

EXHIBIT LIST

Docket UE-140762

NUMBER	WITNESS	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
PACIFICORP WITNESSES				
Barbara A. Coughlin, Director, Customer & Regulatory Liaison, PAC				
BAC-1T	Barbara A. Coughlin, for PacifiCorp			Direct Testimony re: Changes to Company's General Rules and Regulations (metering Rule 8, field visit charge Rule 11, and Schedule 300)
BAC-2				Estimated Reduction in Collection Agency Expenses
BAC-3				Non-Radio-Frequency Meter Accommodation
BAC-4				Connect, Reconnect, Unauthorized Reconnection Work Cost Analysis
BAC-5				Distribution Plan Facilities Charges
CROSS-EXAMINATION EXHIBITS				
Cindy A. Crane, President and CEO Rocky Mountain Power				
CAC-1CT				Rebuttal Testimony adopting Duvall testimony re coal expense and testifying further re increased coal expense in the Company's updated NPC
CROSS-EXAMINATION EXHIBITS				

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R. Bryce Dalley, Director, Regulatory Affairs and Revenue Requirement				
RBD-1T	R. Bryce Dalley, for PacifiCorp			Direct Testimony re: primary reasons for rate increase; challenges facing Pacific Power in Washington regulatory environment. overview of new proposals presented to address under-earning since 2006; efforts to control costs and minimize rate pressure on customers
RBD-2				Summary Sheets from Commission Basis Reports from 2006 through 2012
RBD-3T				Rebuttal Testimony re regulatory policy issues
RBD-4				Pacific Coast Action Plan on Climate and Energy (October 28, 2013)
RBD-5C				HIS Global Insight – “The Power Planner”
CROSS-EXAMINATION EXHIBITS				
RBD-	Boise White Paper, L.L.C.			Pacific Power’s Response to WUTC Data Request 89
Gregory N. Duvall, Director, Net Power Costs				
GND-1CT	Gregory N. Duvall, for PacifiCorp			Direct Testimony re: Net power costs (NPC) for the pro forma period (the 12 months ending March 31, 2016)
GND-2				Net Power Cost Analysis
GND-3				Long-Term Wind Power Availability
GND-4T				Rebuttal Testimony updating NPC and responding to proposed NPC adjustments; RRTM; Low Hydro Deferral; Thermal Outage Modeling; and Accepting Boise White Paper adjustment to reduce wheeling expenses related to BPA NITS (network integration transmission service) with revised calculation
GND-5				Rebuttal Pro Forma Net Power Costs
GND-6				Rebuttal Update Summary

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GND-7				PacifiCorp EIM Participating Resources
GND-8C				Low Hydro Deferral
CROSS-EXAMINATION EXHIBITS				
GND-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Request 4.1
GND-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Request 4.4
GND-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Requests 14.4 & 14.10
GND-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Request 14.1 and Confidential WIEC attachments
GND-	Boise White Paper, L.L.C.			CAISO Answer filed with FERC re CIASO-PacifiCorp EIM Agreement
GND-	Boise White Paper, L.L.C.			Pacific Power's Response to Public Counsel Data Request 2 (UE-140094), including supplemental response and Confidential attachments
Dana M. Ralston, Vice-President, Thermal Generation				
DMR-1T	Dana M. Ralston, for PacifiCorp			Direct Testimony re: Prudence of Turbine Upgrade to Jim Bridger Plant
DMR-2T				Rebuttal Testimony re Chehalis and Colstrip outage adjustments recommended by Boise White Paper
CROSS-EXAMINATION EXHIBITS				
Richard P. Reiten, President and CEO, Pacific Power				
RPR-1T	Richard P. Reiten, for PacifiCorp			Direct Testimony providing an overview of the Company's request, describing the major factors driving request, and Company efforts to mitigate need for increase
RPR-2				Maps of PacifiCorp Service Territory and Pacific Power Washington Service Territory
CROSS-EXAMINATION EXHIBITS				
Norm K. Ross, Tax Director				

