

## ANALYSIS OF PGE/ENRON RATE INQUIRY INFORMATION GATHERING

### Income Taxes Collected by PGE 1997-2005

(Per PGE Response to Data Request Question 001 and Supplemental Response 12-05-05))

<u>Year</u>	<u>Amount</u>
1997 (Net Collected for Partial Year of Enron Ownership)	\$48,319,044.00
1998	\$92,198,000.00
1999	\$97,868,000.00
2000	\$95,985,000.00
2001	\$53,053,000.00
2002	\$70,625,000.00
2003	\$76,115,000.00
2004	\$85,286,000.00
2005 (Per PGE 10-Q 9/30/05 9 month actual)	\$64,000,000.00
<b>Total</b>	<b>\$683,449,044.00</b>

### Federal Income Taxes Paid by PGE to Enron 1997-2005

(Per PGE Response to Data Request 003 and Supplemental Response 12-05-05)

<u>Year</u>	<u>Amount</u>
1997	\$0.00
1998	\$111,331,777.00
1999	\$113,512,357.00
2000	\$92,665,953.00
2001	\$29,341,127.00
2002	\$0.00
2003	\$35,114,773.00
2004	\$73,885,366.00
2005 (9 Months Actual)	\$67,814,743.00
<b>Total</b>	<b>\$523,666,096.00</b>

**State Income Taxes Paid by PGE to Enron 1997-2005**

(Per PGE Response to Data Request 007)

<u>Year</u>	<u>Amount</u>
1997 Oregon	\$0.00
1998 Other States	\$1,011,531.00
1998 Oregon	\$10,030,343.00
1999 Other States	\$774,288.00
1999 Oregon	\$13,631,280.00
2000 Other States	\$578,594.00
2000 Oregon	\$14,701,082.00
2001 Other States	\$258,603.00
2001 Oregon	\$5,320,790.00
2002 Oregon	\$0.00
2003 Other States	\$69,301.00
2003 Oregon	\$2,244,399.00
2004 Other States	\$521,981.00
2004 Oregon	\$7,290,536.00
2005 Other States	\$51,254.00
2005 Oregon	\$7,349,909.00
<b>Total</b>	<b>\$63,833,891.00</b>

**Local Income Taxes Paid by PGE to Enron 1997-2005**

(Per PGE Supplemental Response 12-05-05)

<u>Year</u>	<u>Amount</u>
1997	\$0.00
1998	\$430,553.00
1999	\$1,212,082.00
2000	\$1,453,449.00
2001	\$403,608.00
2002	\$0.00
2003	\$426,466.00
2004	\$990,690.00
2005 (First 9 months)	\$1,890,072.00
<b>Total</b>	<b>\$6,806,920.00</b>

**Federal Income Taxes Paid by PGE/Enron to Taxing Authorities 1997-2005**

(Per PGE Response to Data Request 003 and 004)

<u>Year</u>	<u>Amount</u>
1997 Enron	-\$108,743.00
1998 Enron	\$5,041,153.00
1999 Enron	\$1,687,054.00
2000 Enron	\$877,061.00
2001 PGE	-\$63,265.00
2001 Enron	\$321,384.00
2002 PGE	\$789,510.00
2002 Enron	\$1,225,563.00
2003 Enron	\$247,675.00
2004 Enron	\$1,021,953.00
2005 Enron	\$0.00
<b>Total</b>	<b>\$11,039,345.00</b>

**State Income Taxes Paid by PGE/Enron to State 1997-2005**

(Per PGE Response to Data Request 007 and 008)

<u>Year</u>	<u>Amount</u>
1997 Enron	\$10.00
1998 Enron	\$10.00
1999 Enron	\$10.00
2000 Enron	\$10.00
2001 PGE	-\$34,130.00
2001 Enron	\$10.00
2002 PGE	\$10.00
2002 PGE Paid to the State of Montana	\$850.00
2002 Enron	\$10.00
2003 PGE	\$10.00
2003 Enron	\$10.00
2004 Enron	\$10.00
2005	\$0.00
<b>Total</b>	<b>-\$33,180.00</b>

**Local Income Taxes Paid by PGE/Enron to Local Governments****\$0.00**

(Per PGE Supplemental Response 12-05-05)

<b>Total Federal/State/Local Income Taxes Paid by PGE to Enron 1997-2005</b>	<b>\$594,306,907.00</b>
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<b>Total Federal/State/Local Income Taxes Paid by PGE/Enron to Federal/State/Local Taxing Authorities 1997-2005</b>	<b>\$11,006,165.00</b>
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<b>Net Federal/State/Local Income Taxes Retained by Enron 1997-2005</b>	<b>\$583,300,742.00</b>
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<b>Net Federal/State/Local Income Taxes Retained by PGE</b>	<b>\$88,450,002.00</b>
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**Deferred Income Taxes/ITC Collected By PGE/Not Paid to Taxing Authorities**

<u>Year</u>	<u>Amount</u>
1997	\$52,568,000.00
1998	\$7,584,000.00
1999	\$13,613,000.00
2000	\$3,784,000.00
2001	\$4,303,000.00
2002	-\$59,106,000.00
2003	\$13,865,000.00
2004	\$13,924,000.00
2005 (Per PGE 10-Q 9/30/05 9 month actual)	\$15,000,000.00
<b>Total</b>	<b>\$65,535,000.00</b>

<b>Net Federal/State/Local Income Taxes Retained by PGE Less Deferred Taxes/ITC</b>	<b>\$22,915,002.00</b>
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**Claims of PGE Against Enron Distributed to Enron by PGE December 2004**  
(Per PGE Response to Data Request Question 021)

<u>Claims</u>	<u>Enron Affiliate</u>	<u>Amount</u>
PGE	Enron Engineering and Operational Service Co.	\$23,214.71
PGE	Enron Power Marketing, Inc.	\$79,760,851.97
PGE	Enron Corp	\$165,259,938.95
<b>Total</b>		<b>\$245,044,005.63</b>

<b>Total of Claims by PGE Against Enron Distributed to Enron Plus Net Federal/State Income Taxes Paid by PGE to Enron and Retained by Enron or PGE (Net Return of Capital (Including Deferred Taxes/ITC Subject to Reinstatement Upon Payment of Taxes))</b>	<b>\$916,794,749.63</b>
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