

EXHIBIT LIST
Pacific Power GRC
Docket UE-152253

| NUMBER | SPONSOR/ WITNESS | A/R | DATE | DESCRIPTION |
|---|---------------------------|-----|------|---|
| BENCH EXHIBITS | | | | |
| BR1 | Public Counsel | | | Revised DMR-2 and DMR-3 (04/01/16) |
| BR2 | Boise White Paper, L.L.C. | | | Revised BGM-3 (04/01/16) |
| BR5 | Boise White Paper, L.L.C. | | | Revised BGM-11 (4/22/16) |
| PACIFIC POWER & LIGHT COMPANY | | | | |
| R. Bryce Dalley, Vice President of Regulation, Pacific Power | | | | |
| RBD-1T | R. Bryce Dalley | | | Prefiled Direct Testimony with an overview of the Company's rate filing, proposed two-year rate plan, and decoupling proposal (26 pp.) (11/25/15) |
| RBD-2 | | | | Summary Sheets from Commission Basis Reports from 2006 through 2014 (28 pp.) (11/25/15) |
| RBD-3T | | | | Rebuttal Testimony re: Shorter, Pre-2008 Depreciation Lives for Coal-Fueled Resources; SCR and Other Capital Additions at Units 3 and 4 of the Bridger Generating Plant; Two-Year Rate Plan; and Decoupling Mechanism (35 pp.) (04/07/16) |
| RBD-4 | | | | Governor's Accord for a New Energy Future (4 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| RBD-__ | Boise White Paper, L.L.C. | | | Pacific Power Responses to Boise Data Requests |
| RBD-__ | Boise White Paper, L.L.C. | | | Exhibit No. __ (DJR-3), Enhanced Commission Basis Report (Docket UE-130043) |
| Chad A. Teply, Vice President of Strategy and Development, Pacific Power | | | | |
| CAT-1CT | Chad A. Teply | | | ***CONFIDENTIAL*** Prefiled Direct Testimony re major maintenance overhauls at Units 3 and 4 of the Jim Bridger generating plant (29 pp.) (11/25/15) (revised 12/03/15) |
| CAT-2C | | | | ***CONFIDENTIAL*** U3 Replace |

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| | | | | Cooling Tower 14/15/16 (12 pp.) (11/25/15) |
| <u>CAT-3C</u> | | | | ***CONFIDENTIAL*** U3 APH Baskets 15 (11 pp.) (11/25/15) |
| <u>CAT-4C</u> | | | | ***CONFIDENTIAL*** U3 Replace Finishing Superheater 15 (21 pp.) (11/25/15) |
| <u>CAT-5C</u> | | | | **CONFIDENTIAL*** U3 Burners – Major 15 (12 pp.) (11/25/15) |
| <u>CAT-6C</u> | | | | ***CONFIDENTIAL*** Initial Capital Cost Estimators (5 pp.) (11/25/15) |
| <u>CAT-7C</u> | | | | ***CONFIDENTIAL*** Unit 3 Initial Capital Cost Estimators (2 pg.) (11/25/15) |
| <u>CAT-8C</u> | | | | ***CONFIDENTIAL*** U4 Burners – Major 16 (3 pp.) (11/25/15) |
| <u>CAT-9C</u> | | | | ***CONFIDENTIAL*** U4 Absorber Reline 16 (2 pp.) (11/25/15) |
| <u>CAT-10C</u> | | | | ***CONFIDENTIAL*** U4 Finishing Superheater 16 (16 pp.) (11/25/15) |
| <u>CAT-11C</u> | | | | ***CONFIDENTIAL*** U4 Steam-Cooled Floor Replacement 16 (3 pp.) (11/25/15) |
| <u>CAT-12C</u> | | | | ***CONFIDENTIAL*** U4 Replace Hot Reheat Pipe 16 (265 pp.) (11/25/15) |
| <u>CAT-13C</u> | | | | ***CONFIDENTIAL*** Unit 4 Initial Capital Cost Estimates (2 pg.) (11/25/15), (revised 12/3/15) |
| <u>CAT-14CT</u> | | | | ***CONFIDENTIAL*** Rebuttal Testimony re: Prudence of Investment in SCRs and capital additions in Units 3 and 4 of Jim Bridger generating plant (23 pp.) (04/07/16) |
| <u>CAT-15</u> | | | | 2015 IRP Pacific Power Stakeholder Feedback Form (3 pp.) (04/07/16) |
| <u>CAT-16</u> | | | | Synapse Comments on Pacific Power’s IRP Process (6 pp.) (04/07/16) |
| <u>CAT-17</u> | | | | Testimony Excerpt of Jeremy Fisher in Oklahoma Cause No. PUD 201400229 (4 pp.) (04/07/16) |
| <u>CAT-18C</u> | | | | ***CONFIDENTIAL*** Jim Bridger Unit 3 SCR Routing (2 pp.) (04/07/16) |
| <u>CAT-19</u> | | | | Excerpt from Best Practices in Electric Utility IRP (4 pp.) (04/07/16) |
| <u>CAT-20C</u> | | | | ***CONFIDENTIAL*** Corporate Governance and Approvals Process (17 pp.) (04/07/16) |
| <u>CAT-21C</u> | | | | ***CONFIDENTIAL*** Jim Bridger Units 3 and 4 SCR Systems Available Compliance Options (9 pp.) (04/07/16) |
| <u>CAT-22C</u> | | | | ***CONFIDENTIAL*** LNTP Update |