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NKR-1T				Rebuttal Testimony re Staff's opposition to the Company's proposed property tax adjustment
CROSS-EXAMINATION EXHIBITS				
Natasha C. Siores, Director of Regulatory Affairs and Revenue Requirement, Pacific Power				
NCS-1T	Natasha C. Siores, for PacifiCorp			Direct Testimony re: The Company's Washington-allocated revenue requirement and the revenue increase requested in the Company's filing; requests authorization to begin amortization of deferred amounts
NCS-2				Summary of the Washington Results of Operations for the Test Period
NCS-3				Results of Operations 12 Months Ended December 2013
NCS-4C				Confidential Property Tax Estimation Procedure
NCS-5				Washington West Control Area Inter-Jurisdictional Allocation Methodology (WCA) Manual
NCS-6				Summary of Revenue Requirement Scenario with Alternative Capital Structure
NCS-7				Summary of Revenue Requirement Scenarios with Net Power Cost QF Alternatives
NCS-8C				Confidential IHS Global Insight Indices
NCS-9				Summary and Calculation of Deferred Amounts Requested
NCS-10T				Rebuttal Testimony
NCS-11				Rebuttal Results of Operations Twelve-months ended December 31, 2013
NCS-12				Summary of Revenue Requirement Scenarios with Net Power Cost QF Alternatives (Updated)
NCS-13				Summary and Calculation of Deferred Amounts Requested (Updated)
NCS-14				Summary and Calculation of Deferred Amounts Requested (Updated)
NCS-15				Summary and Calculation of Deferred Amounts Requested (Hypothetical Amortization into Base

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				Rates)
NCS-16				Miscellaneous Support for Rebuttal Testimony of Natasha C. Siores
CROSS-EXAMINATION EXHIBITS				
NCS-	Boise White Paper, L.L.C.			Pacific Power’s Response to Boise Data Request 14.3 1st Supplemental and WUTC Data Request 8 (UE-131384)
NCS-	Boise White Paper, L.L.C.			Pacific Power’s Response to Boise Data Request 9.1 and Public Counsel Data Requests 109, 109 1st Suppl., 124, 126, 127, and 130
Joelle R. Steward, Director, Pricing, Cost of Service, and Regulatory Operations				
JRT-1T	Joelle R. Steward, for PacifiCorp			Direct Testimony re: Rate Design
JRT-2				Cost of Service by Rate Schedule – Summaries
JRS-3				Cost of Service by Rate Schedule – All Functions
JRS-4				Cost of Service Study
JRS-5				Proposed Allocation of Revenue Requirement Increase
JRS-6				Proposed Pricing and Billing Determinants
JRS-7T				Residential Service Monthly Billing Comparisons
JRS-8				Residential Basic Charge
JRS-9				Monthly Impact of Residential Basic Charge
JRS-10				Comparison of Residential Rate Design
JRS-11				Low Income Bill Assistance Program Adjustments
JRS-12				Revised Tariff Pages
JRS-13T				

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				issues
JRS-14				Cost of Service by Rate Schedule— Summaries
JRS-15				Cost of Service by Rate Schedule— All Functions
JRS-16				Effect of Proposed Rate Increase
JRS-17				Proposed Prices and Billing Determinants
JRS-18				Monthly Billing Comparisons
JRS-19				Basic Charge Calculation
JRS-20				Survey of Monthly Basic Charges in Washington
JRS-21				Usage Reduction Due to Elasticity
JRS-22				Temperature Normalization Adjustment
JRS-23C				Residential Consumption Survey
CROSS-EXAMINATION EXHIBITS				
JRS-	Boise White Paper, L.L.C.			Pacific Power’s Response to WUTC Data Request 46
Kurt G. Strunk, Vice President at National Economic Research Associates, Inc. (NERA)				
KGS-1T	Kurt G. Strunk, for PacifiCorp			Direct Testimony re: Cost of Equity
KGS-2				Witness Qualifications
KGS-3				ROE Recommendation of 10.0 Percent
KGS-4				Dividend Yields 1993 – Present
KGS-5				30 Year Treasury Yields 1993 – Present
KGS-6				Electric Proxy Group of Twenty- Four Companies
KGS-7				Screening of Proxy Group
KGS-8				Electric Utility Return on Equity Data
KGS-9				Sustainable Growth Inputs
KGS-10				Sustainable Growth Inputs
KGS-11				Yield-Plus-Growth-Model
KGS-12				S&P 500 Forward Looking Market Risk of Premium
KGS-13				CAPM Results
KGS-14				Risk Premium Model
KGS-15				Comparable Earnings Model
KGS-16				Comparable State Regulatory Returns
KGS-17T				Rebuttal Testimony re Cost of Capital
KGS-18				Updated Summary of Cost of Equity

