUBLIC COUNSEL

I. PARTIES

1 Complainant Public Counsel Section of the Washington State Attorney General's Office (Public Counsel) is the statutory party charged with representing "the people of the state of Washington" under RCW 80.01.100 and 80.04.510. Public Counsel, thus, represents residential and small business customers of PacifiCorp, d/b/a Pacific Power & Light (PacifiCorp or the Company) in rate case proceedings, including *WUTC v. PacifiCorp d/b/a Pacific Power & Light Co.*, Docket No. UE-090205 (2009 GRC), and the current rate case. Public Counsel is authorized by the provisions of RCW 80.01.100, 80.04.110, and 80.04.510 to file complaints with the Commission. The full name and address of Public Counsel and Public Counsel's attorney is:

Sarah A. Shifley, AAG
Public Counsel Section
Washington State Attorney General's Office
800 Fifth Avenue, Suite 2000
Seattle, WA 98104
E-Mail: sarah.shifley@atg.wa.gov
Telephone: (206) 464-6595

Complainant Industrial Customers of Northwest Utilities (ICNU) was an intervening party to the 2009 GRC pursuant to WAC 480-07-340 and -355.^{1/} Pursuant to the same rules, ICNU also is an intervening party in the current general rate case. ICNU is an incorporated, non-profit association of large industrial electric customers in the Pacific Northwest and represents some of PacifiCorp's largest customers, including its largest customer in Washington. The full names and addresses of ICNU and ICNU's attorneys are:

Melinda J. Davison	Michael B. Early
Jocelyn C. Pease	Executive Director
Davison Van Cleve, P.C.	Industrial Customers of Northwest Utilities
333 S.W. Taylor, Suite 400	1300 SW 5th Ave
Portland, OR 97204	Suite 1750
E-Mail: mjd@dvclaw.com	Portland, OR 97201
jcp@dvclaw.com	E-Mail: mearly@icnu.org
Telephone: (503) 241-7242	Telephone: (503) 239-9169
Facsimile: (503) 241-8160	Facsimile: (503) 241-8160

Respondent PacifiCorp is a "public service company" and an "electrical company" as those terms are defined in RCW 80.04.010 and as those terms are otherwise used in Title 80 RCW. PacifiCorp is engaged in Washington State in the business of supplying utility services and commodities to the public for compensation, and is subject to the jurisdiction of the Washington Utilities and Transportation Commission (the Commission). The full names and addresses of PacifiCorp and PacifiCorp's attorneys are:

^{1/} 2009 GRC, Prehearing Conference Order (Order No. 04), ¶ 4 (Mar. 24, 2009).

Natalie Hocken
Vice President and General Counsel
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232
E-Mail: natalie.hocken@pacificorp.com
Telephone: (503) 813-7205

Katherine A. McDowell
McDowell Rackner & Gibson
419 SW 11th Ave, Suite 400
Portland, OR 97205
E-Mail: katherine@mcd-law.com
Telephone: (503) 595-3924

II. RULES AND STATUTES

2 Statutes and rules that may be at issue in this complaint include: RCW 35.04.452,
80.04.130, 80.04.210, 80.04.220, 80.40.230, and 80.28.010, and WAC 480-07-405 and 480-07-
540.

III. INTRODUCTION

3 Pursuant to RCW 80.04.110 and WAC 480-07-370, ICNU and Public Counsel bring this
Complaint against PacifiCorp, and request that the Commission provide customers the full
benefit of the actual REC sales revenue covered by the *2009 GRC* Final Order and order a refund
to customers as described below. While ICNU and Public Counsel request that the Commission
open a new docket for this Complaint, this Complaint is integrally related to both the *2009 GRC*
and to PacifiCorp's current general rate case, *WUTC v. PacifiCorp d/b/a Pacific Power & Light*
Co., Docket No. UE-100749 (*2010 GRC*). Alternatively, ICNU and Public Counsel request the
Commission amend its Final Order in the *2009 GRC*, approving an all-party settlement filed in
that case, to reflect the actual level of 2010 revenue PacifiCorp knew or should have known that
it would receive during 2010 at the time the settlement was negotiated.

