

Bench Request No. 2:

PacifiCorp's filing includes a results-of-operations statement showing test year actual results (per books). The following accounts are included in rate base. For each account, please explain if these items should be included in per books rate base and, if so, why?

- *Plant Held for Future Use.* The filing includes \$37,310 of Plant Held for Future Use in per books rate base.¹
- *Miscellaneous Deferred Debits.* The filing includes \$6,671,729 in Miscellaneous Deferred Debits in per books rate base.²
- *Fuel Stock.* The Company includes \$3,524,551 of Fuel Stock in per books rate base.³
- *Materials & Supplies.* The Company includes in per books rate base \$7,763,143 of Materials & Supplies.⁴
- *Weatherization.* PacifiCorp includes \$2,046,741 of Weatherization in per books rate base.⁵
- *Customer Advances for Construction.* The Company includes in per books rate base Customer Advances for Construction of (\$334,500).⁶
- *Miscellaneous Rate Base Deductions.* PacifiCorp includes (\$4,865,967) of Miscellaneous Rate Base Deductions in per books rate base.⁷
Fuel Stock

Response to Bench Request 2:

Wal-Mart does not take a position on whether the specific items listed in the Bench Request should be included in per books rate base.

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¹ Supplemental Response to Bench Request No. 1, Supplemental Workpaper entitled "Cash Working Capital," November 30, 2010, and Dalley Exh. No. RBD-3 at 1.0, line 34 (revised 11/23/10).

² Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 35 (revised 11/23/10).

³ Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 39 (revised 11/23/10).

⁴ Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 40 (revised 11/23/10).

⁵ Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 42 (revised 11/23/10).

⁶ Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 51 (revised 11/23/10).

⁷ Supplemental Workpaper and Dalley, Exh. No. RBD-3 at 1.0, line 53 (revised 11/23/10).