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				Estimates
KGS-19				Allowed ROEs for Other Electric Utilities
KGS-20				Bloomberg Yield Forecasts
KGS-21				VIX Index
KGS-22				Large Company Stock Returns Over the Period 1987-2011 One-Year Returns
KGS-23C				CONFIDENTIAL Use of Pension Yields as Benchmark for Utility ROE
KGS-24				Comparison of Coal-fired Generation Capacity and Energy Production
KGS-25				Proxy Group BR + SV
KGS-26				Proxy Group S and V Estimation
KGS-27				Proxy Group DCF Analysis
KGS-28				Yield + Growth Model
KGS-29				S&P 500 Forward Looking Market Risk Premium
KGS-30				Proxy Group Capital Asset Pricing Model
KGS-31				Bond Yield + Risk Premium
KGS-32				Comparable Earnings
KGS-33				Bloomberg Dividend Yields 1993—Present
KGS-34				30 Year Treasury Yields 1993—Present
KGS-35				Companies Used in Proxy Group and Comparison to PacifiCorp
KGS-36				Proxy Group Screening Results
CROSS-EXAMINATION EXHIBITS				
KGS-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Requests 2.2 & 2.3
KGS-	Boise White Paper, L.L.C.			Pacific Power's Response to Boise Data Requests 17.1 & 17.8
Mark R. Tallman, Vice President of Renewable Resources				
MRT-1T	Mark R. Tallman, for PacifiCorp			Direct Testimony re: Merwin Fish Collector
MRT-2				Order Issuing New License, 123 FERC 62, 258 (June 26, 2008)
MRT-3C				Order on Rehearing, 125 FERC 61,046 (October 16, 2008)
CROSS-EXAMINATION EXHIBITS				
MRT-				
MRT-				
Richard A. Vail, Vice President of Transmission, Pacific Power				

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RAV-1T	Richard A. Vail, for PacifiCorp			Direct Testimony re: test year costs associated with certain capital investments in the Company's distribution and transmission systems (Union Gap, Selah, and Fry substations)
RAV-2T				Rebuttal Testimony Re Boise White Paper's proposed exclusion of Union Gap Substation, Selah Substation and Fry Substation plant additions
CROSS-EXAMINATION EXHIBITS				
Bruce N. Williams, Vice President and Treasurer				
BNW-1T	Bruce N. Williams, for PacifiCorp			Direct Testimony re: Capital Structure and Cost of Capital
BNW-2				Fitch Ratings (March 10, 2014)
BNW-3				Moody's Investor Service (January 30, 2014)
BNW-4				Fitch Ratings (September 16, 2013)
BNW-5				Fitch Ratings (January 6, 2011)
BNW-6				Moody's Investor Service (May 8, 2013)
BNW-7				Standard & Poor's Ratings Direct (April 29, 2013)
BNW-8				Standard & Poor's Ratings Direct (March 31, 2014)
BNW-9				Standard & Poor's Ratings Direct (October 23, 2012)
BNW-10				Moody's Investor Service (May 8, 2012)
BNW-11				Preferred Stock Redemption
BNW-12				Cost of Long-Term Debt
BNW-13				Standard & Poor's Ratings Direct 2007 Report on Power Purchase Agreements
BNW-14T				Variable Rate PCRBs
BNW-15				Cost of Preferred Stock
BNW-16T				Rebuttal Testimony re Capital Structure
BNW-17				Standard & Poor's Ratings Direct Report, "Corporate Methodology: Ratios and Adjustments" (November 19, 2013)
BNW-18				Standard & Poor's Credit Assessment
BNW-19				Regulatory Research Associates,

