PacifiCorp (dba Pacific Power & Light, Company) “PAC”

General Rate Case Filing

Index of Witnesses Workpapers (by Tabs)

July 1, 2011

**Attachment ALJ 1-1**

 **WA UE-111109 - Initial Filing Workpapers and Supplemental Information**

 Index - UE-111109 Workpapers (PACJul2011)

Kelly Workpapers

**Witness: Andrea L. Kelly**

Tab 1 EPIS Summary – 2010 GRC versus 2011 GRC net plant investment balances

Tab 2 Full time equivalents – Historical FTE’s 2009 through 2010

Williams Workpapers

**Witness: Bruce N. Williams**

Tab 1 PacifCorp Final Pro Suppl (5-9-11) – Prospectus for May 2011 debt issuance of first mortgage bonds

Tab 2 Hadaway DT PACE1112 – Direct testimony of Dr. Samuel Hadaway in 2011 Idaho general rate case filing Case No. PAC-E-11-12

Duvall Workpapers

**Witness: Gregory N. Duvall**

Tab 1 Comparison of selected NPC entries

Tab 2 GRID Manuals – Voluminous (provided only in electronic format – refer to CD entitled CD.1 WA UE-11\_Initial Filing Workpapers and Supplemental Information)

1. Algorithm Guide
2. Date Series Guide
3. GUI Guide

Tab 3 Workpaper\_historical sales – historic normalized sales for period ended December 31, 2009 in comparison to period ended December 31, 2010

Dalley Workpapers

**Witness: R. Bryce Dalley**

Tab 1 2010 FERC Form 1 Data by Month.xlsx

Tab 2 Revenue Requirement Summary Model.xlsx

Tab 3 Revenue Requirement Workpaper Flow Chart.xlsx

Tab 4 Revenue Requirement Workpaper Summary.docx

Tab 5 West Control Area Allocation Handbook.pdf

Tab 6 Support Files for Exhibit No.\_\_RBD-3 – Voluminous (provided only in electronic format – refer to CD entitled CD.1 WA UE-11\_Initial Filing Workpapers and Supplemental Information)

a. 3 – Revenue

 3.1 - 3.3 WA Rev.xlsx

 3.4 SO2 Sales.xlsx

 3.5 REC Revenues.xlsx

 3.6 Wheeling Revenue.xls

 3.7 Ancillary Revenue.xlsx

b. 4 – O&M

 4.1 Misc General Expenses.xlsx

 4.2\_4.3 General Wage Increase.xls

 4.4 WA AMR Program.xlsx

 4.5 Remove Non-Recurring Entries.xlsx

4.6 Pension and Postretirement Curtailment and Date Change.xlsx

 4.7 DSM Expense Removal.xlsx

 4.8 Inverted Rates Advertising.xlsx

 4.9 MEHC Transition Cost Amortization.xlsx

 4.10 MEHC Affiliate Adj. (MEHC Cross Charge).xlsx

 4.11 Insurance Expense.xlsx

 4.12 Advertising Adjustment.xlsx

 4.13 Memberships and Subscriptions.xlsx

c. 5 – NPC

 5.1\_5.1.1 Net Power Costs.xlsx

 5.2 James River.xlsx

 5.3 BPA Residential Exchange.xlsx

 5.4 Remove Colstrip 3.xlsx

d. 6 – Depreciation

 6.1 Hydro Decommissioning.xlsx

e. 7 – Taxes

 7.2 Renewable Energy Tax Credit.xlsx

 7.3 Malin Midpoint.xlsx

 7.4 WA Public Utility Tax Adjustment.xls

 7.5 AFUDC Equity.xlsx

 7.6 WA Flow-through Adjustment.xlsx

 7.7 Remove Deferred State Tax Expense and Balance.xlsx

 7.8 WA ADIT Balance Adjustment.xlsx

f. 8 – Rate Base

 8.1 WA Customer Service Deposits.xls

 8.2 - Bridger Mine.xlsx

 8.3 Environmental Remediation.xlsx

 8.4 Customer Advances.xlsx

 8.5 Remove Colstrip #4 AFUDC.xlsx

 8.6 Misc Rate Base.xlsx

 8.7 Powerdale WA GRC.xls

 8.8 Reg Asset Amortization Adj.xlsx

 8.9 Trojan Unrecovered Plant.xlsx

 8.10 Condit Removal.xls

g. 9 – Production Factor

 9.1 Production Factor.xlsx

 h. 10 – Allocation Factors

 Tab 10 - Allocation Factors.xlsx

1. 11 – Historical Rate Base

 Tab 11 - Historical Rate Base.xlsx

1. B1 – B20 Reports for CY 2010

 B1. Revenue.xls

 B2. O&M Expense.xls

 B3.Depreciation Expense.xls

 B4. Amortization Expense.xls

 B5.Taxes Other Than Income.xls

 B6. (1) Federal Income Taxes.xls

 B6. (2) Interest Expense.xls

 B7. (1) Deferred Income Tax Expense.xls

 B7. (2) Investment Tax Credit Amortization.xls

 B8. Electric Plant in Service.xls

 B9. Capital Lease.xls

 B10. Plant Held For Future Use.xls

 B11. Deferred Debits.xls

 B13. Materials and Supplies.xls

 B14. Cash Working Capital.xls

 B15. Miscellaneous Rate Base.xls

 B16. Regulatory Assets.xls

 B17.Depreciation Reserve.xls

 B18. Amortization Reserve.xls

 B19. (1) Deferred Income Tax Balance.xls

 B19. (2) Investment Tax Credit Balance.xls

 B20. Customer Advances.xls

1. Models

 WA JAM 2011 GRC.xls

 WA RAM 2011 GRC.xls

Meredith Workpapers

**Witness: Robert M. Meredith**

Tab 1 Exhibit RMM-5 in Excel format - Support Files for Exhibit No.\_\_RMM-5 - Voluminous (provided only in electronic format – refer to CD entitled CD.1 WA UE-11\_Initial Filing Workpapers and Supplemental Information)