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| | | | | Memo dated May 22, 2013 (3 pp.) (04/07/16) |
| <u>CAT-23C</u> | | | | ***CONFIDENTIAL*** FNTF Decision Memo dated December 5, 2013 (13 pp.) (04/07/16) |
| <u>CAT-24</u> | | | | BART Appeal Settlement Agreement (8 pp.) (04/07/16) |
| <u>CAT-25</u> | | | | DEQ Letter to Pacific Power dated March 6, 2013 (3 pp.) (04/07/16) |
| <u>CAT-26</u> | | | | MEHC letter dated March 5, 2013 (3 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Dana Ralston, Vice President of Coal Generation and Mining, Pacific Power | | | | |
| <u>DR-1CT</u> | Dana Ralston | | | ***CONFIDENTIAL*** Rebuttal Testimony re: Coal Costs in the SCR Analysis, Capital Expenditures in the SCR Analysis and the 2015 IRP Analysis, and Changes to Project Economics (17 pp.) (04/07/16) |
| <u>DR-2C</u> | | | | ***CONFIDENTIAL*** Jim Bridger Plant – Cash Cost Comparison (2 pp.) (04/07/16) |
| <u>DR-3C</u> | | | | ***CONFIDENTIAL*** Two-Unit Coal Cost Increase (2 pp.) (04/07/16) |
| <u>DR-4C</u> | | | | ***CONFIDENTIAL*** Summary of Cash Cost Comparison (2 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Rick T. Link, Director, Origination, Pacific Power | | | | |
| <u>RTL-1CT</u> | Rick T. Link | | | ***CONFIDENTIAL*** Direct Testimony re the economic analysis performed in 2012 that supported Pacific Power's decision to install selective catalytic reduction emission control systems on Units 3 and 4 of the Jim Bridger generating plant (28 pp.) (11/25/15) |
| <u>RTL-2C</u> | | | | ***CONFIDENTIAL*** Summary Planned Capital Investment (2 pg.) (11/25/15) |
| <u>RTL-3C</u> | | | | ***CONFIDENTIAL*** Jim Bridger Plant Coal Costs (2 pg.) (11/25/15) |
| <u>RTL-4C</u> | | | | ***CONFIDENTIAL*** Contributions to Mine Reclamation Trust (2 pg.) (11/25/15) |
| <u>RTL-5C</u> | | | | ***CONFIDENTIAL*** Jim Bridger Coal Company Mine Capital Costs (2 pg.) (11/25/15) |
| <u>RTL-6C</u> | | | | *** CONFIDENTIAL*** Natural Gas |