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				“Regulatory Focus, Major Rate Case Decisions – January—June 2014” (July 10, 2014)
BNW-20				Standard & Poor’s Ratings Direct Report, “Corporate Methodology” (November 19, 2013)
CROSS-EXAMINATION EXHIBITS				
Erich D. Wilson, Director, Human Resources				
EDW-1T	Erich D. Wilson, for PacifiCorp			Direct Testimony re: compensation and benefit plans
EDW-2T				Rebuttal Testimony re wages and salaries; pension and OPEB expense
CROSS-EXAMINATION EXHIBITS				
COMMISSION STAFF WITNESSES				
Jason L. Ball, Regulatory Analyst				
JLB-1T	Jason L. Ball, for Commission Staff			Response Testimony re: Policy and General Overview Revenue Requirement Insurance Expense, Adjustment 4.7 IHS Adjustment 4.13 Property Tax Adjustment 7.2 Prudence of Merwin Fish Collector Project
JLB-2				Revenue Requirement Model
JLB-3				Calculation of Adjustment 4.7 Insurance Expense
JLB-4				Public Counsel Data Request 78
JLB-5				Public Counsel Data Request 48
JLB-6				Calculation of Adjustment 4.13 IHS Global Insight Escalation
CROSS-EXAMINATION EXHIBITS				
Betty A. Erdahl, Regulatory Analyst				
BAE-1T	Betty A. Erdahl, for Commission Staff			Response Testimony re: WA Low Income Tax Credit (7.5) Plant Additions (Adjustment 8.4) Misc. Asset Sales and Removals (Adjustment 8.11) Colstrip Deferral (Schedule 92) & Depreciation Deferral (Schedule 92)

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				Investor Supplied Working Capital (Adjustment 8.13)
BAE-2				Colstrip and Depreciation Deferral
BAE-3				Pacific Power Response to WUTC Data Request No. 60
CROSS-EXAMINATION EXHIBITS				
David C. Gomez, Assistant Power Supply Manager, Regulatory Services, Energy Section				
DCG-1T	David C. Gomez, for Commission Staff			Response Testimony re: Power Supply Issues
DCG-2				Staff Pro-Forma NPC Adjustments
DCG-3				Summary of QF Cost Differential to Mkt./Impact of NPC vs. Contribution to Load
DCG-4				Summary of NPC and Revenue Requirement Impacts of QF Alternatives
DCG-5				Staff PCAM Proposal Applied to Company NPC Actuals
CROSS-EXAMINATION EXHIBITS				
Roger Kouchi, Regulatory Analyst				
RK-1T	Roger Kouchi, for Commission Staff			Response Testimony re: Rule 11D and Schedule 300 Issues
CROSS-EXAMINATION EXHIBITS				
David C. Parcell, Consultant				
DCP-1T	David C. Parcell, for Commission Staff			Response Testimony re: Cost of Capital
DCP-2				Background and Experience Profile
DCP-3				PacifiCorp Total Cost of Capital
DCP-4				Economic Indicators
DCP-5				PacifiCorp History of Credit Rating
DCP-6				PacifiCorp Capital Structure Ratios
DCP-7				AUS Utility Reports Electric Utility Groups Average Common Equity Ratios
DCP-8				Proxy Companies Basis for Selection
DCP-9				Proxy Companies DCF Cost Rate
DCP-10				Standard & Poor's 500 Composite Return on Average Common Equity
DCP-11				Proxy Companies CAPM Cost Rates
DCP-12				Proxy Companies Rates of Return on

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				Average Common Equity
DCP-13				Standard & Poor's 500 Composite Returns and Market-to-Book Ratios
DCP-14				Risk Indicators
DCP-15				PacifiCorp Rating Agency Ratios
DCP-16				Allowed Return on Equity and Common Equity Ratios for Electric Utilities in 2013
CROSS-EXAMINATION EXHIBITS				
Jeremy Twitchell,				
JBT-1T	Jeremy Twitchell, for Commission Staff			Response Testimony re: Renewable Resource Tracking Mechanism; cost-of-service study and rate design
JBT-2				Staff Analysis of Wind Value Variation
JBT-3				Cost of Service Summary
JBT-4				Rate Design and Support
JBT-5				Bill Frequency Study and Billing Determinants
JBT-6				Top Load Hours and Solar Availability
CROSS-EXAMINATION EXHIBITS				
PUBLIC COUNSEL WITNESSES				
Stephen G. Hill, Consultant				
SGH-1CT	Stephen G. Hill, for Public Counsel			Response Testimony re cost of capital
SGH-2				Education and Employment History
SGH-3				Pacific Power & Light Company Capital Structure
SGH-4				Determinants of Long-Term Sustainable Growth in the DCF Model
SGH-5				Pacific Power & Light Company Sample Group Selection: Value Line Electric Utility Industry
SGH-6				Pacific Power & Light Company DCF Growth Rate Parameters
SGH-7				Pacific Power & Light Company DCF Growth Rates & Growth Rate Comparison
SGH-8				Pacific Power Sample Company Growth Rate Analysis
SGH-9				Pacific Power & Light Company