1. Tab 1

 WA COS Procedures

1. Tab 2

 Functional Results

1. Tab 3

 Functional Factors

1. Tab 4 & 5

 COS WA December 2010

Griffith Workpapers

**Witness: William R. Griffith**

Tab 1 Backup for Residential Basic Charge –Unit Costs @ Target ROR as shown in COS model RMM tabs 4 thru 5

Tab 2 Griffith Additional Supporting Workpapers – Support Files for Exhibit No.\_\_(WRG-3) thru (WRG-6) in addition to supporting information for Revenue tables 1-3 as included in Revenue adjustments provided in Exhibit RBD-3 Adjustments 3.1 – 3.3

**Confidential Attachment ALJ 1-2**

**UE-111109 - Confidential Workpapers (PAC Jul2011)**

Confidential Williams Workpapers

**Witness: Bruce N. Williams**

Tab 3 PCRB All-in int rate calc – PCRB All-in interest rate calculation. Supporting document to calculation of long term debt – Confidential per WAC 480-07-160

Confidential Duvall Workpapers

**Witness: Gregory N. Duvall**

Tab 4 WA GRC 2010 - Authorized NPC – Confidential net power cost report for the 2010 Washington general rate case with pro forma test period ending March 31, 2012 - Confidential per WAC 480-07-160 - Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

Tab 5 WA GRC 2011 – NPC GOLD – Confidential net power cost report for the 2011 Washington general rate case with pro forma test period ending May 31, 2013 - Confidential per WAC 480-07-160 - Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

Tab 6 2011 – NPC StdyGOLD-Ld only resrv – Confidential net power cost report for the 2011 Washington general rate case without incremental reserves for integrating wind generation - Confidential per WAC 480-07-160- Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

Tab 7 WA\_UE-11\_GRID PROJECT – Confidential GRID project inputs for the 2011 Washington general rate case – Confidential per WAC 480-07-160 - Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

1. 1103 OFPC
2. Incremental Costs
3. Load Forecast
4. Demand
5. Energy Charge
6. EOR
7. Heat Rate Coefficients
8. Market Capacity
9. Other Cost
10. Planned Outages
11. Delivery Points
12. Fuel Price
13. Hourly Hydro Energy
14. State Bubble Map
15. STF

Confidential Crane Workpapers

**Witness: Cindy A. Crane**

Tab 1 Cost Comparison – Supporting workbook related to CY 2010 to CY 2011 comparison figures stated in the Confidential Testimony of Company witness Cindy A. Crane Exhibit No. (CAC-1CT) - Confidential per WAC 480-07-160

Tab 2 Supporting files for Cost Comparison workbook

 2011 Workpapers

Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

1. All Inclusive Index Less Fuel Calculation - Confidential per WAC 480-07-160
2. BCC Quality 2012cq-may11-Wash-rc - Confidential per WAC 480-07-160
3. BCC Quality 2013cq-may11-Wash-rc - Confidential per WAC 480-07-160
4. BRIDGER- Confidential per WAC 480-07-160
5. COLSTRIP- Confidential per WAC 480-07-160
6. Escalation Rates- Confidential per WAC 480-07-160
7. FLLTSUMM Export 6-6-11- Confidential per WAC 480-07-160
8. FLLTSUMM Export 10-22-10- Confidential per WAC 480-07-160
9. FLLTSUMM- Confidential per WAC 480-07-160
10. Fuel Price and Index Fcst Master- Confidential per WAC 480-07-160
11. WAGRC WCA only - Thermal MMBTU (For Durning)\_2011 06 03- Confidential per WAC 480-07-160

2010 Workpapers

Voluminous (provided only in electronic format – refer to CD entitled CD.4 WA UE-11\_Confidential Workpapers)

1. All Inclusive Index Less Fuel Calculation- Confidential per WAC 480-07-160
2. BRIDGER- Confidential per WAC 480-07-160
3. COLSTRIP- Confidential per WAC 480-07-160
4. Cost Comparison- Confidential per WAC 480-07-160
5. Escalation Rates- Confidential per WAC 480-07-160
6. FLLTSUMM Export 10-22-10- Confidential per WAC 480-07-160
7. FLLTSUMM- Confidential per WAC 480-07-160
8. Fuel Price and Index Fcst Master- Confidential per WAC 480-07-160
9. WAGRC WCA only - Thermal MMBTU (For Durning) FYMar2012 \_2010 10 18- Confidential per WAC 480-07-160

Tab 3 Bridger Coal Mine % Ash - Supporting file for Figure 1: Bridger Coal Company graph as provided in the Confidential Testimony of Company witness Cindy A. Crane Exhibit No. (CAC-1CT) - Confidential per WAC 480-07-160

Confidential Dalley Workpapers

**Witness: R. Bryce Dalley**

Tab 7 Workpaper to Adjustment 3.5 – REC Revenues - Confidential per WAC 480-07-160