4 Information received by ICNU and Public Counsel after entry of the Final Order in the
2009 GRC indicates that, in violation of state law and Commission rules, PacifiCorp failed to
disclose complete and accurate information, and failed to meet its burden of providing
information through discovery to demonstrate the reasonableness of the proposed REC

adjustment as required by RCW 34.05.452, RCW 80.04.130(4), WAC 480-07-540, WAC 480-07-405(7), and WAC 480-07-405(8). These violations resulted in PacifiCorp overstating its revenue requirement and thereby charging and collecting unjust, unfair, and unreasonable rates as required by RCW 80.28.010. Specifically, PacifiCorp knew that its 2009 and 2010 sales of renewable energy credits (REC) would exceed the estimates provided in its pro forma adjustment. PacifiCorp failed to disclose this information, despite numerous obligations to do so. Public Counsel and ICNU would not have entered into the settlement under the terms it contained if they had been provided accurate and complete information. Moreover, it is doubtful whether the Commission would have approved the settlement if it had known about the REC revenues the settlement allowed PacifiCorp to withhold from customers.^{2/} Thus, the revenue received for RECs in excess of the estimates provided by PacifiCorp in its pro forma adjustment should be refunded to customers.

5 The allegations contained in this complaint are supported by information and belief, and more specific data will be provided upon discovery. Upon information and belief, the actual REC sales contracts entered into by PacifiCorp during 2009 generated REC revenue far in excess of the 2010 revenue estimates represented by PacifiCorp.^{3/} ICNU and Public Counsel anticipate requesting information to support these allegations through discovery in this docket as soon as a formal adjudicative proceeding is initiated.

^{2/} PacifiCorp's customers, not its shareholder, are entitled to REC revenues. *Amended Petition of Puget Sound Energy, Inc. For an Order Authorizing the Use of the Proceeds from the Sale of Renewable Energy Credits and Carbon Financial Instruments*, Final Order (Order No. 03), Docket. No. UE-070725, ¶¶ 41-47 (recognizing that, absent unusual or extraordinary circumstances, REC revenues should be credited to ratepayers). PacifiCorp understands this principle, stating in rebuttal testimony in its current rate case: "customers are generally entitled to a revenue credit for REC sales. The Company does not contest this premise." *2010 GRC*, Rebuttal Testimony of Gregory N. Duvall, Exh. No. GND-5T, p. 8 (Nov. 5, 2010).

^{3/} See Exhibit B (Affidavit of Melinda J. Davison, ¶ 6).

IV. JURISDICTION

6 The Commission has jurisdiction over this Complaint and the Parties pursuant to RCW Chapters 80.01, 80.04, and 80.28, including, specifically: RCW 80.01.040 (general powers and duties of the Commission), 80.04.110, 80.28.010, and 80.28.020. Under RCW 80.04.210, the Commission may, after approving and adopting a settlement, abrogate the terms of that settlement.^{4/} Under RCW 80.04.220 and 80.04.230, the Commission may upon complaint of any party order a public service company to refund any amounts, with interest, that it finds were excessive or charged in excess of the lawful rate, regardless of whether the excess amounts were charged before or after the filing of the complaint.^{5/} While ICNU and Public Counsel do not believe this Complaint triggers the twenty-five signature requirement, in the event that the Commission determines that the signature requirement of RCW 80.04.110(1) applies to ICNU's participation, the signatures of over twenty-five PacifiCorp customers in included as Exhibit A. Independently, Public Counsel has authority to initiate this complaint on behalf of the people of the state of Washington who are customers of PacifiCorp under RCW 80.01.100 and 80.04.510, which charge Public Counsel with the duty "generally to see that all laws affecting any of the persons or corporations herein enumerated are complied with, and that all laws, the enforcement of which devolves upon the commission, are enforced, and to that end he is authorized to *institute, prosecute and defend all necessary actions and proceedings.*"^{6/}

V. STATEMENT OF FACTS

7 On February 9, 2009, PacifiCorp filed a general rate case requesting to increase

^{4/} *Washington State Attorney General's Office v. WUTC*, 128 Wn.App 818 (2005).

