

December 9, 2004

Steven F. Goodwill  
Administrative Law Judge  
Utah Public Service Commission  
Heber M. Wells Building  
160 East 300 South  
Salt Lake City, Utah 84114

Dear Judge Goodwill:

I am writing in response to PacifiCorp's November 23, 2004 letter in which PacifiCorp attempted to provide additional data regarding its 2002/2003 Audit. Comcast has no comment with regard to PacifiCorp's response to question one, but neither admits nor denies the accuracy of the representations made in response to that question.

With regard to PacifiCorp's response to question two, however, there is a gross discrepancy between the information provided in that answer and the information provided by PacifiCorp to this Commission on other occasions. In response to question 2, PacifiCorp represented that it has 189,010 distribution-only poles, 7,038 transmission-only poles, and 165,694 joint-use poles in service in the state of Utah. The total of these three figures is 361,742, which PacifiCorp attests is an accurate number. In contrast, in her Prepared Direct Testimony, Corey Fitz Gerald testified that "PacifiCorp owns approximately 400,000 distribution poles and 100,000 transmission poles in Utah"—500,000 total poles. *Id.* at 4. Ms. Fitz Gerald made the same representations in her live testimony in August. *See* Hearing Transcript at p. 907. In connection with its Tariff 4 submissions purporting to support a pole-attachment rental rate increase, PacifiCorp claimed to this Commission that the number of transmission and distribution poles in Utah was exactly 424,302. (*See* Computation of Annual Pole Attachment Rental Rate, a true and correct copy of which is attached as Exhibit A, at line A(7)).

Currently, the total number of Utah transmission and distribution poles is apparently 361,742, which is about 140,000 less than what was earlier attested to in this proceeding, on at least two occasions, and more than 62,000 less than what PacifiCorp has previously represented to this Commission.

After noting that the most recent pole-count iteration is quite different than what PacifiCorp has stated on multiple prior occasions, I contacted PacifiCorp's counsel in order to attempt to remedy this discrepancy. PacifiCorp's counsel stated, essentially, that the amounts asserted in testimony were approximations and that the actual, accurate numbers appeared in the November 23, 2004 letter. This response, of course, does not clarify the glaring discrepancy and does not resolve the disparity between the data in the letter and the information provided to the Commission in another docket, as reflected in Exhibit A.

On the one hand, PacifiCorp has changed its pole count information on several occasions during the last year in this and other proceedings. On the other hand, it is claiming that the accuracy and integrity of its records, including its calculation of Comcast "unauthorized" attachments, is beyond question or reproach. These questions, of course, beget others, including the accuracy of PacifiCorp's survey information, the integrity of PacifiCorp's record-keeping and the credibility of some of its on-the-record statements in this proceeding.<sup>1</sup>

While Comcast does not intend to move to strike PacifiCorp's November 23 submission, it believes that this submission actually raises more questions than it answers. At a minimum, Comcast believes that PacifiCorp must provide a more thorough explanation of the reasons why these numbers fluctuate regularly before final resolution of this case.

Sincerely,

Angela W. Adams

cc: Jerold G. Oldroyd, Esq.  
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<sup>1</sup> Note, moreover, that to the extent that there has been as dramatic a change in the number of Utah distribution poles that PacifiCorp claims, this could affect other Commission dockets as well, including Commission efforts to establish just and reasonable pole rates for attachments to PacifiCorp poles.