



**Portland General Electric Company**  
121 SW Salmon Street • Portland, Oregon 97204  
PortlandGeneral.com

February 18, 2011

**Via Email and Messenger**

Oregon Public Utility Commission  
Attention: Filing Center  
550 Capitol Street, N.E., Suite 215  
Salem, OR 97308-2148

**RE: UE 178 - PGE Tax Report for 2009**

Attention Filing Center:

Enclosed for filing in the above referenced docket is one copy of:

- **Joint Testimony (Exhibits 200–205) in Response to ICNU**

Exhibits 203, 204, and 205 contain highly confidential material and are subject to Protective Order No. 06-333. These Exhibits are provided under separate cover and electronically (CD).

If you have any questions or require further information, please call Jay Tinker at (503) 464-7002. Please direct all formal correspondence and requests to the following email address: [pge.opuc.filings@pgn.com](mailto:pge.opuc.filings@pgn.com).

Sincerely,

Randy Dahlgren  
Director, Regulatory Policy & Affairs

RD/jb

Encl.

cc: UE 178 Service List – Cover Letter and Exhibits 200–202 only  
McDowell, Rackner & Gibson PC (Portland Safe Room)  
Ellen Blumenthal, GDS Associates, Inc.

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day caused the foregoing **PGE Tax Report for 2009 Joint Testimony (Exhibits 200-205) in Response to ICNU** to be served by electronic mail to those parties whose email addresses appear on the attached service list, and by First Class US Mail, postage prepaid and properly addressed, to those parties on the attached service list who have not waived paper service for OPUC Docket No. UE 178.

DATED at Portland, Oregon, this 18th day of February 2011.



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**SERVICE LIST**  
**DOCKET # UE 178**  
**February 18, 2011**

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S. Bradley Van Cleve (C) DAVISON VAN CLEVE PC 333 SW Taylor, Suite 400 Portland, OR 97204 <a href="mailto:mail@dvclaw.com">mail@dvclaw.com</a>	Ellen Blumenthal, Principal GDS ASSOCIATES, INC. 13517 Queen Johanna Ct Corpus Christi, TX 78418 <a href="mailto:ellen.blumenthal@gdsassociates.com">ellen.blumenthal@gdsassociates.com</a>
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**Joint Testimony in Response to ICNU**

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

2 A. My name is Carla Bird. I am a Senior Revenue Requirement Analyst in the Rates and  
3 Tariffs section of the Electric and Natural Gas Division of the Public Utility Commission of  
4 Oregon (“OPUC”) Staff. My business address is 550 Capitol Street NE, Suite 215, Salem,  
5 Oregon 97301. My qualifications were previously provided in Joint Testimony Exhibit 101.

6 My name is Bob Jenks. I am the Executive Director of the Citizens’ Utility Board of  
7 Oregon (“CUB”). My business address is 610 SW Broadway, Suite 400, Portland, Oregon  
8 97205. My qualifications appear in Joint Testimony Exhibit 201.

9 My name is Bob Tamlyn. I am the Tax Director at Portland General Electric Company  
10 (“PGE”). My business address is 121 SW Salmon Street, Portland, Oregon 97204. My  
11 qualifications appear in Joint Testimony Exhibit 202.

12 My name is Jay Tinker. I am a Project Manager at PGE. My business address is 121  
13 SW Salmon Street, Portland, Oregon 97204. My qualifications were previously provided in  
14 Joint Testimony Exhibit 102.

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

16 A. Our testimony responds to the testimony of Ellen Blumenthal filed on behalf of the  
17 Industrial Customers of Northwest Utilities (“ICNU”) on February 7, 2011. The ICNU  
18 testimony was filed following the filing of the Joint Stipulation entered into by PGE, OPUC  
19 Staff, and CUB and filed on January 14, 2011 (“Stipulation”). The Stipulation proposes a  
20 refund of approximately \$7.6 million from PGE to its customers.