Washington retail electric rates beginning January 1, 2010 (2009 GRC).^{7/} The test period for the 2009 GRC was the 2008 calendar year, and the rate effective period was the twelve months ending December 2010. In the Company's direct case in the 2009 GRC, witness R. Bryce Dalley submitted testimony proposing an adjustment to "add[] the Washington-allocated pro forma green tag revenues for the rate effective period, twelve-months ending December 2010."^{8/} According to Mr. Dalley, the projected 2010 Washington revenues were \$657,755.^{9/} In exhibits accompanying his testimony, Mr. Dalley indicated that 2010 REC sales prices would be \$3.50 per-REC.^{10/} Mr. Dalley made the pro forma adjustment described above after removing \$983,142 in actual test year REC revenues. In sum, Mr. Dalley's combined REC adjustments had the effect of increasing PacifiCorp's overall revenue requirement request by at least \$325,387.^{11/} Mr. Dalley's testimony and exhibits were admitted into the record.^{12/}

8 On February 24, 2009, ICNU sent PacifiCorp data request 2.1 (ICNU 2.1) asking the following: "[P]lease provide the actual green tag sales and revenue received by PacifiCorp since 2005. Please update this response as PacifiCorp executes additional sales throughout this proceeding."^{13/}

9 PacifiCorp sent an initial response to ICNU 2.1 on March 10, 2009. The narrative

^{5/} RCW 80.04.220. RCW 80.04.240 places a six-month statute of limitations on claims filed under RCW 80.04.200. In this case, ICNU and Public Counsel's claim for refunds accrued on or after July 8, 2010, *i.e.*, the date on which ICNU and Public Counsel received the actual sales contracts discussed below. (Public Counsel first had access to the actual sales contracts on September 9, 2010). See *AT&T Communications et al. v. Qwest Corporation*, Docket No. UT-051682, Initial Order (Order No. 03), ¶¶ 18-21 (Feb. 10, 2006) (holding that the complainant's claim for refund accrued as of the day that the contracts upon which their claim relied were made public and thus available to them).

^{6/} Emphasis added.

^{7/} 2009 GRC, Direct Testimony of Richard P. Reiten, Exh. No. RPR-1T, p. 2:13-15.

^{8/} 2009 GRC, Direct Testimony of R. Bryce Dalley, Exh. No. RBD-1T, p. 14:15-17.

^{9/} 2009 GRC, Direct Testimony of R. Bryce Dalley, Exh. No. RBD-1T; Exh. No. RBD-3, p. 3.7.

^{10/} 2009 GRC, Exh. No. RBD-3, p. 3.7.1.

^{11/} *Id.*

^{12/} 2009 GRC, TR. 0073:23-25 and 0140:8-20.

^{13/} See Exhibit C.

response refers to a confidential attachment, but does not provide any explanation of the attachment, nor does it indicate that any sales contracts were not included in the attachment.^{14/} The attachment marked as confidential consists of an excel spreadsheet showing the volume, price, and total revenue for REC sales by month from 2005 through 2009. The “deal dates” of the sales span from 2005 through February 2009. The response includes projected revenue for the months beyond March 2009 (*i.e.*, the time of the response). The inclusion of projected revenue shows that PacifiCorp understood the data request to require information regarding all executed sales contracts rather than merely revenue received to date.

10 The response to ICNU 2.1 indicates that, during 2008, PacifiCorp entered into REC sales for that year and 2009 at materially different prices than the \$3.50 relied upon for its pro forma adjustment.^{15/}

11 On July 2, 2009, PacifiCorp provided a supplemental response to ICNU 2.1, also marked confidential. The narrative response states only that the confidential attachment “provides data to June 15, 2009.” The narrative does not provide any explanation of the attachment, nor does it indicate that any sales contracts were not included in the attachment. Like the initial response, the attachment consists of an excel spreadsheet showing the volume, price, and total revenue for REC sales. The “deal dates” of the sales span from 2005 through May 2009. The resources from which sales were made include various types of generation. The response includes projected revenue for months beyond June 15, 2009 (*i.e.*, the date to which PacifiCorp stated the response was current) through December 2009. Again, the inclusion of projected revenue shows that PacifiCorp understood the data request to require information regarding all executed sales contracts.

^{14/} See Exhibit B (Affidavit of Melinda J. Davison, ¶ 5).

^{15/} *Id.*, ¶ 6.