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| | | | | Price Assumptions Used in the Evaluation of Jim Bridger Units 3 and 4 (4 pp.) (11/25/15) |
| <u>RTL-7C</u> | | | | ***CONFIDENTIAL*** SO Model Results for Gas Price Scenarios (2 pg.) (11/25/15) |
| <u>RTL-8C</u> | | | | ***CONFIDENTIAL*** West Coast Control Area (2 pg.) (11/25/15) |
| <u>RTL-9C</u> | | | | ***CONFIDENTIAL*** Relationship between Gas Prices and the PVRR (2 pg.) (11/25/15) |
| <u>RTL-10C</u> | | | | ***CONFIDENTIAL*** Relationship between CO₂ Prices and the PVRR (2 pg.) (11/25/15) |
| <u>RTL-11CT</u> | | | | ***CONFIDENTIAL*** Rebuttal Testimony re: Prudence of SCR Installations on Units 3 and 4 (40 pp.) (04/07/16) |
| <u>RTL-12C</u> | | | | ***CONFIDENTIAL*** Staff Response to Company Data Request No. 4 (4 pp.) (04/07/16) |
| <u>RTC-13C</u> | | | | ***CONFIDENTIAL*** Summary of the Impact of a Shortened Depreciable Life for Jim Bridger (3 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Richard A. Vail, Vice President of Transmission, Pacific Power | | | | |
| <u>RAV-1T</u> | Richard A. Vail | | | Prefiled Direct Testimony re capital investment costs in the Company's distribution and transmission systems and the closure of the Company's transmission asset exchange with Idaho Power Company (11 pp.) (11/25/15) |
| <u>RAV-2</u> | | | | Illustration of Idaho Power Asset Exchange (3 pp.) (11/25/15) |
| <u>RAV-3T</u> | | | | Rebuttal Testimony re: Exchange of Certain Transmission Assets Between Idaho Power Company and PacifiCorp and Inclusion of Certain Other Assets in Washington Rates (10 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Kurt G. Strunk, Vice President, National Economic Research Associates, Inc. (NERA) | | | | |
| <u>KGS-1T</u> | Kurt G. Strunk | | | Prefiled Direct Testimony re capital markets and return on equity (ROE) (24 pp.) (11/25/15) |
| <u>KGS-2</u> | | | | Professional qualifications (26 pp.) (11/25/15) |

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| <u>KGS-3</u> | | | Comparison of 9.5 percent ROE to allowed returns (2 pg.) (11/25/15) |
| <u>KGS-4</u> | | | ROE recommendation of 10.0 percent (2 pg.) (11/25/15) |
| <u>KGS-5</u> | | | Interest Rate Forecast (2 pg.) (11/25/15) |
| <u>KGS-6</u> | | | Dividend Yields 1993-Present (2 pg.) (11/25/15) |
| <u>KGS-7</u> | | | 30 Year Treasury Yields 1993-Present (2 pg.) (11/25/15) |
| <u>KGS-8</u> | | | Recent Trading Range for the Volatility Index (VIX) (2 pg.) (11/25/15) |
| <u>KGS-9</u> | | | Electric Proxy Group of Twenty-three Companies (4 pp.) (11/25/15) |
| <u>KGS-10</u> | | | Sustainable Growth Inputs (3 pp.) (11/25/15) |
| <u>KGS-11</u> | | | DCF Analysis (2 pg.) (11/25/15) |
| <u>KGS-12</u> | | | Yield-Plus-Growth-Model (2 pg.) (11/25/15) |
| <u>KGS-13</u> | | | S&P 500 Forward Looking Market Risk of Premium (2 pg.) (11/25/15) |
| <u>KGS-14</u> | | | CAPM Results (2 pg.) (11/25/15) |
| <u>KGS-15</u> | | | Risk Premium Model (2 pg.) (11/25/15) |
| <u>KGS-16</u> | | | Comparable Earnings Model (2 pg.) (11/25/15) |
| <u>KGS-17</u> | | | Comparable State Regulatory Returns (4 pp.) (11/25/15) |
| <u>KGS-18</u> | | | Summary of Adjustable Mechanisms for Proxy Group Utilities (5 pp.) (11/25/15) |
| <u>KGS-19T</u> | | | Rebuttal Testimony re: Cost of Capital and Overall Rate of Return (20 pp.) (04/07/16) |
| <u>KGS-20</u> | | | ROE Recommendation of 10.0 Percent (2 pp.) (04/07/16) |
| <u>KGS-21</u> | | | Interest Rate Forecasts (2 pp.) (04/07/16) |
| <u>KGS-22</u> | | | Dividend Yields – May 2014-Present (2 pp.) (04/07/16) |
| <u>KGS-23</u> | | | 30 Year Treasury – Yields May 2014-Present (2 pp.) (04/07/16) |
| <u>KGS-24</u> | | | Electric Proxy Group of Twenty-Three Companies (4 pp.) (04/07/16) |
| <u>KGS-25</u> | | | Sustainable Growth Inputs (3 pp.) (04/07/16) |
| <u>KGS-26</u> | | | DCF Analysis (2 pp.) (04/07/16) |
| <u>KGS-27</u> | | | Yield-Plus-Growth-Model (2 pp.) (04/07/16) |
| <u>KGS-28</u> | | | S&P 500 Forward Looking Market Risk of Premium (2 pp.) (04/07/16) |
| <u>KGS-29</u> | | | CAPM Results (2 pp.) (04/07/16) |