21 **Q. What do you recommend the Commission order in this proceeding?**

1 A. We recommend that the Commission approve the Stipulation, and 1) deny ICNU’s proposals  
2 to alter the definition of taxes paid in a manner that is inconsistent with SB 408, OAR 860-  
3 022-0041, and prior Commission rate making policy and 2) reject ICNU’s suggestion to  
4 further evaluate certain tax refunds already reflected in the Stipulation.

5 **Q. How is the remainder of your testimony organized?**

6 A. Our testimony addresses three main conclusions: 1) the testimony of Ellen Blumenthal  
7 offers no analysis or evidence regarding the Stipulation’s compliance with existing  
8 Commission rules; 2) the testimony of Ellen Blumenthal offers a flawed approach for  
9 determining “taxes paid” and deferred taxes, generally; and 3) the method for determining  
10 “taxes paid” presented in the testimony of Ellen Blumenthal fails to correctly recognize the  
11 impact of PGE’s federal income tax refunds.

I. **Ms. Blumenthal’s testimony does not address whether the stipulation complies with  
the applicable Commission rules**

12 **Q. What is the scope of this docket?**

13 A. As stated in Commission Order No. 11-002, which denied ICNU’s initial proposed budget  
14 for intervenor funding in this docket, “[t]he appropriate scope of UE 177 (4) and UE 178 (4)  
15 is to determine whether the tax reports filed by Pacific Power and PGE are in compliance  
16 with OAR 860-022-0041” (Order No. 11-002, page 1).

17 **Q. What is the main point of Ms. Blumenthal's testimony?**

18 A. Ms. Blumenthal’s testimony largely focuses on her proposed method for calculating “taxes  
19 paid” under the consolidated, apportionment, and stand-alone methods. Her proposed  
20 method for calculating “taxes paid” would flow-through all deferred tax benefits except  
21 those associated with depreciation on public utility property. As we discuss elsewhere in

1 this testimony, this approach is beyond the scope of the Commission rules, not responsive to  
2 the Stipulation, contrary to SB 408, and inconsistent with the approach used by the  
3 Commission in rate making.

4 **Q. Does Ms. Blumenthal cite Staff’s temporary rule proposed in UE 177 regarding the**  
5 **normalization floor?**

6 A. Yes. However, that proposed temporary rule is not applicable in this proceeding. The  
7 proposed temporary rule is an amendment to section 4(d) of the SB 408 administrative rules.  
8 That section provides that “taxes paid” is the lesser of the amounts determined under (1) the  
9 apportionment method (section 4(c)), (2) the consolidated method (section 4(a)), and (3) the  
10 stand-alone method (section 4(b)), but the rule also provides a floor for taxes paid based on  
11 deferred taxes related to depreciation of public utility property for regulated operations of  
12 the utility. This rule is often referred to as the deferred tax normalization floor. The  
13 proposed temporary rule applies the deferred tax floor to the apportionment method only,  
14 but not the other two methods for calculating “taxes paid.” The deferred tax floor under  
15 section 4(d), both as currently written and as amended under the proposed temporary rule,  
16 has no impact on PGE’s 2009 tax report because PGE’s “taxes paid” amount, as originally  
17 filed and in the Stipulation, is not determined based upon the deferred tax normalization  
18 floor.

19 **Q. Does Ms. Blumenthal’s testimony supporting ICNU’s objection focus on the ways in**  
20 **which PGE’s tax report filed with the Stipulation either does or does not comply with**  
21 **the current administrative rule?**

22 A. No. Ms. Blumenthal’s testimony provides no determination of the Stipulation’s compliance  
23 with OAR 860-022-0041. While it does recognize the temporary rule change as being “an  
24 important change in the understanding of the IRC normalization requirements” it also notes

1 that the temporary rule change suggested in UE 177 “does not directly impact the taxes paid  
2 calculation in the Stipulation in this case . . .” (ICNU Exhibit 100, page 9, lines 19 – 21). As  
3 a result, ICNU states that it is “important to amend the rule so that the adjustment to taxes  
4 paid for deferred taxes does not exceed the amount necessary to meet normalization  
5 requirements” (ICNU Exhibit 100, page 9, lines 21-24). The amendment that ICNU refers  
6 to is not an amendment of the deferred tax normalization floor as contemplated by the  
7 temporary rule, but an amendment of other elements of OAR 860-022-0041 that would be  
8 necessary to effectuate their proposed framework for calculating taxes paid.