12 Upon information and belief, the supplemental response to ICNU 2.1 fails to include
other sales through 2009. PacifiCorp provided no additional information in response to data
requests on this topic, suggesting that this data was not comprehensive.

13 PacifiCorp did not provide any further supplemental responses to ICNU 2.1.

14 ICNU sent a second data request to PacifiCorp on February 24, 2009, ICNU 2.2, attached
as Exhibit C. This request asked: “[P]lease provide all documents to support the pro forma
[REC] sales price.” The Company sent an initial response on March 10, 2009, stating that the
information was highly confidential and would only be provided subject to special arrangements.
On March 19, 2009, the Company revised its initial response to designate the information as only
confidential. The narrative response simply refers to the confidential attachment and does not
provide any explanation of the data in the attachment. The confidential attachment consists of an
excel spreadsheet listing details about sales from March 2006-2007.

15 On August 3, 2009, the parties began settlement discussions. These discussions were
informed by the Company’s initial filing and discovery responses, including the responses to
ICNU 2.1 and 2.2.^{16/} No additional data was provided regarding 2009 or 2010 REC sales prices
or revenues. The parties filed a proposed all-party settlement on August 25, 2009.^{17/} The
settlement included projected REC revenues of \$657,755 for the rate effective period reflecting
the Company’s sales volume and price assertions made in Mr. Dalley’s testimony and exhibits
and in discovery responses.^{18/}

16 After an evidentiary hearing on October 29, 2009, the Commission approved the

^{16/} Exhibit B (*Id.*, ¶ 5); Exhibit D (Affidavit of Sarah A. Shifley, ¶ 3).

^{17/} As described in the supporting Joint Testimony of various parties, the treatment of REC revenue was an important issue in the settlement of the 2009 GRC. Testimony of Robert M. Meek in Support of the Settlement Stipulation on Behalf of ICNU, Exh. RMM-1T, p. 3; Testimony of Donna Ramas in Support of the Settlement Stipulation on Behalf of Public Counsel, Exh. DR-1T, pp. 4-5; and Testimony of Thomas E. Schooley, Exh. TES-1T, pp. 19-20. PacifiCorp did not discuss the amount of REC revenues included in rates in its supporting testimony.

proposed settlement without amendment.^{19/} The rates reflecting \$657,755 in REC revenue went into effect on January 1, 2010,^{20/} and remained in place through 2010.

17 On May 4, 2010, PacifiCorp filed another general rate case, the *2010 GRC*.^{21/}

18 Through discovery in the *2010 GRC*, ICNU and Public Counsel have obtained the actual contracts for past, current, and future REC sales, including the contracts that were not produced in discovery during the *2009 GRC*.^{22/} This information has been designated by the Company as highly confidential. Upon information and belief that will be supplemented upon discovery, ICNU and Public Counsel will demonstrate that PacifiCorp's REC sales during the rate effective period were much higher than the pro forma adjustment, and PacifiCorp had reason to know of this discrepancy at the time of settlement of the *2009 GRC*.

A. First Cause of Action -- Violation of RCW 34.05.452 and 80.04.130 and WAC 480-07-540 – PacifiCorp's Proposed Pro Forma Revenue Adjustment was Inconsistent with Known and Measurable Rate Effective Period Revenues

19 RCW 34.05.452 provides that all testimony offered to the Commission by witnesses, either orally or in writing, must be made under oath or affirmation, *i.e.*, under penalty of perjury. RCW 80.04.130(4) and WAC 480-07-540 require that a utility seeking a rate increase bear the burden of proving that the increase is just and reasonable. Thus, the burden of showing that a proposed pro forma adjustment increasing rates is proper falls on the Company, and the

^{18/} Exhibit E (*2009 GRC*, Settlement Stipulation, ¶ 11 (Aug. 25, 2009)).

^{19/} *2009 GRC*, Final Order (Order No. 09) (Dec. 16, 2009).

^{20/} Exhibit E (*2009 GRC*, Settlement Stipulation, ¶ 11 (Aug. 25, 2009)).

^{21/} In the most recent rate case, PacifiCorp originally proposed removing \$4.78 million in REC revenues generated in 2010 based on the assertion that it will bank all RECs during the rate-effective period for compliance with Washington's newly-implemented renewable portfolio standards (RPS). *2010 GRC*, Direct Testimony of R. Bryce Dalley, Exh. No. RBD-1T, pp. 9-10.

