

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UG 170(1)

In the Matter of

NORTHWEST NATURAL GAS
COMPANY, dba NW NATURAL

ORDER

SB 408 Tax Report for Calendar Year 2007

DISPOSITION: STIPULATION ADOPTED; AUTOMATIC
ADJUSTMENT CLAUSE ESTABLISHED

I. INTRODUCTION

In this order, the Public Utility Commission of Oregon (Commission) approves a stipulation that resolves all issues relating to the tax report for calendar year 2007 filed by Northwest Natural Gas Company (NW Natural), in compliance with Senate Bill 408 (SB 408). The stipulation authorizes NW Natural to implement a \$5.5 million rate surcharge for state and federal taxes, and an \$11,600 refund for local taxes, amortized during a one-month period effective with customer bills issued June 1, 2009.

SB 408, primarily codified at ORS 757.268, requires utilities to true-up any differences between income taxes authorized to be collected in rates from customers and income taxes actually paid to units of government that are “properly attributed” to utilities’ regulated operations.¹ Utilities must make annual tax filings reporting these amounts on October 15 of each year. If amounts collected and amounts paid differ \$100,000 or more, then the Commission must order the utility to establish an automatic adjustment clause to account for the difference, with a rate adjustment to be effective June 1 of each year.²

¹ ORS 757.268(4).

² See ORS 757.268(4), (6)(a); OAR 860-022-0041(8).

II. PROCEDURAL HISTORY

On October 15, 2008, NW Natural filed its annual tax report containing information for the 2007 tax year (2007 Tax Report). The 2007 Tax Report reflected a difference of approximately \$5.5 million of state and federal taxes paid above taxes previously authorized to be collected in rates. NW Natural also reported over-collecting approximately \$11,100 in local taxes.

Through established procedures, the Commission Staff (Staff) reviewed NW Natural's 2007 Tax Report for compliance with ORS 757.268 and OAR 860-022-0041. Following a December 10, 2008, settlement conference to which all parties were invited, NW Natural and Staff reached a comprehensive settlement in this case. NW Natural also filed a revised 2007 Tax Report (Revised 2007 Tax Report) to address Staff's recommendations regarding the original Tax Report.

On February 18, 2009, NW Natural and Staff (jointly referred to as Stipulating Parties) filed a Stipulation intended to resolve all issues related to the 2007 Tax Report. A copy of the Stipulation is attached as Appendix A, and is incorporated by reference. The Stipulating Parties supported the Stipulation with joint testimony. No party objected to the Stipulation, and the time for doing so has expired. *See* OAR 860-014-0085(5). The Stipulation and supporting testimony is admitted into evidence pursuant to OAR 860-014-0085.

III. STIPULATION

A. Position of Parties

The Stipulating Parties agree that NW Natural's Revised 2007 Tax Report complies with SB 408 and OAR 860-022-0041. The Stipulating Parties agree that the 2007 SB 408 tax surcharge amount for state and federal taxes should be \$5.5 million plus interest, and refund amount for local taxes should be \$11,600 plus interest. The surcharge and refund will be collected through Schedule 161, NW Natural's Income Tax Adjustment Tariff, a copy of which is attached to the Stipulation. Upon Commission approval of the Stipulation, NW Natural will file Schedule 161 consistent with the terms of the Stipulation, with an effective date of June 1, 2009. The Stipulating Parties agree that the \$5.5 million should be amortized over one month, and the \$11,600 refund should be applied to customer bills under the terms and conditions to be included in NW Natural's Schedule 161.

The Stipulating Parties assert that the Stipulation resolves all issues in this proceeding, and request that the Commission issue an order adopting the Stipulation's settlements.

B. Discussion and Ruling

The Commission encourages parties to resolve issues and narrow the scope of the proceedings to the extent that such actions further the public interest. Stipulations facilitate the prompt completion of matters brought before the Commission. In this instance, there has been participation and agreement by Staff and NW Natural, and no persons have interposed any objections to this Stipulation.

