



individual Opening and Reply Comments on the predicate question of whether the Commission can or should adopt the apportionment method to determine taxes paid that are properly attributed to Oregon regulated operations. These Joint Comments address only how the Commission should implement the apportionment method, assuming that the Commission decides to adopt it. The participants are drafting proposed rule revisions to incorporate these changes and expect to file Joint Rule Revisions by Thursday, August 17, 2006.

1. Prior to applying the apportionment factor, adjust the amount of federal income taxes paid by the amount of deferred taxes attributable to non-Oregon regulated entities.
2. For the calculation of the three-factor ratios for Oregon regulated operations, use amounts for property, payroll and sales that reflect the same basis as used for setting rates, rather than situs amounts, in the numerator.
3. For the calculation of properly attributed income taxes paid at the state level, allow the utility the discretion to adopt one of the following methods:

Method I:

- (a) Use the total amount of Oregon income taxes paid by the unitary group whose filing includes the utility;
- (b) Adjust the amount of Oregon income taxes paid by the unitary group by a ratio equal to the effective tax rate from the utility's rate case divided by the Oregon statutory tax rate; and
- (c) Use amounts for property, payroll and sales for the unitary group, including amounts for Oregon regulated operations that reflect the same basis as used for setting rates, in the denominator; and
- (d) For a utility for which the Oregon income tax is 100 percent allocated to Oregon in setting rates, 100 percent of Oregon taxes attributable to such utility also should be allocated by the rule to Oregon.

Method II:

Calculate total taxes paid that are properly attributed as the sum of taxes paid that are properly attributed in each state in which the utility is subject to state income tax, calculated on a state by state basis using the following three step process:

- (a) Use the total amount of state income taxes paid by the unitary group whose filing includes the utility.
- (b) For each state, multiply the state tax by the average of the ratios calculated for the utility's property, payroll and sales, as defined in the

1 applicable state tax allocation statutes, using the amounts for regulated  
2 operations of the utility in the applicable state in the numerator and the amounts  
3 for the unitary tax group that includes the regulated utility in the denominator;  
4 and:

5 (c) Multiply the total amount of state taxes determined in the first two steps  
6 by the average of the ratios calculated for property, payroll and sales of the  
7 Oregon regulated operations in the numerator and the utility's regulated  
8 operations in the denominator.

- 9 4. Apportion the Multnomah County Business Income Tax (MCBIT) within the local  
10 unitary group by Multnomah County gross income as defined for purposes of the  
11 MCBIT Report.

- 12 5. Calculate a "floor" for the properly attributed amount equal to the utility's stand-alone  
13 tax liability minus the total amount of losses among entities within the affiliated group.

14 These changes are proposed to decrease the risk of violation of normalization  
15 requirements of federal tax law, eliminate unnecessary inconsistencies between how taxes paid  
16 and taxes collected are calculated, conform the attribution of the MCBIT to the method used by  
17 the county to allocate the unitary group's gross income, and remove the potential for utility  
18 customers to receive more than 100 percent of the benefits from losses within the affiliated  
19 group.

20 In addition, the participants jointly recommend the Commission adopt these additional  
21 changes to the draft rules submitted by staff on July 25:

- 22 6. Define the ORS 757.268(12)(a) cap as the tax liability calculated for the utility's  
23 regulated operations on a stand-alone basis.
- 24 7. Change the date by which the utilities must seek a Private Letter Ruling (PLR) from the  
25 Internal Revenue Service (IRS) from October 15, 2006 to December 31, 2006.

26 We address each of these proposed changes in turn.

1       **1. Prior to applying the apportionment factor, adjust the amount of federal income**  
2       **taxes paid by the amount of deferred taxes attributable to non-Oregon regulated**  
3       **entities.**

4       ORS 757.268(8) allows the Commission to adjust rates (implicitly including income  
5       taxes under SB 408) “to ensure compliance with the normalization requirements of federal tax  
6       law.” While subsection (13)(f) requires an adjustment for deferred taxes related to (Oregon)  
7       regulated operations of the utility, the affiliated group may have deferred taxes for other, non-  
8       Oregon regulated entities. If the attribution methodology does not make an adjustment for these  
9       deferred taxes, a portion of the benefits of these non-Oregon deferred taxes will be allocated to  
10      Oregon customers, potentially triggering a normalization violation.