9 **Q. Does the “taxes paid” result calculated in the Stipulation comply with the current  
10 administrative rules?**

11 A. Yes. However, in ICNU Exhibit 104 Ms. Blumenthal provided her own calculation of the  
12 “taxes paid” amount reported in the Stipulation. To this, we have added citations  
13 referencing the relevant portion of OAR 860-022-0041 for each adjustment needed in order  
14 to arrive at the “taxes paid” result in the Stipulation. Every adjustment made is in  
15 accordance with the rules. Please see Joint Testimony Exhibit 204 for this summary.

16 **Q. Can similar references to the administrative rules be made when reviewing each of the  
17 items included in the calculation of “taxes paid” proposed by Ms. Blumenthal in ICNU  
18 Exhibit 105?**

19 A. No. Ms. Blumenthal’s proposed calculation has no basis in the administrative rules  
20 governing the implementation of SB 408. It is not possible to replicate her proposal by  
21 following OAR 860-022-0041.

22 **Q. Do elements of the calculation proposed in ICNU Exhibit 105 actually violate  
23 principles established in OAR 860-022-0041 or ORS 757.268?**

1 A. Yes. The “taxes paid” result presented in ICNU Exhibit 105 violates either OAR 860-022-  
2 0041 or ORS 757.268 in at least three ways: 1) it is not calculated making an adjustment for  
3 the iterative effect as required by OAR 860-022-0041(2)(b) and OAR 860-022-0041(2)(g);  
4 2) it is not calculated by making an adjustment for charitable contributions as required by  
5 ORS 757.268(13)(f)(A); and 3) it is not calculated by making an adjustment for all deferred  
6 taxes, including those resulting from a tax rate change, relating to PGE’s regulated  
7 operations as required by OAR 860-022-0041(2)(b) and ORS 757.268(13)(f)(C).

8 **Q. Does Ms. Blumenthal’s testimony supporting ICNU’s objection focus predominately on**  
9 **the merits of the Stipulation?**

10 A. No. While portions of Ms. Blumenthal’s testimony address the Stipulation at a high level,  
11 the majority of the testimony is used as a means to present her proposed alternative method  
12 for calculating “taxes paid” (ICNU Exhibit 100, page 4, lines 20-21). Ms. Blumenthal’s  
13 testimony says nothing about the application of the rules set forth in OAR 860-022-0041,  
14 and as noted above, states that the changes in the proposed temporary rule do not pertain to  
15 this Stipulation. As such, Ms. Blumenthal offers no evidence that the Stipulation does not  
16 comply with SB 408 or the Commission’s rules. Other elements of Ms. Blumenthal’s  
17 proposal would be more appropriately dealt with during a rate making proceeding.

18 **Q. What specific issues would be more appropriate for a rate making proceeding?**

19 A. Ms. Blumenthal’s proposal to determine “taxes paid” with regard only to depreciation-  
20 related deferred taxes has rate making implications. Ms. Blumenthal also refers to the gross-  
21 up method for determining income taxes, and the Commission’s examination of deferred  
22 taxes during rate cases.



**II. Ms. Blumenthal’s proposed changes are flawed and provide no basis for rejecting  
the Stipulation**

1 **Q. Does Ms. Blumenthal’s approach result in different methods being applied to the**  
2 **calculations of “taxes paid” and “taxes collected”?**

