- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

In the Matter of the Division's Annual Review and Evaluation of the Electric Lifeline Program, HELP	)))))	DOCKET NO. 03-035-01
In the Matter of: HELP, Electric Lifeline Program Evaluation	)))	DOCKET NO. 04-035-21
	))	REPORT AND ORDER

ISSUED: November 23, 2005

SHORT TITLE

HELP, Home Electric Lifeline Program Case

SYNOPSIS

The Commission approves the continuation of the Home Electric Lifeline Program (HELP), reduces customer surcharge rates and refunds to customers the excess account balance.

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APPEARANCES:

Jennifer H. Martin Attorney at Law Stoel Rives	For	PacifiCorp
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Paul H. Proctor Assistant Attorney General	"	Committee of Consumer Services
Bruce Plenk Attorney at Law	"	Salt Lake Community Action Program and Crossroads Urban Center
Thomas W. Forsgren Dale F. Gardiner Attorneys at Law	"	AARP
Paul F. Mecham	"	Light and Truth

I. PROCEDURAL HISTORY

In PacifiCorp ("Company") general rate case, Docket No. 97-035-01, Crossroads Urban Center ("CUC") proposed the adoption of a lifeline rate for certain residential ratepayers. Salt Lake Community Action Program ("SLCAP") requested the establishment of a task force to examine low-income energy issues including programs to assist low-income households. The Commission, in its March 4, 1999 order in that case, concluded it had the authority to adopt a lifeline rate but declined to implement one, although it did establish the Low-Income Task Force and directed it to evaluate a lifeline program. Four criteria to judge the merits of an electric lifeline program were identified, 1) the need should be both real and unmet by direct-payment programs, which are the preferred means, 2) the program must target only low-income households and it should not raise rates for low-income households that consume above-average amounts of electricity, 3) the benefits of the program should offset negative impacts on rate making objectives and should be sufficient to overcome the Commission's reluctance to effectuate social policy by means of altered electricity rates and 4) the program should be easy and inexpensive to administer. The Low Income Task Force issued its report on December 17, 1999 without recommending a lifeline rate, stating it could not reach agreement on all of the issues.

In the Company's next general rate case, Docket No. 99-035-10, CUC and SLCAP proposed an electric lifeline program similar to that proposed in the previous case. On May 24, 2000 in Docket No. 99-035-10, the Commission, after considering the additional information provided in that case, ordered the implementation of an electric lifeline program within 90 days. On July 20, 2000, a Joint Stipulation on PacifiCorp's Lifeline Rate which detailed the terms and conditions of a Home Electric Lifeline Program (“HELP”) was filed contemporaneously with proposed tariff pages to implement HELP. Parties to the Joint Stipulation were the Company, Division of Public Utilities (“Division”), Committee of Consumer Services (“CCS”), SLCAP, CUC, Large Customer Group and Utah Department of Community and Economic Development. The proposed tariff pages included Electric Service Schedule No. 3, Low Income Lifeline Program - Residential Service (“Schedule No. 3") and Electric Service Schedule No. 91, Surcharge To Fund Low Income Residential Lifeline Program, (“Schedule No. 91"). In its August 30, 2000 order, the Commission accepted the stipulation and approved the tariff pages. The stipulation required the Division to develop a set of standards and measures against which to evaluate the effectiveness and success of the program, to monitor and audit HELP and to submit annual reports over the initial three year period.

On January 7, 2003, the Division filed, in Docket No. 03-035-01, its first annual report on the review and evaluation of HELP. On March 11, 2003, the Committee submitted comments on the Division’s report. On April 24, 2003, Light and Truth (“L&T”) filed its evaluation of HELP. On September 16, 2003, the Division filed its second annual HELP report.