11      To avoid this problem, the participants propose that prior to the properly-attributed  
12      calculation, the taxes paid starting point will be adjusted for the deferred taxes related to non-  
13      Oregon regulated operations. These figures should be readily available from FERC filings, or  
14      alternatively, calculable using figures from tax returns. Making this adjustment, along with  
15      adjusting deferred taxes related to Oregon regulated operations under (13)(f), should reduce the  
16      risk of normalization violations, consistent with sections (8) and 13(f).

17      **2. For the calculation of the three-factor ratios for Oregon regulated operations, use**  
18      **amounts for property, payroll and sales that reflect the same basis as used for**  
19      **setting rates, rather than situs amounts, in the numerator.**

20      The draft rule in the interim order would require calculating each of the three factors  
21      using Oregon situs amounts. This creates an unwarranted mismatch with the basis the  
22      Commission uses for the costs that underlie the utility’s rates and, for purposes of SB 408, how  
23      taxes collected are calculated. For example, for setting rates and calculating taxes collected  
24      under SB 408, much of the property and payroll used to provide service for a multi-state utility is  
25      allocated among jurisdictions regardless of where the property or employees are physically  
26      located. The participants propose that the Commission modify the three-factor calculation so  
27      that amounts for property, payroll and sales for Oregon regulated operations will be calculated  
28      on the same basis as used in setting rates.

1           **3. For the calculation of properly attributed income taxes paid at the state level:**

2           The participants believe the calculation of state income tax should include all state  
3 income taxes paid by the utility for which amounts are included in rates. However, the process of  
4 making this calculation on a state by state basis could be particularly burdensome for a large,  
5 multi-state utility. Therefore the participants propose that the utility have the option of making  
6 this calculation in either of two ways. The first method, (I) below, makes the calculation using  
7 Oregon apportionment factors as a proxy for other states in the calculation of the state taxes paid.  
8 The second method, (II) below, makes the calculation on a state by state basis.

9           **Method I:**

10          **(a) Use the total amount of Oregon income taxes paid by the unitary group whose**  
11          **filing includes the utility;**

12          On page 6 of the interim order, the Commission stated that in order to comply with SB  
13 408, the properly attributed calculation for state taxes must aggregate the various unitary groups  
14 that pay taxes in Oregon and include a member of the utility's federal affiliated group. The  
15 participants do not believe that the Commission is required under the law to aggregate the  
16 unitary group that includes the utility with taxpayer groups that do not include the utility.

17          There are a number of policy reasons why the taxes paid and properly attributed to the  
18 utility should not include state taxes paid by unitary groups that do not include the utility. First,  
19 the utility's unitary group is an actual taxpaying entity that creates an actual tax payment to  
20 which the three-factor apportionment can be applied. Second, other companies in the corporate  
21 group that file Oregon taxes have no "nexus" to the utility, in either a taxpayer or business sense.  
22 Third, the tax liability of those other companies has no effect on the actual tax payment of the  
23 utility's unitary group. Fourth, limiting the calculation to the utility's unitary group is simpler.

24       ///

25       ///

26       ///

1           **(b) Adjust the amount of Oregon income taxes paid by the unitary group by a ratio**  
2           **equal to the effective tax rate from the utility's rate case divided by the Oregon**  
3           **statutory tax rate;**

4           The participants recommend that the Commission use the amount of the Oregon state  
5           tax paid as the starting point for calculating the amount of state tax paid that is properly  
6           attributed to regulated operations of the utility. Using Oregon state tax as the basis for the three-  
7           factor calculation will provide simplification yet a reasonable proxy for the amount of state tax  
8           paid by multi-state utilities.