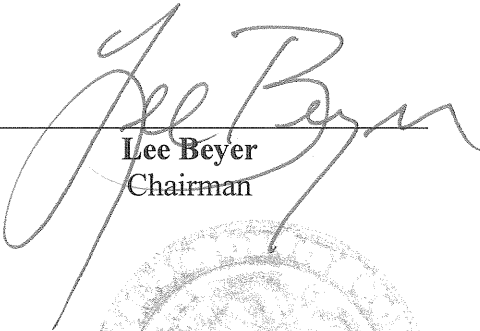
We agree with the Stipulating Parties that NW Natural's Revised 2007 Tax Report is consistent with ORS 757.268 and OAR 860-022-0041. We conclude that the Stipulation should be adopted in its entirety.

IV. ORDER

IT IS ORDERED that:

1. The Stipulation filed by Northwest Natural Gas Company and Staff of the Public Utility Commission of Oregon is adopted in its entirety.
2. Northwest Natural Gas Company shall file changes to its Schedule 161 necessary to implement the terms of the Stipulation.

Made, entered, and effective APR 10 2009.



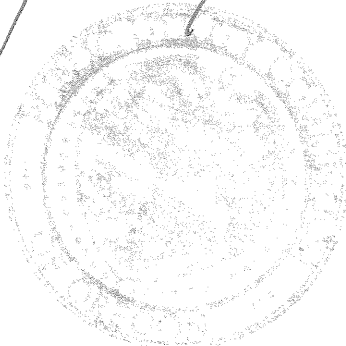
Lee Beyer
Chairman



John Savage
Commissioner



Ray Baum
Commissioner



A party may request rehearing or reconsideration of this order pursuant to ORS 756.561. A request for rehearing or reconsideration must be filed with the Commission within 60 days of the date of service of this order. The request must comply with the requirements in OAR 860-014-0095. A copy of any such request must also be served on each party to the proceeding as provided by OAR 860-013-0070(2). A party may appeal this order by filing a petition for review with the Court of Appeals in compliance with ORS 183.480-183.484.

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

UG 170(2)

In the Matter of:

NORTHWEST NATURAL

Filing of tariffs establishing automatic
adjustment clauses under the terms of
SB 408

STIPULATION

This Stipulation resolves all issues among the parties to this Stipulation related to Northwest Natural's 2007 Tax Report, filed in UG 170 pursuant to Senate Bill 408 ("SB 408"). SB 408 is codified in ORS 757.267, 757.268 and 757.210.

PARTIES

1. The parties to this Stipulation are Staff of the Public Utility Commission of Oregon ("Staff") and Northwest Natural (NWN or the "Company") (together, the "Parties"). Only Staff and the Company attended the settlement conference in this case, which was open to all parties. This Stipulation will be made available to other parties to this docket, who may participate by signing and filing a copy of the Stipulation.

BACKGROUND

2. SB 408 requires certain Oregon public utilities to file an annual Tax Report with the Public Utility Commission of Oregon ("Commission") that provides information on: (1) the amount of taxes paid by the utility to units of government or that was paid by an affiliated group and that is properly attributed to the utility's regulated operations; and (2) the amount of taxes authorized to be collected in rates. ORS 757.268(1). The law requires the Commission to review the Tax Report to determine whether the amount of taxes paid differs from the amount of taxes authorized to be collected in rates by more than \$100,000. ORS 757.268(4); ORS 757.268(13)(f); OAR 860-022-0041(2)(q) & (r). If so, the Commission must require the

1 public utility to establish an automatic adjustment clause to account for the difference. ORS
 2 757.268(4). The Commission must complete its review of the Tax Report and order an
 3 automatic adjustment clause ("AAC") if necessary within 180 days after the Tax Report is filed.
 4 Any rate adjustment must be calculated to amortize the difference determined by the
 5 Commission over a period authorized by the Commission. ORS 757.268(4); OAR 860-022-
 6 0041(7) & (8).

