**ICNU Data Request 28.7**

**The following questions relate to the rebuttal testimony of Bruce N. Williams dated November 2010:**

Referring to pages 19 and 20 of Mr. Williams' testimony:
   a. Please confirm or deny that the Company had increased and decreased its temporary cash investments on a quarterly basis over the last five quarters.
   b. Please confirm or deny that as the Company reduced its temporary cash investments, it used the proceeds to support investments in utility plant in-service.
   c. Please confirm or deny that the temporary cash positions of the utility were used in lieu of short-term borrowings in order to support investments in utility plant in-service.

**Response to ICNU Data Request 28.7**

   a. The Company's temporary cash investment balance has changed on a quarterly basis and can change on a daily basis.

   b. The Company has used temporary cash balances to fund its operating and capital needs. It is not able to provide a single direct use of temporary cash investments as cash is fungible.

   c. Ordinarily the Company would not borrow short term funds if temporary cash investments were available. Please refer to the Company's response to b. above for the uses of temporary cash investments. As noted in Mr. Williams' rebuttal testimony the Company did not need short-term debt for reasons including the issuance of a substantial amount of new long-term debt during January 2009 and capital contributions received from our indirect parent company. The Company was able to issue long-term debt on favorable terms in January 2009 despite the backdrop of United States and global credit markets experiencing historic dislocations and liquidity disruptions that caused financings to be unavailable in many cases. PacifiCorp was able to secure long-term financing and to fund its capital program needed to provide safe and reliable service to customers.


   PREPARER:  Bruce N. Williams

   SPONSOR:    Bruce N. Williams