9           In order to calculate the amount of state taxes paid on the same basis as taxes collected  
10          in rates for multi-state utility, the starting point (Oregon state tax) should be multiplied by a ratio  
11          equal to the effective tax rate from the rate case divided by the Oregon tax rate. For PacifiCorp,  
12          for example, the combined state tax rate used for ratemaking (and for SB 408, for the taxes  
13          collected calculation) is lower than the state tax rate. This adjustment is necessary to remove the  
14          mismatch that would otherwise occur.

15          **(c) Use amounts for property, payroll and sales for the unitary group, including**  
16          **amounts for Oregon regulated operations that reflect the same basis as used for**  
17          **setting rates, in the denominator.**

18          For the reasons discussed above, participants propose that the Commission modify the  
19          state calculation to use the three-factor amounts for the utility's unitary group, as well as  
20          amounts for Oregon regulated operations that are consistent with the basis for how rates are set  
21          and how taxes collected are calculated under SB 408 (i.e., allocated rather than situs amounts for  
22          certain property and payroll).

23          **(d) For a utility for which the Oregon income tax is 100 percent allocated to Oregon**  
24          **in setting rates, 100 percent of Oregon taxes attributable to such utility also**  
25          **should be allocated by the rule to Oregon**

26          The Commission has determined for rates of Avista Corp. and Northwest Natural Gas  
Company, the Oregon income tax paid by the utility properly is 100 percent allocable to Oregon  
service. The attribution of the Oregon income tax under the rule should recognize this  
determination.

1           **Method II:**

2           **Use the sum of each state income taxes paid to units of government that is**  
3           **properly attributed to the regulated operations of the utility.**

4           A separate calculation will be performed for each state income tax to which the regulated  
5 utility is subject and which state income tax is included in the rates for regulated service offered  
6 to Oregon customers by the regulated utility. For each applicable state, the amount of state  
7 incomes taxes paid that is properly attributed to the regulated operations of the utility is  
8 calculated as follows:

9           **(a) The total amount of state income taxes for the applicable state that is**  
10           **paid by the unitary tax group that includes the regulated utility;**

11           **(b) For each state, multiply the state tax by the average of the ratios**  
12           **calculated for the utility's property, payroll and sales, as defined in the**  
13           **applicable state tax allocation statutes, using the amounts for regulated**  
14           **operations of the utility in the applicable state in the numerator and the**  
15           **amounts for the unitary tax group that includes the regulated utility in**  
16           **the denominator; and**

17           **(c) Multiply the total amount of state taxes determined in the first two**  
18           **steps by the average of the ratios calculated for property, payroll and**  
19           **sales of the Oregon regulated operations in the numerator and the**  
20           **utility's regulated operations in the denominator.**

21           This calculation mirrors the calculation in A, above, but instead of using Oregon allocation  
22 factors as a proxy for the calculation of state taxes outside of Oregon, it calculates actual state  
23 taxes paid and properly attributed on a state by state basis, then calculates the Oregon share.

24           **4. Apportion the MCBIT within the local unitary group by Multnomah County gross**  
25           **income as defined for purposes of the MCBIT Report.**

26           Multnomah County calculates MCBIT based upon Multnomah County gross income as  
27 defined in the MCBIT Report. Because this is how the tax is calculated and collected, and  
28 because the amount of this tax is relatively small, using gross income as the apportionment factor  
29 is a sensible and pragmatic approach to apportionment.