On April 7, 2004, the Division filed its third annual report on HELP which included a proposal to hire Quantec, LLC (“Quantec”), a consulting firm that has performed the economic evaluations of the Company’s Demand-Side-Management (“DSM”) programs, to further evaluate HELP and address attribution issues. On June 30, 2004, L&T filed comments on the proposed HELP study.

Pursuant to a March 29, 2005 Amended Notice, a scheduling conference was held on April 18, 2005. On May 3, 2005, the Commission issued a Scheduling Order. On May 6, 2005 the Division filed Quantec's January 27, 2005 Final Report, Utah HELP: Program Evaluation, and its comments on the report. On May 13, 2005, parties filed proposed preliminary issues lists. On July 1, 2005, parties filed legal motions to exclude and/or dismiss issues raised in the preliminary issues lists. On August 1, 2005, the Commission issued an Order addressing and resolving a number of issues raised in pleadings through which parties attempted to set parameters on the issues and evidence which should be considered. On August 4, 2005, the Company filed a Motion for Approval of Stipulation regarding HELP. Parties to the HELP stipulation are the Company, Division, Committee, AARP, Utah Department of Community and Culture ("UDCC"), SLCAP and CUC. A scheduling conference was held on August 11, 2005 followed by the issuance on August 25, 2005, at the request and agreement of parties, of a Revised Scheduling Order. On September 14, 2005, the Division filed a memorandum with the Commission requesting approval to allow Quantec to present testimony on its HELP report during the scheduled hearing. Parties filed direct testimony on September 16, 2005 and rebuttal testimony on October 14, 2005. A hearing was held on October 25, 2005 at which time testimony and evidence was received and witnesses cross-examined.

Parties to this case are: the Company, Division, Committee, AARP, Light and Truth, and Salt Lake Community Action Program and Crossroads Urban Center, collectively the Utah Ratepayers Alliance ("URA").

II. POSITIONS OF PARTIES

The August 4, 2005 HELP stipulation, signed by the Company, Division, Committee, AARP, SLCAP, CUC and UDCC, proposes a number of modifications to the existing implementation of HELP. These modifications include 1) reduction of the Schedule No. 91 surcharges by 17 percent, 2) increase in the Schedule No. 3 credit from $8.00 to $11.25 per month, 3) increase in the annual program cap from $1.85 million to $2 million and provision for annual cap adjustments, 4) a target account balance approximately equal to three months of surcharge collections, 5) provision for eligible households to continue to get Schedule No. 3 pricing after a move or reconnect after disconnect without the need to re-certify before an annual re-certification would have been due, and 6) provision for Division review and audit of HELP with annual reports to the Commission. For example, the proposed surcharge reduction would reduce the residential surcharge from 12 cents to 10 cents per monthly bill and the Rate Schedule 9, General Service High Voltage, surcharge from $6.25 to $5.19.

The Committee testifies it supports continuation of HELP as modified in the stipulation, recommends approval of the stipulation, HELP is a proper exercise of the Commission's regulatory authority to establish just and reasonable rates consistent with the requirement of Utah law, and under the standards and measures utilized by the Division and in light of the criteria previously adopted by the Commission HELP remains in the public interest and results in a just and reasonable rate.