7 3. As required by SB 408, on October 15, 2008, NWN filed its Tax Report for
 8 calendar year 2007 ("2007 Tax Report"). NWN's 2007 Tax Report reflected a difference of
 9 approximately \$5.5 million of state and federal taxes paid above taxes authorized to be
 10 collected in rates. Additionally, NWN reported that it collected approximately \$11,100 more in
 11 local taxes in rates than it paid to units of government.

12 4. Under SB 408, this difference, plus interest, is to be collected as a surcharge
 13 through an AAC. ORS 757.268(6) and OAR 860-022-0041(8)(c). NWN proposed to recover
 14 the 2007 SB 408 state and federal tax surcharge of \$5.5 million, through Schedule 161 over
 15 one month beginning on June 1, 2009. The Commission has discretion to set the amortization
 16 period for a refund or surcharge under the AAC. OAR 860-022-0041(8)(e).

17 5. In *Re NWN's Automatic Adjustment Clause under SB 408*, Order No. 08-202, UG
 18 170(1), the Commission approved a surcharge related to NWN's 2006 Tax Report of
 19 approximately \$1.9¹ million, for a one-time surcharge collected in June of 2008.

20 6. The proposed surcharge was allocated by customer rate schedule on an equal
 21 percentage of margin basis, as required by OAR 860-022-0041(8)(d).

22 7. The Commission held a prehearing conference on November 3, 2008, at which
 23 Administrative Law Judge Grant adopted a full procedural schedule for this docket, including
 24 testimony, a hearing, and briefing.

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26 ¹ The \$1.9 million total consists of \$1.6 million surcharge and interest.

1 12. The 2007 SB 408 surcharges for state and federal taxes will be collected through
2 Schedule 161 NWN's Income Tax Adjustment tariff, a copy of which is attached as Exhibit A
3 to this Stipulation. Upon approval of this Stipulation, NWN will file Schedule 161 as set forth in
4 Exhibit A with effective dates of June 1, 2009.

5 13. The Parties agree to submit this Stipulation to the Commission and request that
6 the Commission approve the Stipulation as presented. The Parties agree that the
7 adjustments and the rates resulting from the Stipulation are fair, just, and reasonable.

8 14. This Stipulation will be offered into the record of this proceeding as evidence
9 pursuant to OAR 860-014-0085. The Parties agree to support this Stipulation throughout this
10 proceeding and any appeal, (if necessary) provide witnesses to sponsor this Stipulation at the
11 hearing, and recommend that the Commission issue an order adopting the settlements
12 contained herein.

13 15. If this Stipulation is challenged by any other party to this proceeding, the Parties
14 agree that they will continue to support the Commission's adoption of the terms of this
15 Stipulation. The Parties agree to cooperate in cross-examination and put on such a case as
16 they deem appropriate to respond fully to the issues presented, which may include raising
17 issues that are incorporated in the settlements embodied in this Stipulation.

18 16. The Parties have negotiated this Stipulation as an integrated document. If the
19 Commission rejects all or any material portion of this Stipulation or imposes additional material
20 conditions in approving this Stipulation, any Party disadvantaged by such action shall have the
21 rights provided in OAR 860-014-0085 and shall be entitled to seek reconsideration or appeal
22 of the Commission's Order.

23 17. By entering into this Stipulation, no Party shall be deemed to have approved,
24 admitted, or consented to the facts, principles, methods, or theories employed by any other
25 Party in arriving at the terms of this Stipulation, other than those specifically identified in the
26 body of this Stipulation. No Party shall be deemed to have agreed that any provision of this

1 Stipulation is appropriate for resolving issues in any other proceeding, except as specifically
2 identified in this Stipulation.

3 18. This Stipulation may be executed in counterparts and each signed counterpart
4 shall constitute an original document.

