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BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH

In the Matter of the Application of
PacifiCorp and Scottish Power plc for an
Order Approving the Issuance of PacifiCorp
Common Stock

Docket No. 98-2035-04

**AMENDED
PETITION TO INTERVENE
AND
STATEMENT OF ISSUES**

Emery County, a political subdivision of the State of Utah, by and through its attorney Bill Thomas Peters, of Parsons Davies Kinghorn & Peters, and pursuant to Utah Code Ann. § 63-46b-9 and Rule R746-100-7, respectfully amends its previous petition and restates the same in its entirety and petitions the Public Service Commission of Utah for leave to intervene in this proceeding. In support of this Petition, Petitioner states as follows:

1. Petitioner is a political subdivision of the State of Utah.

1. As a political subdivision of the State of Utah, Petitioner has the authority to assess and collect and distribute an ad valorem property tax upon the taxable value of all taxable property located within Emery County, State of Utah.

1. PacifiCorp is the owner and operator of major power generating facilities located within Emery County, State of Utah which are subject to property tax. As a result of said location, in excess of 80% of the annual property tax revenues received within Emery County and the political

subdivisions for which Emery County collects an ad valorem tax are collected from PacifiCorp upon the value of its power production, transmission and coal facilities located within Emery County, State of Utah. Any substantial change in ownership of PacifiCorp pursuant to the proposed acquisition by Scottish Power could have a substantial corresponding impact upon the fair market value of said properties for purposes of taxation revenues to be received by Emery County and its political subdivisions and taxing districts.

1. Emery County, for and in behalf of itself, as well as for the political subdivisions, including its special service district and other taxing districts located within Emery County, has a fiduciary responsibility to assess, collect and distribute said tax revenues. See Board of Education Granite School District v. Salt Lake County, 659 P.2d 1030 (Utah 1983).

1. The legal rights and interests of Petitioner may be substantially affected by this proceeding.

1. Petitioner has not fully determined the specific position it will take or the relief it will seek. However, Petitioner seeks to intervene for purposes of protecting its interests as well as the interests of the taxing districts within Emery County for which Emery County must assess, collect and distribute tax revenues and as said interest may appear, and in particular issues of relevance to large electric power generating facilities and the impact of the proposed acquisition upon the fair market value of said facilities. In that regard, the following initial list of issues should be explored:

STATEMENT OF ISSUES

- (1) How was PacifiCorp valued by Scottish power when the merger price was determined?
- (2) Were PacifiCorp U.S. electric operations valued separately? If so, how

were they valued?

(3) Were PacifiCorp's U.S. electric operations valued in a more itemized manner (e.g. by state, by function such as generation, transmission, or distribution). If so, how were these itemized assets valued? And, what was the value of each?

(1) How did PacifiCorp value PacifiCorp when the merger price was determined?

(2) Were PacifiCorp U.S. electric operations valued separately? If so, how were they valued?

(3) Were U.S. electric operations valued in a more itemized manner (e.g. by state, by function such as generation, transmission, or distribution). If so, how were these itemized assets valued? And, what was the value of each?

(1) In evaluating the merger, did Scottish Power consider future divestiture of any PacifiCorp assets? If so, which assets, and what was the assumed divestiture price?

1. Petitioner reserves the right to raise additional issues which may become apparent during these proceedings.

8. In the interest of justice and the orderly and prompt conduct of this proceeding will not be materially impaired by allowing Petitioner to intervene. Petitioner can meet the schedule established in this case.

9. Notices of this proceeding should be sent to the following:

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WHEREFORE, Petitioner requests leave to intervene in this proceeding to protect its interests and the interests of the other taxing entities within Emery County for whom Petitioner has statutory responsibility to assess, collect and distribute ad valorem property taxes, and for such other interests as they may appear.

DATED this ____ day of March, 1999.

PARSONS DAVIES KINGHORN & PETERS

Bill Thomas Peters

CERTIFICATE OF SERVICE

I hereby certify that I caused to be mailed, postage prepaid, a true and correct copy of the foregoing AMENDED PETITION TO INTERVENE AND STATEMENT OF ISSUES, to the following this ____ day of March, 1999.

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