The Company testifies the proposed modifications to HELP in the stipulation are fair and reasonable and continuation of HELP under the terms of the stipulation is in the public interest. The Company cites the four criteria identified by the Commission in its 2000 approval of the implementation of HELP and testifies HELP has satisfied the criteria and with the stipulation changes, will continue to satisfy the criteria. The Company testifies HELP has been efficient and simple to administer. The Company states under the program, it is authorized to charge $10,000 annually to cover administrative costs, but actual costs have averaged for the last three years less than half that. The Utah Department of Community and Culture is authorized to recover $40,000 annually for program administration costs, but actual costs have averaged less than $12,000 per year for the last three years. The Company states the stipulation proposes to increase the lifeline credit from $8.00 to $11.25 per monthly bill in order to maintain the percentage relationship between the average monthly residential bill and the amount of the lifeline credit. In 2000 when HELP was implemented the average bill was approximately $41, while the current average monthly residential bill is $58. The Company testifies the stipulation's proposal on re-certification will further simplify the administration of the program; the stipulation's proposed program cap increase from $1.85 million to $2 million reflects the fact that as the Company's customer base grows, the number of eligible program participants is expected to grow; the stipulation proposal to adjust the target account balance to three months of surcharge collections, about $450,000, provides flexibility in program administration; and the proposed 17 percent surcharge reduction coupled with the monthly credit increase from $8 to $11.25 will reduce the account balance from $2 million to $450,000 in two years. The Company further testifies that the stipulation does not intend that the proposed 17 percent reduction in the Schedule No. 91 surcharges be made permanent; the reductions are needed to reduce the account balance to the $450,000 level in two years; when that balance is achieved, the program may need to be modified by reducing the credit, increasing the surcharge or limiting participants so the balance can be maintained; if the HELP participation rate grows faster than has been assumed, the account balance could be reduced to the target amount in less than two years; and if the HELP excess account balance over the target level were refunded and the monthly credit increased to $11.25, the surcharge would need to be increased above the stipulation proposed levels.

URA testifies HELP, with the proposed program changes in the stipulation, is just and reasonable and in the public interest; the Quantec analysis indicates the program has positive benefits to recipients, the Company, other ratepayers, and the State of Utah; the proposed changes will improve the program, while maintaining the goals for which the program was established and the need for the program has not diminished over the years, but actually increased due to substantial energy cost increases; the Quantec evaluation is a good program evaluation which shows HELP has net positive benefits when evaluated along with the Home Energy Assistance Target ("HEAT") program for which it serves as an add-on; L&T's analysis is insufficient and flawed; Quantec's Societal Total Resource Cost ("TRC") test is the most relevant test for the public interest because it is the most inclusive; HELP should be evaluated together with the HEAT program since HELP was designed in a context in which HEAT already existed; and the combined HELP and HEAT programs pass the Societal TRC test with a very high rating as the benefits far exceed the cost of the investment in the programs.

AARP testifies it strongly supports the stipulation which would continue HELP with modifications; HELP is a well-designed program; it supports the four criteria for evaluating HELP previously established by the Commission; HELP provides a needed benefit to participants at a reasonable cost to non-participants; the rationale underlying the Commission's original decision to approve HELP remains valid; the indicators of poverty and the energy burden in Utah have increased since the program was established; there is more poverty in Utah now than in 1999; HELP uses a mainstream marker of 125 percent of the federal poverty guidelines as the criterion for participation; HELP is appropriately targeted toward the most needy class of utility customers; the design of the program means it does not conflict with the Commission's ratemaking objectives either for participants or non-participants; HELP does not interfere with participants marginal decisions to use electricity as they face the same marginal rates as other residential customers; the surcharge that funds the program does not affect the price per kilowatt hour faced by customers; HELP successfully meets the criterion that the benefits offset the negative impacts on ratemaking; the cost of administering HELP is reasonable in absolute terms and is quite low in relative terms; HELP appears to be cost-effective, as measured by the TRC test; HELP also passes the Ratepayers test (as used in the Quantec report), also called the RIM[1] test in this case, if the residential monthly surcharge is dropped to ten cents; the appropriate test for cost effectiveness is that used for DSM which is the TRC test; HELP is easy and inexpensive to administer; AARP recommends considering automatic enrollment so that every HEAT recipient is also a HELP recipient; decreasing the Schedule No. 91 surcharge as proposed in the stipulation causes the Ratepayers test to be passed; raising the HELP monthly credit to $11.25 will in the long run require increasing the surcharge, perhaps back to the current level; the proposed HELP changes in the stipulation are not sustainable in the long run because you will eventually spend down the surplus account balance and determine what the rate should