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				Stock Price, Dividend Yields
SGH-10				Pacific Power & Light Company DCF Cost of Equity Capital
SGH-11				Pacific Power & Light Company CAPM Cost of Equity Capital
SGH-12				Pacific Power & Light Company Earnings-Price Ratio Proof
SGH-13				Pacific Power & Light Company Modified Earnings-Price Ratio Analysis
SGH-14				Pacific Power & Light Company Market-to-Book Ratio Analysis
SGH-15				Pacific Power & Light Company Overall Cost of Capital
SGH-16				Pacific Power & Light Company Strunk's DCF with Froward- Looking Dividend Yields
CROSS-EXAMINATION EXHIBITS				
Stefanie A. Johnson				
SAJ-1T	Stefanie A. Johnson, for Public Counsel			Response Testimony re: proposed modifications to Rule 11D (collection agency charges); proposed increases to connection and reconnection charges
CROSS-EXAMINATION EXHIBITS				
Donna M. Ramas, Consultant				
DMR-1CT	Donna M. Ramas, for Public Counsel			Response Testimony re: overall revenue requirement; renewable resource tracking mechanism; deferral requests
DMR-2				Summary of Adjustments
DMR-3				Revenue Requirement and Adjustment Schedules
DMR-4				Qualifications
CROSS-EXAMINATION EXHIBITS				
Glenn A. Watkins, Consultant				
GAW-1T	Glenn A. Watkins, for Public Counsel			Response Testimony re Class Cost of Service; Rate Spread; Rate Design
GAW-2				Professional Qualifications
GAW-3				Cost of Service by Rate Schedule
GAW-4				Competitive Fixed Charges for

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				Electric Residential Rates in Texas
GAW-5				Residential Customer Cost Analysis Return on Common Equity @ 10.0%
GAW-6T				Cross-Answering Testimony re CCOS, rate spread; residential rate design
GAW-7				Generation Assets Characteristics
CROSS-EXAMINATION EXHIBITS				
GAW-	Boise White Paper, L.L.C.			Public Counsel's Response to Boise Data Request 1.2
THE ENERGY PROJECT WITNESSES				
Charles M. Eberdt, Director, The Energy Project				
CME-1T	Charles M. Eberdt, for The Energy Project			Response Testimony re: Effect of Proposed Rate Increase on Poor and Effects of Existing Five-year Plan to Modify PacifiCorp's Low-Income Bill Assistance Program; Proposed Modifications to Existing Five-year Plan; and Proposed Changes to Three Customer Service Charges
CME-2				Professional Qualifications
CME-3				PSE Response to Energy Project DR 46
CME-4				PSE Response to Energy Project DR 48
CME-5				PSE Response to Energy Project DR 42
CME-6				PSE Response to Energy Project DR 43
CME-7				
CME-8				PSE Response to Energy Project DR 39
CME-9T				Cross-Answering Testimony responding to Staff's rate design proposal (3-tier rates; basic charge
CME-10				Space and Water Heating System Types
CME-11				Company Response to Energy Project DR 71
CME-12				Low Income Proxy Group
CME-13				Percent of Low-Income Customers Whose Bills Exceed Various kWh Levels, By Month
CROSS-EXAMINATION EXHIBITS				