^{22/} See Exhibit B (Affidavit of Melinda J. Davison, ¶ 6).

testimony in support thereof is made under penalty of perjury.^{23/}

20

Pro forma revenue adjustments are proper when known and measurable fluctuations in revenues will take place during the rate effective period. The “known and measurable” standard requires that a pro forma revenue adjustment not be “an estimate, a projection... or some similar exercise of judgment.”^{24/} When it is available, actual data should be used in place of projections or estimates. When projections are proper, the Commission has stated that such adjustments should be made with a “high degree of analytical rigor.”^{25/}

Upon information and belief, PacifiCorp’s proposed pro forma adjustment in the 2009 GRC did not reflect data within the Company’s possession regarding the known and measurable REC sales prices it expected to receive during the rate effective period. PacifiCorp based its pro forma adjustment on 2007 REC prices of \$3.50.^{26/} However, during 2008, PacifiCorp entered into REC sales contracts for that year and 2009 at materially different prices. Despite its awareness of materially different REC prices, PacifiCorp still presented the Commission with a pro forma adjustment based on REC prices far below those in the test period, what it was receiving at the time, or what it could reasonably expect to receive in the rate effective period.

B. Second Cause of Action -- Violation of WAC 480-07-405(7) and RCW 80.28.010 – Failure to Present Accurate and Complete Evidence Resulted in Settlement Approving Unjust, Unreasonable and Unfair Rates

21

The discovery rules governing proceedings before the Commission require that parties

^{23/} RCW 80.04.130(4) (stating, “[a]t any hearing involving any change in any schedule, classification, rule, or regulation the effect of which is to increase any rate, charge, rental, or toll theretofore charged, the burden of proof to show that such increase is just and reasonable shall be upon the public service company”).

^{24/} The Commission has also explained that to be “known,” the party supporting a pro forma adjustment must demonstrate that the effect of the event “will be in place during the 12-month period when rates will likely be in effect.” *WUTC v. Avista Corp. d/b/a Avista Utilities*, Docket Nos. UE-090134/UG-090135, Final Order (Order No. 10), ¶¶ 45, 51 (ultimately rejecting various pro forma adjustments because the Company “fell short of meeting its obligations under the relevant Commission rules” by presenting estimated instead of actual figures).

^{25/} *WUTC v. Puget Sound Energy, Inc.*, Docket Nos. UE-090704/UG-090705, Final Order (Order No. 11), ¶ 26.

^{26/} 2009 GRC, Exh. No. RBD-3, p. 3.7.1.

promptly provide accurate responses to data requests.^{27/} PacifiCorp disregarded this obligation, and failed to provide accurate and complete responses to the parties' data requests despite the fact that the Company possessed accurate and complete information. Under RCW 80.28.010, a utility may only collect rates which are just, fair, and reasonable. PacifiCorp's inaccurate and incomplete statements regarding REC prices to parties during the *2009 GRC* resulted in the approval of a settlement which has allowed the Company to charge and collect rates which are not just, fair, and reasonable.

22 In the response to ICNU 2.2, which asked PacifiCorp to “please provide all documents to support the pro forma sales price,” the Company provided confidential REC sales data from 2007.^{28/} However, the Company provided no support for its decision to rely on 2007 sales data, nor did it revise or supplement the response with information regarding the actual price it knew it would receive during 2010 firm executed sales contracts. Notably, the data request did not restrict the timeframe, yet the Company only provided 2007 data.

23 In ICNU 2.1, ICNU expressly asked for the most current REC sales prices and requested that the response be updated at any time a new sale was executed. Upon information and belief, PacifiCorp failed to include in its supplemental response to ICNU 2.1 executed sales contracts for large volumes of Washington-allocated RECs during 2009 and 2010 at higher prices. PacifiCorp did not further supplement its response to ICNU 2.1 at any time during the rest of the case. Thus, neither ICNU nor Public Counsel had any reason to believe at the time of the *2009 GRC* settlement that the Company would be selling RECs at such higher prices than the 2010 sales price PacifiCorp provided to calculate its pro forma adjustment. If ICNU and Public Counsel would have had access to the actual REC data that PacifiCorp had in its possession at

^{27/} WAC 480-07-405(7).

