

August 29, 2011

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
1300 S. Evergreen Park Drive S.W.
P.O. Box 47250
Olympia, WA 98504-7250

Attention: Dave Danner
Executive Secretary

RE: Docket UE-111190, Electronic Files Supporting Exhibit No. ___(RBD-3)

Dear Mr. Danner:

At the Prehearing Conference on August 23, 2011, the administrative law judge issued an oral ruling directing the Company to provide separate electronic files on a CD, in Excel format, supporting the direct testimony Exhibit No. ___(RBD-3). As outlined by the judge, the electronic files must include all linked files with all formulas and formatting in every spreadsheet intact (formulas not converted to values or otherwise modified from original). In addition, any supporting adjustment files included in Exhibit No. ___(RBD-3) must also be provided.

In response to this oral ruling, the Company provides the supplemental supporting files and workpapers as directed. For ease of reference, a hard copy index of the various files is attached. An electronic version of the index is also found under the file named "Index - UE-111109 Workpapers (PACJul2011).docx" in Attachment ALJ 1-1.

Attachment ALJ 1-1 on the enclosed CD includes all of the Company's non-confidential workpapers relied upon in the development of the Company's filing. The folder entitled "Dalley Workpapers" within Attachment ALJ 1-1 contains the electronic copies of the models and supporting spreadsheets used to prepare Exhibit No. ___(RBD-3). Within the "Dalley Workpapers" folder are two summary files that serve as a guide to the other files included in the folder. The document named "Revenue Requirement Workpaper Summary.docx" contains a written description of the workpapers, as well as a brief discussion of the Company's revenue requirement models. The file named "Revenue Requirement Workpaper Flow Chart.xlsx" provides an illustrative example of the interconnection of the workpapers and how the individual files are included in Exhibit No. ___(RBD-3). The remaining folders included in Attachment ALJ 1-1 contain the workpapers of the other Company witnesses in this proceeding.

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On a separate CD, Confidential Attachment ALJ 1-2 provides confidential workpapers for all Company witnesses in this proceeding. The Company requests confidential treatment of the confidential workpapers pursuant to the protective order issued in this docket.

Please do not hesitate to contact me if you have any questions.

Sincerely,



Andrea L. Kelly
Vice President, Regulation
Pacific Power

Enclosures

Cc: Service List for Docket UE-111190

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 PacifiCorp 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)

- a. Algorithm Guide
- b. Date Series Guide
- c. 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
- i. 11 – Historical Rate Base

- Tab 11 - Historical Rate Base.xlsx
- j. 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
- k. 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)

- a. Tab 1
 - WA COS Procedures
- b. Tab 2
 - Functional Results
- c. Tab 3
 - Functional Factors
- d. 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)
 - a. 1103 OFPC
 - b. Incremental Costs
 - c. Load Forecast
 - d. Demand
 - e. Energy Charge
 - f. EOR
 - g. Heat Rate Coefficients
 - h. Market Capacity
 - i. Other Cost
 - j. Planned Outages
 - k. Delivery Points
 - l. Fuel Price
 - m. Hourly Hydro Energy
 - n. State Bubble Map
 - o. 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)

- a. All Inclusive Index Less Fuel Calculation - Confidential per WAC 480-07-160
- b. BCC Quality 2012cq-may11-Wash-rc - Confidential per WAC 480-07-160
- c. BCC Quality 2013cq-may11-Wash-rc - Confidential per WAC 480-07-160
- d. BRIDGER- Confidential per WAC 480-07-160
- e. COLSTRIP- Confidential per WAC 480-07-160
- f. Escalation Rates- Confidential per WAC 480-07-160
- g. FLLTSUMM Export 6-6-11- Confidential per WAC 480-07-160
- h. FLLTSUMM Export 10-22-10- Confidential per WAC 480-07-160
- i. FLLTSUMM- Confidential per WAC 480-07-160
- j. Fuel Price and Index Fcst Master- Confidential per WAC 480-07-160
- k. 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)

- a. All Inclusive Index Less Fuel Calculation- Confidential per WAC 480-07-160
- b. BRIDGER- Confidential per WAC 480-07-160
- c. COLSTRIP- Confidential per WAC 480-07-160
- d. Cost Comparison- Confidential per WAC 480-07-160
- e. Escalation Rates- Confidential per WAC 480-07-160
- f. FLLTSUMM Export 10-22-10- Confidential per WAC 480-07-160
- g. FLLTSUMM- Confidential per WAC 480-07-160
- h. Fuel Price and Index Fcst Master- Confidential per WAC 480-07-160
- i. 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

CERTIFICATE OF SERVICE

I certify that I have cause to be served the foregoing document, via E-mail and Overnight Delivery, to the following:

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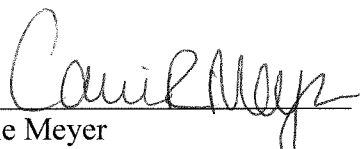
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DATED this 29th day of August, 2011



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