5 This Stipulation is entered into by each party on the date entered below such Party's
6 signature.

7 ***Signature page follows.***

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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

NORTHWEST NATURAL GAS COMPANY

By: _____

By: 

Date: _____

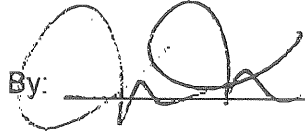
Date: 2-16-09

ORDER NO. 09-128

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STAFF OF THE PUBLIC UTILITY
COMMISSION OF OREGON

NORTHWEST NATURAL GAS COMPANY

By:  _____

By: _____

Date: 2/17/9 _____

Date: _____

Docket UG 170
Staff-NW Natural Joint Stipulation
EXHIBIT A

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

STAFF – NW NATURAL JOINT STIPULATION

EXHIBIT A

February 18, 2009

**SCHEDULE 161
AUTOMATIC ADJUSTMENT FOR UTILITY INCOME TAX**

PURPOSE

This schedule implements an automatic adjustment clause required by ORS 767.268 and implemented by the Commission in OAR 860-022-0041, to recognize rate differences between the amount of income taxes paid to units of government that is properly attributed to the regulated operations of the Company and the amount of income taxes collected through the Company's approved Base Rates.

BALANCING ACCOUNT

A balancing account will be maintained to accrue any differences between the amount of income taxes included in current Base Rates and the amount of taxes actually paid to units of government. The balancing account will accrue interest at the rate approved by the Commission.

APPLICABLE:

The adjustment shall apply to customers taking service under the following Rate Schedules of this Tariff:

- | | | | |
|------------|-------------------|-------------------|-------------|
| Schedule 1 | Schedule 3 (all) | Schedule 31 (all) | Schedule 33 |
| Schedule 2 | Schedule 19 (all) | Schedule 32 (all) | Schedule 54 |

APPLICATION TO RATE SCHEDULES:

A one time bill adjustment will apply to customer bills issued on and after June 1 of each calendar year, or such other date as the Commission may approve, and will continue through each billing cycle during the effective month until all cycles have billed.

The one time bill adjustment to be applied to all active customer account bills during the stated Effective Month will be calculated by multiplying the following rate per therm by each customer's actual gas usage billed during the applicable tax year.

Effective Month: June 1, 2009 Applicable Tax Year: 2007

Schedule	Block	Per Therm Adjustment
1R		
1C		
2		
3 (CSF)		
3 (ISF)		
19		
31C	Block 1	
	Block 2	
31I	Block 1	
	Block 2	
32 (all)	Block 1	
	Block 2	
	Block 3	
	Block 4	
	Block 5	
	Block 6	
33 (all)		
54		

Issued _____
NWN Advice No. OPUC 09-____

Effective with service on
and after June 1, 2009

SCHEDULE 161
AUTOMATIC ADJUSTMENT FOR UTILITY INCOME TAX
(continued)

PRIOR YEAR BALANCES:

The Company will include any remaining balance from the prior year's adjustment in the calculation of the current year's adjustment.

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

Issued _____
NWN Advice No. OPUC 09-____

Effective with service on
and after June 1, 2009

Docket UG 170
Staff-NW Natural Joint /100
Owings – Ball – Garcia – Deckard

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

STAFF – NW NATURAL JOINT STIPULATION

JOINT TESTIMONY IN SUPPORT OF STIPULATION

February 18, 2009

1 **Q. Please state your name, occupation, and business address.**

2 A. My name is Carla Owings. I am Senior Revenue Requirement Analyst in the
3 Rates and Tariffs section of the Electric and Natural Gas Division of the Public
4 Utility Commission of Oregon (“OPUC”) Staff. My business address is 550
5 Capital Street N.E., Suite 215, Salem Oregon 97301-2552. My qualifications
6 appear in Joint Party Exhibit 101.

7 My name is Dustin Ball. I am a Senior Financial Analyst employed by the OPUC.
8 My business address is 550 Capital Street N.E., Suite 215, Salem Oregon
9 97301-2552. My qualifications appear in Joint Party Exhibit 102.