[1] The RIM test, as approved by this Commission for DSM programs, is designed to identify rate impacts to non-participants caused by revenue loss associated with DSM-caused sales decreases. We note for clarity that because HELP is shown to cause no statistical change in energy consumption, the revenue loss associated with decreased sales in DSM programs is not here at issue and therefore Quantec's Ratepayers test equates to the Commission approved DSM Utility Cost test which measures change in utility revenue requirement, rather than RIM, which measures impact to rates.

be; and it expects lowering the Schedule No. 91 surcharge 17 percent and keeping the existing Schedule No. 3 credit would result in a steady state with the surplus not growing or shrinking.

Although L&T, in its April 24, 2003 filed report, Evaluation of the HELP Program, recommended modification and continuation of the program, L&T now testifies HELP is contrary to the public interest and is unjust and unreasonable; HELP should not be continued because of the absence of conclusive proof of success; the public interest is defined as a net positive benefit to all customers or at an absolute minimum, a net positive benefit to over half the customers or public; there is no demonstrated benefit to the public who pays the HELP surcharge; Quantec's benefit/cost calculations are significantly in error; HELP proponents have provided no significant, valid, statistical support that demonstrates the benefits of HELP offset or exceed the negatives; and the HELP issue belongs in front of the legislature. L&T did testify that it would expect a prudent utility to do a program that analysis showed made ratepayers better off, but still objected to the lack of provision for voluntary participation by supporters of a cost-effective low-income program.

The Division testifies continuation of HELP under the terms of the stipulation satisfies the set of criteria previously identified by the Commission and therefore is in the public interest; it recommends approval of the stipulation; the merits of HELP should be judged according to the criteria set by the Commission in Docket No. 97-035-01; HELP should be judged in combination with the HEAT program as it is difficult to separate their impacts; the need is both real and unmet by direct payment programs; the program targets only low-income households and does not raise rates for low-income households using above-average amounts of electricity; HELP is designed to piggyback on the HEAT program so HELP is easy and inexpensive to administer; Quantec clearly documented that the combined HELP and HEAT programs passed the Ratepayers test with a benefit to cost ratio of 1.05 and passed the TRC test with a ratio of 1.49 therefore demonstrating the programs are cost effective; and a reduction in both the Schedule No. 91 surcharge and the target account balance is warranted since the total amount of money collected from non-participants has exceeded both the annual program collections cap and the amount of credits provided.

Quantec testifies it performed an evaluation study of HELP at the request of the Division of Public Utilities, it was hired specifically to address the issue of attribution, the study used the quasi-experimental design model which is a well-established methodology, it found the program overall to be well delivered and easy to administer, and the only concern discovered was the accumulation of the fund. This study had two components, 1) a process evaluation assessing overall delivery that relied on a review of filed tariffs, program documents, and in-depth stakeholder interviews and 2) an impact evaluation intended to assess program quantitative impacts and cost effectiveness that relied on billing and payment analysis using company-provided data, and an assessment of the attribution of the impacts associated with the program using a comparison group of low-income customers. Quantec states it was able to estimate program participant effects in the areas of bill payment ability, arrears reduction, and utility and ratepayer program benefits; the combined HELP and HEAT programs reduced arrears by approximately $100 per participant; the impact of HELP alone on reduction in arrears was estimated at approximately $77; the study looked at writeoffs, but a significant impact was not observed and therefore a reduction in writeoffs was not included as a benefit; the combined HELP/HEAT is cost effective passing both the Ratepayers and TRC tests; HELP alone does not pass the ratepayers cost effectiveness test, unless the Schedule No. 91 surcharge is reduced by 17 percent as proposed in the stipulation; only things that can be absolutely quantified are used in the tests; there are other societal benefits that are hard to quantify that have not been included in the tests, but could be used as a tie-breaker; contrary to L&T's belief, the Quantec study conducted its analysis on the entire census of program participants; arrearages, the most important indicator declined by 42.7% for program participants; the program resulted in decreased household moves and collection notices for participants; and it recommends that the Ratepayers test should not be the sole threshold to approve a program.