3 A. Yes. Under SB 408, the amount to be refunded or charged to customers is based on the  
4 difference between “taxes collected” and “taxes paid”. The amount of “taxes collected” is  
5 determined based on the methodology employed in utilities’ rate making proceedings. The  
6 amount of “taxes paid” must be determined in SB 408 dockets on the same basis as “taxes  
7 collected”; to do otherwise creates an inherent mismatch during the true-up process that  
8 takes place in those dockets. This mismatch will exist if Ms. Blumenthal’s partial flow-  
9 through (flow-through of some, but not all, tax items to rates) approach of determining  
10 “taxes paid” is accepted because the ratios used to determine “taxes collected” reflect full-  
11 normalization of deferred taxes and not Ms. Blumenthal’s suggested partial flow-through  
12 method. SB 408 is intended to identify differences between “taxes collected” and “taxes  
13 paid”, not differences that arise solely due to inconsistencies in the methods used to  
14 calculate these amounts. Aside from creating a mismatch in the methods for determining  
15 “taxes paid” and “taxes collected”, the Commission has essentially rejected the type of flow-  
16 through approach suggested by Ms. Blumenthal, as it is a long-standing practice to fully-  
17 normalize all book-tax differences, not just those subject to normalization protection, when  
18 setting rates.

19 **Q. Does ICNU Exhibit 105 permit you to reconcile easily Ms. Blumenthal’s calculations**  
20 **and the amounts determined under the Stipulation?**

1 A. No. ICNU Exhibit 105 has no basis in the Commission rules or the tax report template used  
2 in these SB 408 dockets. For example, ICNU Exhibit 105 uses 15 rows of data to calculate  
3 federal taxes paid but this does not comport with the Commission rules which consider other  
4 data and used a different method for calculating taxes paid. Because Exhibit 105 has no  
5 foundation in the Commission rules or SB 408 and Ms. Blumenthal offers no rule or  
6 statutory references, it is not possible to reconcile simply all the differences between ICNU  
7 Exhibit 105 and the Stipulation.

8 **Q. Have you attempted to correct certain flaws in ICNU Exhibit 105?**

9 A. Yes. These corrections show that Ms. Blumenthal's erroneous calculation of deferred taxes  
10 on depreciation and exclusion of non-depreciation related deferred taxes account for most of  
11 the difference between the "taxes paid" as determined by Ms. Blumenthal in ICNU Exhibit  
12 105 and the "taxes paid" as determined in the Stipulation. These errors drive her "zero  
13 taxes paid" result, and, thus, ICNU's suggested refund of \$60.5 million. In Joint Testimony  
14 Exhibit 205, we make several adjustments to illustrate our point that the "taxes paid"  
15 reported in ICNU Exhibit 105 is substantially understated.

16 **Q. What adjustments do you make in Joint Testimony Exhibit 205?**

17 A. We make three adjustments that increase the ICNU Exhibit 105 "taxes paid" result  
18 drastically:

19 1) We correct the amount purported by Ms. Blumenthal to be "straight line depreciation".  
20 This amount comes from a line on PGE's 2009 results of operations report entitled  
21 "Depreciation & Amortization", and includes amortization-related items that would be  
22 inappropriate to include for the purposes of this calculation, such as the amortization of  
23 regulatory deferrals.

1 2) We add an adjustment to neutralize the effect of including SB 408 deferred taxes in  
2 “taxes paid”, commonly referred to as the “iterative effect”. As stated above, this  
3 adjustment is required by OAR 860-022-0041(2)(b) and OAR 860-022-0041(2)(g).

4 3) We adjust the results to correctly reflect non-depreciation related deferred taxes.

5 **Q. What does Joint Testimony Exhibit 205 show regarding Ms. Blumenthal’s method and**  
6 **the Stipulation?**

7 A. As mentioned above, Joint Testimony Exhibit 205 uses, for illustrative purposes, Ms.  
8 Blumenthal’s flawed approach, while making the corrections identified above. These  
9 corrections account for most of the difference between the Stipulation’s calculation of  
10 federal and state “taxes paid” of approximately \$52.6 million and the amount of “taxes paid”  
11 in ICNU Exhibit 105 of zero. Ms. Blumenthal’s failure to recognize the impact of other  
12 factors that the SB 408 rules require to be used in the calculation of taxes paid accounts for  
13 the remaining difference between Ms. Blumenthal’s calculation and the amount of taxes paid  
14 recognized under the Stipulation. Because the approach used in ICNU Exhibit 105 has no  
15 basis in the Commission rules, Joint Testimony Exhibit 205 is offered solely to demonstrate  
16 certain errors in Ms. Blumenthal’s analysis and the impact of correcting those errors. It is  
17 not offered as an appropriate analysis of the Stipulation. Joint Testimony Exhibit 204 offers  
18 a model for the Stipulation that is backed by the applicable Commission rules.