10 My name is Deborah Garcia. I am a Senior Revenue Requirement Analyst in the
11 Rates and Tariffs section of the Electric and Natural Gas Division of the Public
12 Utility Commission of Oregon (“OPUC”) Staff. My business address is 550
13 Capital Street N.E., Suite 215, Salem Oregon 97301-2552. My qualifications
14 appear in Joint Party Exhibit 103.

15 My name is Linda Deckard. I am the Tax Manager for Northwest Natural (“NWN”
16 or the “Company”). My business address is 220 NW Second Avenue, Portland,
17 OR 97209. My qualifications appear in the attached Joint Party Exhibit 104.

18 **Q. What is the purpose of your testimony?**

19 A. Staff and NWN, hereinafter referred to as the Parties, come together to provide
20 this testimony in support of the Joint Stipulation filed in Docket UG 170, regarding
21 NWN’s tax filing as it relates to Senate Bill 408 (“SB 408”), codified in ORS
22 757.267, 757.268 and OAR 860-022-0041. Pursuant to ORS 757.268 and OAR
23 860-022-0041, on October 15, 2008, NWN filed its tax report for calendar years

1 2005, 2006, and 2007 (the "Tax Report"). On November 3, 2008, Chief ALJ
2 Grant entered a procedural schedule for the docket. On November 19, 2008
3 Staff served discovery and convened a workshop to which all Parties were
4 invited. On December 10, 2008, Staff and NWN participated in settlement
5 discussions in which NWN addressed additional issues to which Staff had
6 outstanding questions. On December 11, 2008 NWN filed an amended 2007 tax
7 report addressing all of Staff's recommendations (the "Amended 2007 Tax
8 Report").

9 The Stipulating Parties have agreed to the terms of this Stipulation and submit
10 the Stipulation, along with this Joint Testimony in support of the Stipulation, to the
11 Commission. The Stipulating Parties request that the Commission issue an
12 order approving the Stipulation and implementing its terms.

13 **Q. Please summarize the issues Staff raised related to the review of NWN's**
14 **Tax Report.**

15 A. Staff performed a thorough review of the Company's filing, serving many data
16 requests and hosting workshops, as described above, to discuss the details of
17 the Company's responses to the data requests. The issues Staff raised related
18 to the review of Northwest Natural's Tax Report are as follows:

- 19 ○ Calculation of its effective tax rate;
- 20 ○ Provision of tax form schedules and related information sufficient to document
21 details associated with federal tax credits and other tax report calculations;
- 22 ○ Schedule M adjustments related to tax depreciation.
- 23 ○ Calculation of State and Federal taxable income (related to local taxes);

- 1 ○ Applicability of BETC tax credit related to the stand alone calculation;
- 2 ○ Provision of documentation sufficient to clearly identify Schedule M
- 3 adjustments
- 4 ○ Source document used in the calculation of percentage factors related to
- 5 payroll;
- 6 ○ Calculation of local taxes paid; and
- 7 ○ Adjustment to revenue related to Oregon deferred gas costs.

8 **Q. Please summarize Staff's findings related to its review of the above issues.**

9 A. As NWN submitted a Revised Tax Report on December 11, 2008, that
10 addressed all of Staff's recommendations, Staff does not recommend any further
11 changes to the Company's Tax Report.

12 **Q. Are there other issues Staff raised that are reflected in NWN's Revised Tax**
13 **Report?**

14 A. Yes, Staff identified four issues. The issues and outcome for each are
15 summarized below:

- 16 1. Adjust the calculation of deferred tax related to Oregon tax credits. Staff and
17 the Company agree that the underlying expense that qualified NWN for these
18 credits was regulated Utility O&M expense and the benefit of the credits
19 should remain with ratepayers. This revision results in a reduction of \$8,577
20 to the 2007 surcharge.
- 21 2. Calculation of gross plant used in the apportionment methodology. Staff and
22 the Company agree that the calculation should be based on the December
23 31, 2007 amount rather than a 2-year average. The revision does not affect

1 the surcharge as the 2007 surcharge relies on the stand-alone rather than the
2 apportionment methodology.

3 3. Calculation of the capital structure and cost of debt used in the Tax Report.