30           ///

1       **5. Calculate a “floor” for the properly attributed amount equal to the utility’s stand-**  
2       **alone tax liability minus the total amount of losses among entities within the**  
3       **affiliated group.**

4       A potential unintended result of the three-factor allocation method is that the amount of  
5       taxes paid that is properly attributed to the utility could be lower than the “book end” of  
6       attributing tax savings from losses of other members of the affiliated group. For example,  
7       assume that the utility has a stand-alone tax liability of \$50 and its sole affiliate has a loss of \$5.  
8       Under an approach that apportions taxes paid based on positive taxable income, taxes paid that  
9       are properly attributed to the utility would be \$45 (i.e., because the utility has 100% of the  
10      positive taxable income of the group). Under the three-factor approach, however, part of the \$45  
11      paid to units of government would be allocated to the affiliate, so utility customers would receive  
12      the full \$5 tax benefit unrelated to the utility plus an additional amount as a result of the  
13      allocation method that credits a portion of taxes paid to affiliates with losses.

14      In order to avoid this result, the participants recommend the Commission include in the  
15      rules the opportunity to apply a “floor” for the three-factor properly attributed amount, calculated  
16      as the utility’s stand-alone tax liability minus the total amount of negative tax liabilities of  
17      affiliates in the applicable federal or state tax filing. This will ensure that the SB 408 calculation  
18      attributes to the utility no more than 100 percent of the tax benefits from other affiliates’ losses.

19       **6. Define the ORS 757.268(12)(a) cap as the tax liability calculated for the utility’s**  
20       **regulated operations on a stand-alone basis.**

21      ORS 757.268(12)(a) caps the amount of taxes paid that is properly attributed to the  
22      regulated operations of the utility to “That portion of the total taxes paid that is incurred as a  
23      result of income generated by the regulated operations of the utility . . .” The interim order  
24      appeared to read this language in isolation, concluding that it requires an apportionment  
25      beginning with the amount of taxes paid to units of government, such as the “With and Without”  
26      approach identified in the interim order. However, the beginning of section (12) states that the  
27      properly attributed amount “may not exceed the lesser of” the (a) cap or the (b) cap. The (b) cap



1 is amounts paid to units of government. For section (12) to make sense in its entirety, and for  
2 section (b) to have any meaning, the amount in section (a) cannot by definition be limited to an  
3 amount that is never greater than the amount paid to units of government. Furthermore, the term  
4 "income generated by regulated operations of the utility" clearly indicates a stand-alone  
5 calculation, computation of which is much more simple and straightforward than computation of  
6 a "with and without" amount.

7 In some situations, "(t)hat portion of the total taxes paid" calculated using the utility's  
8 stand-alone results could exceed the amount of taxes paid to taxing authorities. That outcome  
9 would be consistent with the "may not exceed the lesser of" language in section (12). The stand-  
10 alone approach also complies with the DOJ opinion at 15: "...only the 'portion' of taxes paid on  
11 the utility's regulated operations is counted for purposes of subparagraph 3(12)(a)."

12 **7. Extend the Date to Seek a PLR to December 31, 2006.**

13 The participants recommend that the utilities have until December 31, 2006, to seek a  
14 PLR from the IRS. The date originally set forth in Staff's proposed rules would not allow the  
15 utilities and other participants time to adequately prepare and review drafts of the utilities'  
16 filings. In addition, moving the date to December 31, 2006 allows the utilities to incorporate  
17 specific data from the tax reports filed on October 15, 2006, which may enhance the likelihood  
18 that the IRS will rule on the utility filings.

19 DATED this 14<sup>th</sup> day of August 2006.

20 Respectfully submitted,

21 HARDY MYERS  
22 Attorney General

23 

24 Jason W. Jones, #00059  
25 Assistant Attorney General  
26 Of Attorneys for Staff of the Public Utility  
Commission of Oregon

1 **CERTIFICATE OF SERVICE**

2 I certify that on August 14, 2006, I served the foregoing upon the parties in this  
3 proceeding hereto by electronic mail and sending a true, exact and full copy by regular mail,  
4 postage prepaid or by shuttle mail/hand deliver to the parties accepting paper service.