^{28/} Exhibit B (Affidavit of Melinda J. Davison, ¶ 5).

the time of the 2009 GRC settlement, neither ICNU nor Public Counsel would have signed onto, and supported in front of the Commission, the settlement which forgoes a significant amount of REC revenues. The rates approved in the settlement were, thus, approved on the basis of incomplete and inaccurate information, which did not account for substantial revenue that PacifiCorp knew it would receive during 2009 and 2010.

C. Third Cause of Action -- Violation of WAC 480-07-405(8) – Failure to Supplement Data Responses

24

WAC 480-07-405(8) creates an ongoing duty to provide accurate information to parties in response to data requests. Moreover, the Commission has declared that its “paramount interest is in having a full record with the best available evidence upon which to base its decisions.”^{29/} As referenced above, ICNU served data requests on PacifiCorp requesting information supporting the calculation of the pro forma REC price used in its initial filing. The Company could have, but chose not to revise its initial filing to correct for misstatements or provide excluded information. Moreover, the Company ignored its obligations to supplement its data responses “upon learning that a response, correct and complete when made, is no longer correct or complete,” pursuant to WAC 480-07-405(8) and in accordance with explicit instructions in the parties’ data requests.^{30/} Finally, the Company could have, and should have, informed parties of its lucrative 2009 and 2010 REC sales contracts during the settlement discussions, or at a minimum during the drafting of the proposed settlement. In sum, PacifiCorp failed to provide the parties and the Commission with accurate information, resulting in an understatement of actual anticipated 2010 REC revenue and the achievement of a settlement based on misleading information.

^{29/} *WUTC v. Puget Sound Energy, Inc.*, Docket Nos. UE-072300/UG-072301, Order No. 08, ¶ 10 (Apr. 5, 2008).
^{30/} See Exhibit C (ICNU Data Request Instructions).

VI. RELIEF REQUESTED

25

In the *2009 GRC*, PacifiCorp presented the parties and the Commission with information that it knew or should have known was incorrect and incomplete regarding the REC revenues it would be receiving during 2009 and 2010. This resulted in the Company overstating its revenue requirement for the 2010 rate year, and thus, overcharging customers by the amount of REC revenues the Company knew, but did not disclose, it would receive in 2010. Accordingly, ICNU and Public Counsel respectfully request that the Commission take the following actions:

- (1) Undertake an investigation of PacifiCorp's records, including all contracts signed before the entry of the Final Order and other information in PacifiCorp's possession regarding REC sales.
- (2) Require PacifiCorp to refund to customers the Washington-allocated share of all revenues that PacifiCorp was certain to receive in 2009 and 2010 pursuant to sales contracts finalized and signed prior to the close of the record in the *2009 GRC* in excess of the amount actually reflected in retail rates. The amount of the refund should be based on the results of the Commission's investigation referenced in (1) above and include accrued interest.
- (3) Establish an ongoing balancing account to accurately credit customers with the actual REC revenues.
- (4) Investigate whether any PacifiCorp employee committed perjury by failing to disclose accurate data on REC revenues.
- (5) Alternatively, amend the terms of the Final Order in the *2009 GRC* regarding REC revenues to reflect the actual level of 2010 revenue PacifiCorp knew or should have known that it would receive during 2010 at the time the settlement was negotiated.

Respectfully submitted,

DATED this 6th day of January, 2011.

PUBLIC COUNSEL

DAVISON VAN CLEVE, P.C.

/s/ Sarah A. Shifley

Sarah A. Shifley
Assistant Attorney General
Public Counsel Section
800 Fifth Avenue, Suite 2000
Washington State Attorney
General's Office
Seattle, WA 98104
(206) 464-6595
sarah.shifley@atg.wa.gov

/s/ Melinda J. Davison

Melinda J. Davison
333 S.W. Taylor, Suite 400
Portland, Oregon 97204
(503) 241-7242 telephone
(503) 241-8160 facsimile
mjd@dvclaw.com
On Behalf of the Industrial
Customers of Northwest Utilities and the
Forty-three PacifiCorp Customers Identified
in Exhibit A