19 **Q. Do SB 408 and the implementing rules require that “taxes paid” be determined after**  
20 **making an adjustment for all utility deferred taxes?**

21 A. Yes. When defining “taxes paid”, ORS 757.268(13)(f)(C) states that “taxes paid” must be,  
22 “adjusted by deferred taxes related to the regulated operations of the utility.” OAR 860-022-  
23 0041(2)(t) adopts that same definition of “taxes paid” with the same adjustment for deferred  
24 taxes.

1 **Q. Would Ms. Blumenthal's partial flow-through approach always benefit customers?**

2 A. It isn't possible to make a general statement of the impact on rates of this type of change as  
3 the result would depend on the amount and timing of book-tax differences, and the  
4 magnitude of the rate base increase from removing the deferred tax liability offset currently  
5 made. It is fairly certain, however, that the move to a partial flow-through method would  
6 result in greater volatility in rates and create a disparity between the treatment of deferred  
7 taxes for financial reporting and regulatory book purposes.

8 **Q. Did the Commission use a fully-normalized approach to setting rates in UE 215?**

9 A. Yes. The Commission used a similar approach in UE 197 as well.

10 **Q. Did customers benefit from a reduction in rate base from the use of a fully-normalized**  
11 **approach to deferred taxes in UE 215?**

12 A. Yes. The rates authorized by the Commission reflect a reduction to rate base of  
13 approximately \$349 million for accumulated deferred taxes. This rate base reduction  
14 reduced PGE's revenue requirement by approximately \$40 million.

15 **Q. Are other tax-related benefits reflected in the rates authorized in UE 215?**

16 A. Yes. The rates authorized by the Commission also reflect income tax reductions for state  
17 tax credits (\$3.7 million), and federal production tax credits (\$31 million) related to PGE's  
18 Biglow wind facility.

19 **Q. Was ICNU a party to the revenue requirement stipulations signed in PGE's most**  
20 **recent rate case, UE 215?**

21 A. Yes. ICNU signed each of the stipulations resolving revenue requirement issues in PGE's  
22 most recent rate case. In UE 215, the terms of the stipulations included a forecasted test  
23 year revenue requirement and results of operations. The deferred taxes included in the  
24 forecasted test period were calculated using a fully-normalized approach. The Stipulating

1 Parties, including ICNU, agreed that the stipulation would result in rates that were fair, just  
2 and reasonable.

3 **Q. Was this partial flow-through method, or any change to another method for**  
4 **determining the provision for income taxes collected through rates, proposed by ICNU**  
5 **in UE 215?**

6 A. No.

7 **Q. Under the gross-up method, are PGE's customers given the benefits of investment tax**  
8 **credits in rate cases?**

9 A. Yes. As stated above, PGE's rates currently reflect a cost of service reduction due to the  
10 impact of state and federal tax credits.

**III. Ms. Blumenthal's testimony fails to correctly recognize PGE's tax refund**

11 **Q. What is the nature of the tax refund referenced by ICNU?**

12 A. The tax refund included in the Stipulation was the result of PGE carrying-back its 2009 net  
13 operating loss and federal tax credits to offset the tax liability incurred in prior years.

14 **Q. What issue does Ms. Blumenthal take with regards to PGE's tax refund?**

15 A. Ms. Blumenthal claims that the Stipulation result does not give customers the full benefit of  
16 the tax refund (ICNU Exhibit 100, page 4, lines 21–23). She offers no basis for this  
17 assertion, provides no quantification of the impact, and proposes no treatment to properly  
18 reflect the tax refund.