III. DISCUSSION, FINDINGS AND CONCLUSIONS

The Division has filed, from January, 2003 to April, 2004, three HELP reports, evaluating each of the first three years of the program. These reports concluded, overall, the program met its administrative goals, but because of attribution problems, the Division was unable to determine whether the program met the defined performance goals. The reports also recommended the surcharge amount customers pay, listed in Schedule No. 91, to support the program, be reduced to correct a large unused and growing account balance. The Division proposed a study to establish a comparison group as a way to properly attribute any benefits that accrue before making any final determination of the success or lack of success of the program. Quantec performed this study with its final HELP report being filed on May 6, 2005. The Division's reports call for reducing the HELP account balance. The stipulation calls for a reduction in the HELP account balance to a target of about three months worth of surcharge collections with this target estimated at $450,000. No party opposed a reduction of the excess

HELP account balance. Quantec testifies the excess HELP account balance was not used in performing the cost-effectiveness tests and was the only concern discovered in its study. We find reducing the HELP account balance is justified and accept the stipulation's target balance of about three months worth of surcharge collections.

To evaluate the degree to which the benefits of HELP, as currently designed, offset its costs, we rely on technical analysis. A study of the costs and benefits of HELP over a three year period is provided in this case by the Division's consultant, Quantec. Quantec analyzed the costs and benefits of HELP from two perspectives: 1) ratepayers; 2) total resource costs. Quantec employed cost-benefit tests for these two perspectives that are generally consistent with the tests we have adopted for use in comparing demand side resource programs to supply side resource alternatives. Briefly, the Ratepayers test measures change to utility costs and the TRC test measures change to both utility and non-utility costs. A benefit-cost ratio (benefits divided by cost) more than one means program benefits are greater than program costs.

Quantec uses the Ratepayers test to study the impact of HELP on utility costs, comparing utility costs for arrears, collections and reconnections with and without the program. To estimate the change in arrears, collections and reconnections, Quantec employed a quasi-experimental design comparing a control group to a program participant group and attributed changes in costs for these two groups to the presence of HELP or alternatively the combined presence of HELP and a federal energy assistance program called HEAT. Eligibility requirements for HELP are the same as for HEAT and for administrative simplicity, program outreach and cost efficiency, the programs are administered in tandem. The cost of HELP in this test is defined as the administrative cost of the program plus the credits paid to HELP recipients;

the cost of the program excludes the excess surcharge collected but not disbursed as a credit to HELP recipients. Quantec reports the ratepayers benefit-cost ratio attributed to HELP is 0.82 and testifies this equates to an increase in cost to ratepayers of 1.86 cents per month in comparison to no HELP. The benefit-cost ratio attributed to the combined effect of HEAT and HELP is 1.05. Thus, HELP, as currently designed, fails the Ratepayers test for those participating only in HELP, but passes the test for those participating in both HELP and HEAT.

Quantec performs a variant of the TRC test which it alternatively refers to as a societal test to measure the impact of HELP on utility and non-utility costs. Quantec varies the test, as noted by AARP, by including the utility paid participant incentive, in this case the HELP $8 credit, as a program cost but not as a program benefit; thus the credit is not treated as a transfer payment from non-participants to participants as in the traditional total resource cost test. Quantec estimates participant non-utility benefits by valuing and including the avoided cost to participants of moving expenses. Quantec reports the total resource cost benefit-cost ratio attributed to HELP by itself is 1.27. The benefit-cost ratio attributed to the combined effect of HEAT and HELP is 1.49. Thus, HELP, as currently designed, passes the total resource cost test for both groups of participants studied, those participating in only HELP and those in both HELP and HEAT. AARP states that Quantec's positive TRC test results are understated because they include the $8 credit as a cost, but not a benefit.