4 Staff and the Company agree that a 13-month average is consistent with how
5 rate base is reported in the Company's Results of Operations report. This
6 change results in a reduction to the surcharge for State and Federal taxes of
7 \$38,417.

8 4. Calculation of the difference between taxes paid and taxes collected for local

9 taxes. The Company revised the final calculation to reflect the *current tax*
10 difference between taxes paid and taxes collected for local taxes rather than
11 to add the impact of the over collection that appears in the Company's
12 balancing account. However, Staff agreed with the Company that the
13 amount reflected in the Company's balancing account that reflects an over
14 collection in 2007 will reduce the Multnomah County tax collected during
15 2008. Staff believes this problem may be rectified by adding an additional
16 adjustment line to page 1 of the Tax Report so that in future years it is clear
17 that any over/under collection of taxes from previous years held in the
18 balancing account creates a net basis identifiable in the Tax Report. Staff
19 agrees to consult with all affected utilities to resolve this issue for future year
20 reports.

21 **Q. In consideration of all revisions submitted by NWN in its Revised Tax**
22 **Report, what is the final outcome of its 2007 SB 408 filing?**

1 A. NWN reports a \$5.5 million difference (before interest) between state and federal
2 taxes paid and taxes authorized to be collected in rates, and an approximate
3 \$11,600 difference between local taxes collected in rates and local taxes paid to
4 units of government. Put another way, NWN paid \$5.5 million *more* in state and
5 federal taxes than it collected in rates, under the calculation set forth in its Tax
6 Report. NWN paid approximately \$11,600 *less* in local taxes than it collected in
7 rates.

8 **Q. How do the Parties propose that the difference between taxes paid and**
9 **taxes authorized to be collected in rates be reflected in NW Natural's rates?**

10 A. The rate adjustment for the effect of NWN's 2007 SB 408 filing will be a rate
11 surcharge. The Parties agree that the surcharge for state and federal taxes
12 should be amortized during a one-month period through Schedule 161, NWN's
13 Income Tax Adjustment Tariff effective with customer bills issued during June,
14 2009. The Parties agree that the surcharge related to local tax should be applied
15 to customer bills under the terms and conditions stated in NWN's Schedule A.

16 **Q. Do you have anything further on these issues or any other issues?**

17 A. No.

18 **Q. Does this conclude your Testimony?**

19 A. Yes.

BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON

STAFF -- NW NATURAL

EXHIBIT TO JOINT TESTIMONY IN SUPPORT
OF STIPULATION

February 18, 2009

List of Exhibits

- 101 Qualifications of Carla Owings
- 102 Qualifications of Dustin Ball
- 103 Qualifications of Deborah Garcia
- 104 Qualifications of Linda Deckard

WITNESS QUALIFICATION STATEMENT

NAME: Carla M. Owings

EMPLOYER: Public Utility Commission of Oregon

TITLE: Senior Utility Analyst/Revenue Requirement/Rates and Regulation

ADDRESS: 550 Capitol Street NE Suite 215
Salem, Oregon 97301-2115.

EDUCATION: Professional Accounting Degree
Trend College of Business 1983

EXPERIENCE: I have been employed by the Public Utility Commission of Oregon since April of 2001. I am the Senior Utility Analyst for revenue requirement for the Rates and Regulation Division of the Utility Program. Current responsibilities include leading research and providing technical support on a wide range of policy issues for electric, telecommunications, and gas utilities.

From September 1994 to April 2001, I worked for the Oregon Department of Revenue as a Senior Industrial/Utility Appraiser. I was responsible for the valuation of large industrial properties as well as utility companies throughout the State of Oregon.

I have testified on behalf of the Public Utility Commission in Docket Nos. UE 180, UM 1234, UE 167, UE 180, UE 188, UM 1234, UM 1261, UM 1271 and UG 171.

