



Rob McKenna

ATTORNEY GENERAL OF WASHINGTON

Utilities and Transportation Division

1400 S Evergreen Park Drive SW • PO Box 40128 • Olympia WA 98504-0128 • (360) 664-1183

January 24, 2011

David W. Danner, Executive Director and Secretary
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
P. O. Box 47250
Olympia, Washington 98504-7250

RE: *WUTC v. PacifiCorp (PacifiCorp 2010 General Rate Case)*
Docket UE-100749

Dear Mr. Danner:

Enclosed for filing in the above-referenced docket are the original and 17 copies of Commission Staff's response to Bench Request No. 2.

Sincerely,

DONALD T. TROTTER
Assistant Attorney General

DTT:klg
Enclosures
cc: Parties

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION STAFF
RESPONSE TO DATA REQUEST

DATE PREPARED: January 24, 2011 WITNESS: Thomas E. Schooley
DOCKETS: UE-100749 RESPONDER: Thomas E. Schooley
REQUESTER: Bench TELEPHONE: 360-664-1307

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

RESPONSE:

The accounts listed in this bench request are items Staff commonly finds in a utility's "per books" rate base accounts.

PacifiCorp included these items in its "per books" rate base. Being included in PacifiCorp's books of accounts is a justification for including them in the "per books" column of the exhibit. Details for each listed item for PacifiCorp in this docket are in Exhibit No. ____ (RBD-3).

Staff made adjustments to several of the items listed in the bench request. Staff's testimony and exhibits address these adjustments.

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).