Though both tests are important indicators of program benefits, we expect HELP, as designed, to meet the Ratepayers test under both conditions studied, to ensure HELP provides benefits greater than its costs. Although the Division cited difficulties separating the impacts of HELP from HEAT, Quantec successfully defended its analysis, which we accept. When a DSM program fails or barely passes the Ratepayers test as defined in this case, we require program redesign to make it cost-efficient or termination. The program redesign in the stipulation calls for the $8 credit to be increased, causing, ceteris paribus, the Ratepayers test to worsen rather than improve. Parties testify that with the stipulation recommendation decreasing the surcharge from 12 cents to 10 cents, the 1.86 cent harm to non-recipients is remedied and the Ratepayers test passed for all conditions studied. However, the record shows this is the case only when assuming the credit remains at $8. We have no evidence on record that increasing the credit from $8 to $11.25 will provide for a sustained, cost-effective program. The use of the excess collection as a program cost is not included in the cost-benefit analysis of HELP and net benefits would lessen if it were.

L&T challenges the Quantec analysis listing many deficiencies including, it did not demonstrate the needed attribution, it demonstrated no benefits to ratepayers, it used a sample instead of the population for its data, it found a decrease in arrearages while the entire Company data showed increases, it showed a 0.3 percent decrease for shutoff notices while the entire Company data showed a 7 percent decrease, it showed inadequate support for collections, HELP alone did not pass the economic test, and it overestimated the value of a reduction in mobility.

Quantec responds that it did use the population data instead of a sample, that by using a comparison group it was able to demonstrate attribution, it did demonstrate benefits to ratepayers, the changes in arrearages and shutoff notices were what happened compared to what would have happened absent HELP, HELP alone does pass the Ratepayers test if the Schedule No. 91 surcharge is reduced 17 percent, and the mobility impact is small even if the assumed Company cost is lowered.

The Company and AARP testify that the modifications to HELP proposed in the stipulation would not be sustainable as the excess account balance would be gone in about two years, forcing future changes to the program to continue its viability. AARP further testifies if the Schedule No. 3 credit is not increased, but the Schedule No. 91 surcharge is lowered 17 percent, the program would more likely be sustainable. Parties to the stipulation testify that the increase in the Schedule No. 3 credit together with a reduction in the Schedule No. 91 surcharge will reduce the account balance over a reasonable period of time. Quantec testifies that the Schedule No. 91 surcharge must be lowered 17 percent in order for HELP on its own to pass the Ratepayers cost-effectiveness test. Many public witnesses testified to the value of the $8 monthly credit from HELP, although none cited the proposed increase to $11.25. The Company testifies two years is the estimated time for the excess HELP account balance to be reduced to the target amount with the stipulation modifications. Increasing the $8 credit to reduce the account balance will not be sustainable in the long run and will result in the need to increase the surcharge amount. We find this alternative unacceptable. We find refunding the excess account balance is the best solution to the excess HELP account balance.

The stipulation calls for increasing the HELP annual collections cap from $1.85 million to $2 million with annual adjustments to reflect growth in the Company's customer base. The cap would be adjusted to reflect the sum of customers multiplied by the then-applicable class surcharge rate. If the targeted HELP account balance is reduced through a refund and the surcharges are also reduced, the program is more likely sustainable and the need for an annual cap or even adjustments is reduced. We conclude the annual collections cap is not necessary, thus avoiding the need to calculate and make annual adjustments to the cap.

Parties to the stipulation agree that Schedule No. 3 should be amended to permit the Company to continue to provide Schedule No. 3 pricing to eligible households after a move or reconnect after disconnect without the need for the household to re-certify before such time as an annual re-certification would have been due. We find this amendment reasonable.