OTHER EXPERIENCE: I received my certification from the National Association of State Boards of Accountancy in the Principles of Public Utilities Operations and Management in March of 1997. I have attended the Institute of Public Utilities sponsored by the National Association of Regulatory Utility Commissioners at Michigan State University in August of 2002 and the College of Business Administration and Economics at New Mexico State University's Center for Public Utilities in May of 2004.

WITNESS QUALIFICATION STATEMENT

NAME: Dustin Ball

EMPLOYER: Public Utility Commission Of Oregon

TITLE: Senior Financial Analyst, Economic Research & Financial Analysis Division

ADDRESS: 550 Capitol Street NE suite 215
Salem, Oregon 97301-2115.

EDUCATION: Bachelor of Science, Business focusing in Accounting, Western Oregon University (2003)

EXPERIENCE: Employed with the Oregon Public Utility Commission since August 2007. I am a Senior Financial Analyst for the Economic Research & Financial Analysis Division.

Employed by the Oregon Real Estate Agency as a Financial Investigator in the Regulations Division from January 2006 to August 2007.

Employed by the Oregon Department of Revenue as an Income Tax Auditor, in the Personal Tax and Compliance Section from January 2004 to January 2007.

Licensed Tax Consultant in the State of Oregon.

WITNESS QUALIFICATIONS STATEMENT

NAME: Deborah A. Garcia
EMPLOYER: Public Utility Commission Of Oregon
TITLE: Senior Revenue Requirement Analyst
ADDRESS: 550 Capitol St Ne Suite 215, Salem, Oregon 97301-2551

EDUCATION:

- o Western Utility Rate School, San Diego, California. (2002)
- o The Center For Public Utilities at New Mexico University and the National Association of Regulatory Commissioners' Annual Regulatory Studies Program. (2000)
- o National Association of Regulatory Utility Commissioners' Annual Regulatory Studies Program at Michigan State University. (2000)
- o Certificate in Mediation Training (1994)
- o College-level coursework in financial accounting, business law, business management, and economics.

WORK EXPERIENCE:

- o Sr Revenue Requirement Analyst --Public Utility Commission of Oregon
Lead accounting witness for revenue requirement in various proceedings.
(2007 - present)
- o Utility Analyst -- Public Utility Commission of Oregon Focus on utility policies, natural gas purchased gas adjustment issues, utility territory allocation issues, consumer issues, tariff review, promotional concessions, rate case review & witness, and rulemakings. (2002 - 2007)
- o Research Analyst -- Public Utility Commission of Oregon Focus on SB 1149 implementation, rulemaking, various utility and electric service supplier policies, including certification of electric service suppliers, tariff review, rate case review & witness. (2000 -2002)
- o Compliance Specialist -- Public Utility Commission of Oregon--Handled consumer complaints, liaison between the public, regulated utilities and various Commission staff, reviewed proposed tariffs, administrative rules, and policies with an emphasis on potential impact to consumers. Identified trends, services, and policies where no statute, rule or precedent applied and recommended appropriate action. (1992 - 2000)

WITNESS QUALIFICATION STATEMENT

NAME: Linda Deckard

EMPLOYER: Northwest Natural Gas Company (“NW Natural”)

TITLE: Tax Manager

ADDRESS: 220 NW Second Avenue, Portland OR 97209

EDUCATION: B.S., California State University at Fullerton; Major: Psychology
Certificate in Accounting from Portland State University

EXPERIENCE: I first joined NW Natural in 1999 as an SEC/Tax Analyst. In this position, I was responsible for preparation of the Company’s quarterly 10-Q and annual 10-K filings with the Securities and Exchange Commission, in addition to handling all income tax matters relevant to the Company. In 2005, I transitioned my SEC responsibilities to another employee of NW Natural in order to function full time as the Company’s Tax Manager.

Prior to joining NW Natural, I was employed by Perkins & Company, PC for a period of ten years. During my term with Perkins & Company, I received my CPA designation in 1991, functioned in both audit and tax and advanced to a Tax Manager position.

I received my BS degree in Psychology from California State University at Fullerton and later a Certificate in Accounting from Portland State University.