



**WESTERN PARTITIONS, INC.**

February 20, 2015

The Honorable Ron Wyden  
United States Senate  
221 Dirksen Senate Office Building  
Washington, DC 20501

Dear Senator Wyden:

As a business owner I am concerned about proposed government policies - especially regarding energy - that could negatively impact my business and employees. I urge you to support reasonable energy taxes and regulations that will allow Oregon companies like ours to succeed.

Western Partitions is a family-owned contracting business that has operated in Oregon for more than four decades. We have over 700 employees working out of four regional offices in Oregon and Washington, and we are expanding our services to customers throughout the Western United States. Careful planning and conservation of company resources enabled us to weather the recession. Now we believe we have an opportunity to steadily grow our business, if we can continue to control our expenditures.

Government policies that increase our operating costs make it difficult for us to achieve our business goals. Regulations and taxes that increase our energy bills are particularly troubling because, like many companies, fuel expense makes up a significant percentage of our overhead.

I think it is unfair for the federal government to single out oil and natural gas producers for targeted tax increases and deny them common tax deductions that are generally available to other manufacturing businesses. The dramatic expansion of United States oil and gas production in the last few years has been a boon to companies like ours, helping to keep energy affordable while buoying consumer demand for products and services. It seems clear to me that our tax structure should encourage domestic fuel production, not take away capital that oil and gas companies could invest in new and expanded operations.

**CORPORATE OFFICE**

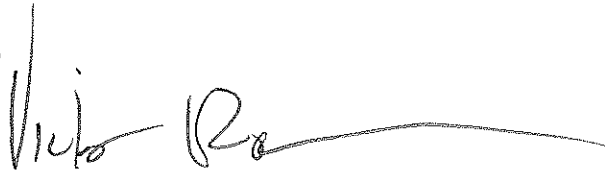
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I also believe overzealous regulation of energy producers is bad for businesses and our economy. Like most Oregonians, I support efforts to keep our air, land, and water clean, but environmental rules should always be written carefully, to avoid damaging U.S. businesses and diminishing their ability to create jobs for American workers.

I appreciate your efforts to reach across party lines in the Senate to craft and implement practical solutions to the problems facing our state and nation. Please continue to work with all of your Senate colleagues to adopt commonsense tax and regulatory policies for U.S. energy producers, as they will benefit not just those companies and the millions of Americans they employ, but every other business in the U.S. as well.

Sincerely,

A handwritten signature in black ink, appearing to read "Victor Roach". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Victor Roach  
President