The Company, Division, Committee, AARP and URA testify that HELP meets the four criteria identified in the 1999 order and described earlier. In particular, Quantec testifies that when HELP and HEAT are evaluated in combination, they pass both the TRC and Ratepayers tests with benefit to cost ratios of one or greater. Quantec further testifies that HELP alone passes the TRC test, and it also passes the Ratepayers test if the Schedule 91 surcharge is reduced 17 percent in accordance with the stipulation. Quantec, URA and AARP testify to additional societal benefits, that are difficult to quantify, but can be used as a tie-breaker to allay concerns about HELP being cost-effective. We find the Ratepayers test used by Quantec is appropriate to evaluate the cost-effectiveness of HELP. We find HELP is cost-effective, as measured by the Ratepayers test, with the 17 percent reduction in the Schedule No. 91 surcharge proposed in the stipulation, but with no change in the Schedule No. 3 credit. We find lowering the Schedule No. 91 surcharge 17 percent is necessary for HELP to pass the Ratepayers test and to help maintain the account balance at the target level. All parties, except L&T support continuation of HELP, although L&T acknowledges the Commission would expect a prudent utility to do a program where all ratepayers are better off. We find HELP, because with the aforementioned surcharge reduction it passes the Ratepayers test, is cost-effective, meaning all ratepayers are better off and there is no subsidy or charity involved. We conclude continuing

HELP with the proposed 17 percent reduction in the Schedule No. 91 surcharge, but without the increase in the Schedule No. 3 credit, is in the public interest and we so approve.

The stipulation provides for a number of HELP reporting and audit requirements for the Division. While we decline to adopt those specific provisions, we find it necessary for the Division to report annually to the Commission on its review, financial audit, analysis of cost-benefit tests and recommendations regarding HELP.

We do not approve the stipulation as a whole, but we incorporate certain provisions within this order.

III. ORDER

Wherefore, pursuant to our discussion, findings and conclusions made herein, we order:

1. Continuation of HELP with the modifications described below.
2. A 17 percent reduction in the Schedule No. 91 surcharges.
3. Elimination of the existing HELP annual collections cap.
4. A targeted HELP account balance equal to approximately three months worth of surcharge collections, currently estimated to be $450,000.
5. An amendment to Schedule No. 3 to permit PacifiCorp to continue to provide Schedule No. 3 pricing to eligible households after a move or reconnect after disconnect without the need for the household to re-certify before such time as an annual re-certification would have been due.

6. The Division to report annually to the Commission on its review, financial audit, cost-benefit analysis and recommendations regarding HELP.
7. A one-time refund of the HELP account balance that exceeds the stipulation target amount of $450,000 shall be made to all PacifiCorp Utah customers of record as of the date of this order, on an equal basis in rate schedules shown on Schedule No. 91. The refund shall be implemented as a one-time credit on customer bills.
8. PacifiCorp to file revised tariff Schedules No. 3 and No. 91 effective on the date of, and consistent with, this order.

This Report and Order constitutes final agency action in these matters. Pursuant to Utah Code 63-46b-12 and 54-7-15, agency review or rehearing of this order may be obtained by filing a request for review or rehearing with the Commission within 30 days after the issuance of the order. Responses to a request for agency review or rehearing must be filed within 15 days of the filing of the request for review or rehearing. If the Commission fails to grant a request for review or rehearing within 20 days after the filing of a request for review or rehearing, it is deemed denied. Judicial review of the Commission's final agency action may be obtained by filing a Petition for Review with the Utah Supreme Court within 30 days after final agency action. Any Petition for Review must comply with the requirements of Utah Code 63-46b-14, 63-46b-16 and the Utah Rules of Appellate Procedure.

DATED at Salt Lake City, Utah, this 23rd day of November, 2005.

/s/ Ric Campbell, Chairman

/s/ Ted Boyer, Commissioner

/s/ Ron Allen, Commissioner

Attest:

/s / Julie Orchard
Commission Secretary
G#46598 Docket No. 03-035-01
G#46599 Docket No. 04-035-21