5 R TOM BUTLER  
tom@butlert.com

6 REP TOM BUTLER  
7 H-289 STATE CAPITOL  
SALEM OR 97310  
cpatom@fmtc.com

8 JIM DEASON  
9 ATTORNEY AT LAW  
521 SW CLAY ST STE 107  
10 PORTLAND OR 97201-5407  
jimdeason@comcast.net

11 KEN LEWIS  
12 PO BOX 29140  
PORTLAND OR 97296

13 PORTLAND GENERAL ELECTRIC CO.  
14 RATES & REGULATORY AFFAIRS  
121 SW SALMON ST 1WTC0702  
PORTLAND OR 97204  
pge.opuc.filings@pgn.com

15 **AF LEGAL & CONSULTING SERVICES**

16 ANN L FISHER  
17 ATTORNEY AT LAW  
2005 SW 71ST AVE  
PORTLAND OR 97225-3705  
energylaw@aol.com

18 **ASSOCIATED OREGON INDUSTRIES**

19 JULIE BRANDIS  
1149 COURT ST NE  
20 SALEM OR 97301-4030  
jbrandis@aol.org

21 **ATER WYNNE LLP**

22 LISA F RACKNER  
ATTORNEY  
222 SW COLUMBIA ST STE 1800  
23 PORTLAND OR 97201-6618  
lfr@aterwynne.com

24 **AVISTA CORPORATION**

25 DAVID J MEYER  
VICE PRESIDENT & CHIEF COUNSEL  
PO BOX 3727  
26 SPOKANE WA 99220-3727  
david.meyer@avistacorp.com

**AVISTA CORPORATION**

THOMAS R PAINE  
1411 EAST MISSION  
SPOKANE WA 99202  
tom.paine@avistacorp.com

**AVISTA UTILITIES**

DON M FALKNER  
MANAGER REVENUE REQUIREMENTS  
PO BOX 3727  
SPOKANE WA 99220-3727  
don.falkner@avistacorp.com

**AVISTA UTILITIES**

RON MCKENZIE  
MANAGER - REGULATORY ACCT.  
PO BOX 3727  
SPOKANE WA 99220-3727  
ron.mckenzie@avistacorp.com

**AVISTA UTILITIES**

KELLY O NORWOOD  
VICE PRES. - STATE & FEDERAL REGULATION  
PO BOX 3727  
SPOKANE WA 99220-3727  
kelly.norwood@avistacorp.com

**CABLE HUSTON BENEDICT ET AL**

EDWARD A FINKLEA  
1001 SW 5TH - STE 2000  
PORTLAND OR 97204  
efinklea@chbh.com

**CITIZENS' UTILITY BOARD OF OREGON**

LOWREY R BROWN  
UTILITY ANALYST  
610 SW BROADWAY - STE 308  
PORTLAND OR 97205  
lowrey@oregoncub.org

**CITIZENS' UTILITY BOARD OF OREGON**

JASON EISDORFER  
ENERGY PROGRAM DIRECTOR  
610 SW BROADWAY STE 308  
PORTLAND OR 97205  
jason@oregoncub.org

**CITIZENS' UTILITY BOARD OF OREGON**

ROBERT JENKS  
610 SW BROADWAY STE 308  
PORTLAND OR 97205  
bob@oregoncub.org

**DANIEL W MEEK ATTORNEY AT LAW**

DANIEL W MEEK  
ATTORNEY AT LAW  
10949 SW 4TH AVE  
PORTLAND OR 97219  
dan@meek.net

**DAVISON VAN CLEVE PC**

MELINDA J DAVISON  
333 SW TAYLOR - STE 400  
PORTLAND OR 97204  
mail@dvclaw.com

**DAVISON VAN CLEVE PC**

MATTHEW W PERKINS  
333 SW TAYLOR - STE 400  
PORTLAND OR 97204  
mwp@dvclaw.com

**DEPARTMENT OF REVENUE**

DENNIS J MAURER  
dennis.j.maurer@state.or.us

**ENERGY STRATEGIES**

KELLY FRANCONI  
CONSULTANT  
215 SOUTH STATE ST - STE 200  
SALT LAKE CITY UT 84111  
kfranconi@energystrat.com

