

1 QUALIFICATION STATEMENT OF

2 VALERIE A. LEFLER

3 Witness for the Bonneville Power Administration

4 *Q. Please state your name, employer, and business address.*

5 A. My name is Valerie A. Lefler. I am employed by the Bonneville Power Administration
6 (BPA), 905 NE. 11th Avenue, Portland, Oregon.

7 *Q. In what capacity are you employed?*

8 A. I am a Financial Analyst in Financial Analysis and Requirements in Policy Management &
9 Finance, Corporate Services.

10 *Q. Please state your educational background.*

11 A. I received a B.S. degree in Zoology from North Carolina State University in 1973. I have
12 also taken classes in accounting, statistics, and business law at Portland State University.

13 *Q. Please summarize your professional experience.*

14 A. From 1981 to 1986, I was a Tax Auditor with the Internal Revenue Service. From 1986 to
15 1988, I was a Supervisory Tax Auditor, responsible for managing a group of tax auditors.

16 From 1988 to 1993, I was a Personnel Management Specialist, first with the Internal
17 Revenue Service then with BPA.

18 In 1993, I was selected as a Financial Analyst working on revenue requirements.
19 I have been responsible for conducting research and analysis on a variety of financial data
20 related to revenue requirements and repayment, including preparation of analyses and
21 testimony related to the proposed debt buy-out legislation, and preparation of issue papers
22 and analyses on irrigation assistance. I was the Lead Analyst on preparing the
23 demonstration to Treasury on the implementation of the Refinancing Act. I drafted portions
24 of and coordinated the 1993 Final Proposal Revenue Requirement Study and Record of
25 Decision (ROD), the 1995 Initial Proposal Revenue Requirement Study, and the

1 1996 Revenue Requirement Study, Documentation and ROD, and co-sponsored the
2 Testimony on Revenue Requirements for those cases.

3 *Q. Please state your experience as a witness in previous proceedings.*

4 A. I appeared as a witness in BPA's 1995 and 1996 general rate adjustment proceedings, where
5 I sponsored, as a member of a witness panel, the Revenue Requirement Study, Revenue
6 Requirement Study Documentation, and related direct and rebuttal testimony on Revenue
7 Requirement Issues.

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