19 **Q. Does the Stipulation in fact give customers the full benefit of PGE's approximately \$61**  
20 **million tax refund?**

21 A. Yes. The Stipulation result gives customers the benefit of PGE's approximately \$61 million  
22 tax refund in-full. The refund amount is explicitly included in the tax report pursuant to the

1 Stipulation that leads to the \$7.6 million refund. PGE has created a hypothetical tax report  
2 excluding the refunds from the report in order to further demonstrate their impact. This  
3 hypothetical tax report is provided as Joint Testimony Exhibit 203. The amount of “taxes  
4 paid” in Joint Testimony Exhibit 203 is greater than the Stipulation result by an amount  
5 equal to the tax refunds. If the tax refunds were not fully recognized in the Stipulation the  
6 result would have been a surcharge to customers of over \$53 million determined under the  
7 consolidated method.

8 **Q. Does this conclude your testimony?**

9 A. Yes.

## List of Exhibits

<u>Joint Testimony Exhibit</u>	<u>Description</u>
201	Qualifications of Bob Jenks
202	Qualifications of Bob Tamlyn
203	PGE hypothetical 2009 Tax Report without tax refunds
204	Stipulation "Taxes Paid" with OAR References
205	Annotations and Illustrative Corrections to ICNU Exhibit 105

## Witness Qualification Statement

**NAME:** Bob Jenks

**EMPLOYER:** Citizens' Utility Board of Oregon

**TITLE:** Executive Director

**ADDRESS:** 610 SW Broadway, Suite 400  
Portland, Oregon 97205

**EDUCATION:** Bachelor of Science, Economics  
Willamette University, Salem, OR

**EXPERIENCE:** Provided testimony or comments in a variety of OPUC dockets, including UE 88, UE 92, UM 903, UM 918, UE 102, UP 168, UT 125, UT 141, UE 115, UE 116, UE 137, UE 139, UE 161, UE 165, UE 167, UE 170, UE 172, UE 173, UG 152, UM 995, UM 1050, UM 1071, UM 1147, UM 1121, UM 1206, UM 1209, UE 178, UE 179, UE 180, UE 189, UE 196, UE 204, UE 207, UE 208, UE 210, UE 215, UE 217, UE 219, UG 153, UG 163, UG 170, UG 181, UM 1234, UM 1264, UM 1283, UM 1286, UM 1354, UM 1416, UM 1431. Participated in the development of a variety of Least Cost Plans including providing analysis of the costs of carbon regulation, analysis of new coal plants, and analysis of the closure of the Boardman coal plant. Participated in proceedings analyzing and establishing conditions on electric, natural gas, and telecommunication mergers. Provided analysis related to expanding energy efficiency programs and renewable energy in Oregon. Provided testimony to Oregon Legislative Committees on consumer issues relating to energy and telecommunications, including issues related to energy efficiency standards, electric deregulation, renewable portfolio standards, and utility taxes. Lobbied the Oregon Congressional delegation on behalf of CUB.

Between 1982 and 1991, worked for the Oregon State Public Interest Research Group, the Massachusetts Public Interest Research Group, and the Fund for Public Interest Research on a variety of public policy issues.

**MEMBERSHIP:** Oregon Energy Planning Council  
Oregon Department of Energy Advisory Committee  
Oregon Department of Environmental Quality Fiscal Advisory Committee for BART rulemaking  
National Association of State Utility Consumer Advocates  
Board of Directors, Environment Oregon Research and Policy Center



### Witness Qualification Statement

**NAME:** Bob Tamlyn

**EMPLOYER:** Portland General Electric

**TITLE:** Tax Director

**ADDRESS:** 121 SW Salmon Street  
Portland, Oregon 97204

**EDUCATION:** Bachelor of Science, Political Science  
Master of Taxation  
Portland State University (1974, 1996)  
Certified Public Accountant (CPA, 1979)

**EXPERIENCE:** I worked for the Portland Oregon based CPA firm of Fellner & Kuhn, PC from 1976 to 1987, advising clients on various accounting and tax matters. Subsequent to that I worked in various tax capacities at PacifiCorp, NERCO, PacifiCorp Financial Services, and Standard Insurance Company. I have been the tax director at PGE from March 2005 until the present time.

**MEMBERSHIP:** American Institute of CPAs  
Oregon Society of CPAs  
Portland chapter of Tax Executives Institute  
Edison Electric Institute Taxation Committee