**IDAHO PUBLIC UTILITY COMMISSION**

DAN PFEIFFER  
POLICY STRATEGIST  
472 WEST WASHINGTON ST  
BOISE ID 83720  
dan.pfeiffer@puc.idaho.gov

**INDUSTRIAL CUSTOMERS/NW UTILITIES**

MICHAEL EARLY  
EXECUTIVE DIRECTOR  
333 SW TAYLOR STE 400  
PORTLAND OR 97204  
mearly@icnu.org

**JD ANDERSON ASSOCIATES**

JIM ANDERSON  
910 SAHALEE CT SE  
SALEM OR 97306  
lobbyoregon@comcast.net

**KAFOURY & MCDUGAL**

LINDA K WILLIAMS  
ATTORNEY AT LAW  
10266 SW LANCASTER RD  
PORTLAND OR 97219-6305  
linda@lindawilliams.net

**LEAGUE OF OREGON CITIES**

ANDREA FOGUE  
SENIOR STAFF ASSOCIATE  
PO BOX 928  
1201 COURT ST NE STE 200  
SALEM OR 97308  
afogue@orcities.org

**MCDOWELL & ASSOCIATES PC**

KATHERINE A MCDOWELL  
ATTORNEY  
520 SW SIXTH AVE - SUITE 830  
PORTLAND OR 97204  
katherine@mcd-law.com

**MIDAMERICAN ENERGY HOLDINGS CO.**

RICK TUNNING  
666 GRAND AVENUE  
DES MOINES IA 50303  
rrtunning@midamerican.com

**MIDAMERICAN ENERGY HOLDINGS CO.**

STEVE EVANS  
666 GRAND AVE  
DES MOINES IA 50303  
srevans@midamerican.com

**NORTHWEST INDUSTRIAL GAS USERS**

PAULA E PYRON  
EXECUTIVE DIRECTOR  
4113 WOLF BERRY COURT  
LAKE OSWEGO OR 97035-1827  
ppyron@nwigu.org

**NORTHWEST NATURAL**

GARY BAUER  
220 NW 2ND AVE  
PORTLAND OR 97209  
gary.bauer@nwnatural.com

**NORTHWEST NATURAL**

GREGG KANTOR  
220 NW SECOND  
PORTLAND OR 97209  
gsk@nwnatural.com

**NORTHWEST NATURAL**

MARGARET D KIRKPATRICK  
INTERIM GENERAL COUNSEL  
220 NW 2ND AVE  
PORTLAND OR 97209  
margaret.kirkpatrick@nwnatural.com

**NORTHWEST NATURAL**

ELISA M LARSON  
ASSOCIATE COUNSEL  
220 NW 2ND AVE  
PORTLAND OR 97209  
elisa.larson@nwnatural.com

**NORTHWEST NATURAL GAS COMPANY**

ALEX MILLER  
DIRECTOR - REGULATORY AFFAIRS  
220 NW SECOND AVE  
PORTLAND OR 97209-3991  
alex.miller@nwnatural.com

**PACIFIC POWER & LIGHT**

LARRY O MARTIN  
825 NE MULTNOMAH STE 800  
PORTLAND OR 97232  
larry.martin@pacificorp.com

**PACIFIC POWER & LIGHT**

JAN MITCHELL  
825 NE MULTNOMAH - STE 2000  
PORTLAND OR 97232  
jan.mitchell@pacificorp.com

**PACIFIC POWER & LIGHT**

PAUL M WRIGLEY  
MANAGER - REGULATION  
825 NE MULTNOMAH STE 800  
PORTLAND OR 97232  
paul.wrigley@pacificorp.com

**PACIFICORP**

LAURA BEANE  
MANAGER - REGULATORY  
825 MULTNOMAH STE 2000  
PORTLAND OR 97232  
laura.beane@pacificorp.com