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BOISE WHITE PAPER				
MICHAEL P. GORMAN, Managing Principal, Brubaker & Associates (Consultant)				
MPG-1T	Michael P. Gorman, for Boise White Paper			Response Testimony re: cost of capital; return on common equity; overall rate of return
MPG-2				Qualifications
MPG-3				Rate of Return
MPG-4				Electric Utilities' Capital Structures
MPG-5				Proxy Group and Capital Structure Metric
MPG-6				Consensus Analysts' Growth Rates
MPG-7				Constant Growth DCF Model (Consensus Analysts' Growth Rates)
MPG-8				Payout Ratios
MPG-9				Sustainable Growth Rate
MPG-10				Constant Growth DCF Model (Sustainable Growth Rate)
MPG-11				Electricity Sales Are Linked to U.S. Economic Growth
MPG-12				Multi-Stage Growth DCF Model
MPG-13				Common Stock Market/Book Ratio
MPG-14				Equity Risk Premium – Treasury Bond
MPG-15				Equity Risk Premium – Utility Bond
MPG-16				Bond Yield Spreads
MPG-17				Treasury and Utility Bond Yields
MPG-18				Value Line Beta
MPG-19				CAPM Return
MPG-20				Standard & Poor's Credit Metrics
MPG-21				Revised Strunk Risk Premium
MPG-22				Revised Strunk Yield Plus Growth
CROSS-EXAMINATION EXHIBITS				
BRADLEY G. MULLINS, Consultant				
BGM-1CT	Bradley G. Mullins, for Boise White Paper			Confidential Response Testimony re: revenue requirement; net power costs; proposed mechanism for tracking renewable power costs; deferred accounting for the Colstrip outage, declining hydro conditions, and the Merwin Fish Collector
BGM-2				Qualifications
BGM-3				Revenue Requirement Calculations

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BGM-4C				Confidential Company Responses to Data Requests
BGM-5				E3 Study: PacifiCorp-ISO Energy Imbalance Market Benefits
BGM-6				PacifiCorp Application for Deferred Accounting and Prudence Determination Associated with the Energy Imbalance Market and Direct Testimony of Stefan A. Bird
BGM-7C				Confidential Root Cause Analysis of Chehalis Outage
BGM-8T				Cross-Answering Testimony re pro forma capital additions; EOP rate base; IHS Global Insight escalation; EIM; NIT service; PCAM; Colstrip Outage; Hydro Deferral; Merwin Fish Ladder
BGM-9				Updated Revenue Requirements Calculations
BGM-10				Pacific Power Responses to Boise White Paper DRs 5.2 and 13.2
CROSS-EXAMINATION EXHIBITS				
ROBERT R. STEPHENS, Consultant				
RRS-1Tr	Robert R. Stephens, for Boise White Paper			Response Testimony re: cost of service study (classification and allocation of production related and transmission costs) and rate spread
RRS-2				Qualifications
RRS-3				Monthly Peak Demands as a Percent of the Annual System Peak
RRS-4r				Allocation of System Peak Day Capacity
RRS-5r				Production-Related Costs Allocated Using a 4 CP Method
RRS-6r				Production-Related Costs Allocated Using a 4 CP Method (Peak Credit)
RRS-7				Section 34 of PacifiCorp's Open Access Transmission Tariff
RRS-8r				Modifications for Production-Related Cost Allocation & Transmission Cost Allocation
RRS-9T				Cross-Answering Testimony re COS and revenue allocation
RRS-10				Staff Response to Boise White Paper DRs 3 and 5

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CROSS-EXAMINATION EXHIBITS				
WAL-MART STORES				
STEVE W. CHRISS, Consultant				
SWC-1T	Steve W. Chriss, for Wal-Mart Stores			Response Testimony re: cost of service, rate spread and rate design
SWC-2				Qualifications
SWC-3				Schedule 36: Present and Proposed Revenue Requirement Charge
CROSS-EXAMINATION EXHIBITS				
ALLIANCE FOR SOLAR CHOICE				
MARK E. FULMER, Consultant				
MEF-1T	Mark E. Fulmer, for Alliance for Solar Choice			Response Testimony re: increase in basic charges
MEF-2				Professional Qualifications
MEF-3				TASC Workpaper Supporting Figure 1
MEF-4				TASC Workpaper Supporting Figure 2
MEF-5				TASC Fixed Charge Calculation
MEF-6T				Cross-Answering Testimony responding to Staff rate design proposal
MEF-7				Response to UTC DR 84
MEF-8				Residential Rate Worksheet
CROSS-EXAMINATION EXHIBITS				