

**SCHEDULE 131
OREGON CORPORATE ACTIVITY TAX RECOVERY**

PURPOSE

To recover from Customers the Oregon Corporate Activity Tax (CAT) paid by the Company for "commercial activity" in accordance with House Bill 3427 and to establish an associated Automatic Adjustment Clause and balancing account.

APPLICABLE

To all bills for Electricity Service.

BALANCING ACCOUNT

A CAT Balancing Account will be maintained to accrue any difference between the Company's actual commercial activity tax liability and the amount collected from Customers under this Schedule. Any over or under-collection reflected in this account will be considered when the CAT Rate is established. The Balancing Account will accrue interest at the Commission-authorized rate for deferred accounts.

CAT RECOVERY RATE DETERMINATION

The CAT Recovery Rate is determined by dividing the sum of forecast commercial activity tax liability plus or minus any amount in the Balancing Account divided by forecast Retail Revenue from Customers for each tax year or other applicable recovery period. Forecast Retail Revenue excludes Schedule 102, Schedule 108, Schedule 109, and Schedule 115, and all other separately stated taxes.

CAT RECOVERY RATE

The CAT Recovery Rate is:

0.436% of the total billed amount to the Customer excluding the RPA Credit (Schedule 102), Public Purpose Charge (Schedule 108), Energy Efficiency Funding Adjustment (Schedule 109), Low Income Assistance Charge (Schedule 115) and all other separately stated taxes.

SPECIAL CONDITIONS

1. Actual commercial activity tax liability is subject to audit. Any adjustments to the commercial activity tax liability will be included in the balancing account.