**PACIFICORP**

SCOTT BOLTON  
825 NE MULTNOMAH  
PORTLAND OR 97232  
scott.bolton@pacificorp.com

**PACIFICORP**

RICHARD PEACH  
825 NE MULTNOMAH  
PORTLAND OR 97232  
richard.peach@pacificorp.com

**PAINE HAMBLIN COFFIN BROOKE ET AL**

AUSEY H ROBNETT III  
PO BOX E  
COEUR D'ALENE ID 83816-0328  
ausey.robnett@painehamblen.com

**PORTLAND CITY OF - OFFICE OF CITY ATT**

BENJAMIN WALTERS  
DEPUTY CITY ATTORNEY  
1221 SW 4TH AVE - RM 430  
PORTLAND OR 97204  
bwalters@ci.portland.or.us

**PORTLAND GENERAL ELECTRIC**

RANDALL DAHLGREN  
121 SW SALMON ST 1WTC 0702  
PORTLAND OR 97204  
randy.dahlgren@pgn.com

**PORTLAND GENERAL ELECTRIC**

PAMELA G LESH  
VP RATES & REGULATORY AFFAIRS  
121 SW SALMON ST 1 WTC 1703  
PORTLAND OR 97204  
pamela.lesh@pgn.com

**PORTLAND GENERAL ELECTRIC**

RAUL MADARANG  
121 SW SALMON ST  
PORTLAND OR 97204  
raul.madarang@pgn.com

**PORTLAND GENERAL ELECTRIC**

DAVE ROBERTSON  
121 SW SALMON ST  
PORTLAND OR 97204  
dave.robertson@pgn.com

**PORTLAND GENERAL ELECTRIC**

INARA K SCOTT  
ASSISTANT GENERAL COUNSEL  
121 SW SALMON ST  
PORTLAND OR 97204  
inara.scott@pgn.com

**PORTLAND GENERAL ELECTRIC**

BOB TAMLYN  
121 SW SALMON ST  
PORTLAND OR 97204  
bob.tamlyn@pgn.com

**PORTLAND GENERAL ELECTRIC**

DOUGLAS C TINGEY  
ASST GENERAL COUNSEL  
121 SW SALMON 1WTC13  
PORTLAND OR 97204  
doug.tingey@pgn.com

**PORTLAND GENERAL ELECTRIC**

JAY TINKER  
PROJECT MANAGER  
PORTLAND GENERAL ELECTRIC CO.  
121 SW SALMON ST 1WTC-0702  
PORTLAND OR 97204  
jay.tinker@pgn.com

**PUBLIC AFFAIRS COUNSEL**

MARK NELSON  
PO BOX 12945  
SALEM OR 97309  
pacounsel@pacounsel.org

**PUBLIC UTILITY COMMISSION**

JUDY JOHNSON  
PO BOX 2148  
SALEM OR 97308-2148  
judy.johnson@state.or.us

**PUBLIC UTILITY COMMISSION/OR**

ED BUSCH  
PO BOX 2148  
SALEM OR 97308-2148  
ed.busch@state.or.us

**STATE CAPITOL**

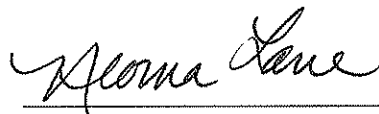
SENATOR RICK METSGER  
900 COURT ST NE S-307  
SALEM OR 97301  
sen.rickmetsger@state.or.us

**STATE CAPITOL**

SENATOR VICKI L WALKER  
900 COURT ST NE S-210  
SALEM OR 97301  
sen.vickiwalker@state.or.us

**STOEL RIVES LLP**

MARCUS A WOOD  
900 SW FIFTH AVE - STE 2600  
PORTLAND OR 97204  
mwood@stoel.com



Neoma Lane  
Legal Secretary  
Department of Justice  
Regulated Utility & Business Section