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| <u>KGS-30</u> | | | | Risk Premium Model (2 pp.) (04/07/16) |
| <u>KGS-31</u> | | | | Comparable Earnings Model (2 pp.) (04/07/16) |
| <u>KGS-32</u> | | | | Comparable State Regulatory Returns (5 pp.) (04/07/16) |
| <u>KGS-33</u> | | | | Spread of Bond Yields over 30-Year Treasury Yield (3 pp.) (04/07/16) |
| <u>KGS-34</u> | | | | Summary of Mr. Parcell's Testimonies and Data Ranges (2 pp.) (04/07/16) |
| <u>KGS-35</u> | | | | Comparison of Mr. Parcell's Historical Data from Direct Testimonies (3 pp.) (04/07/16) |
| <u>KGS-36</u> | | | | Past Authorized Equity Ratios of Mr. Parcell's Proxy Group (2 pp.) (04/07/16) |
| <u>KGS-37</u> | | | | Summary of Adjustment Mechanisms for Proxy Group Utilities (2 pp.) (04/07/16) |
| <u>KGS-38</u> | | | | VIX Index (2 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Kathryn C. Hymas, Vice President of Human Resources and Procurement, Pacific Power | | | | |
| <u>KCH-1T</u> | Kathryn C. Hymas | | | Rebuttal Testimony re: Labor-Related Adjustments (10 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Shelley E. McCoy, Manager Revenue Requirement, Pacific Power | | | | |
| <u>SEM-1T</u> | Shelley E. McCoy | | | Prefiled Direct Testimony re Pacific Power's Washington-allocated revenue requirement and the Company's request for a revenue increase in a two-year rate plan (38 pp.) (11/25/15) |
| <u>SEM-2</u> | | | | Summary of the Washington results of operations for the Test Period (4 pp.) (11/25/15) |
| <u>SEM-3</u> | | | | Pacific Power's Washington results of operations for Twelve Months ended June 30, 2015 (459 pp.) (11/25/15) |
| <u>SEM-4</u> | | | | The Company's incremental revenue requirement for the second year of the proposed two-year rate plan (23 pp.) (11/25/15) |
| <u>SEM-5C</u> | | | | ***CONFIDENTIAL***Jim Bridger Unit 3 and 4 Overhaul and SCR Installation (3 pp.) (11/25/15) |
| <u>SEM-6T</u> | | | | Rebuttal Testimony re: Explain |

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| | | | | Corrections and Updates to Company's Revenue Requirement (31 pp.) (04/07/16) |
| SEM-7 | | | | Summary of Rebuttal Washington Results of Operations for the Test Period (4 pp.) (04/07/16) |
| SEM-8 | | | | Rebuttal Results of Operations for Twelve Months Ended June 30, 2015 (180 pp.) (04/07/16) |
| SEM-9C | | | | ***CONFIDENTIAL*** Jim Bridger 3 & 4 Overhaul and SCR Installation – Update (3 pp.) (04/07/16) |
| SEM-10 | | | | Rebuttal Year-Two Incremental Revenue Requirement Adjustment Summary (27 pp.) (04/07/16) |
| SEM-11 | | | | Public Counsel's Response to Pacific Power Data Request No. 2.1 (2 pp.) (04/07/16) |
| SEM-12 | | | | Company Response to Staff Data Request No. 151 (2 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| SEM-___ | Boise White Paper, L.L.C | | | Pacific Power Responses to Boise Data Requests |
| Joelle R. Steward, Director, Rates & Regulatory Affairs, Pacific Power | | | | |
| JRS-1T | Joelle R. Steward for Pacific Power | | | Prefiled Direct Testimony re the Company's proposed allocation to rate schedules for the requested revenue increases in the two-year rate plan, the proposed rates for each of the rate changes in the two-year rate plan, and the Company's proposed decoupling mechanism (23 pp.) (11/25/15) |
| JRS-2 | | | | Proposed Allocation of Revenue Requirement Increases (2 pg.) (11/25/15) |
| JRS-3 | | | | Proposed Pricing and Billing Determinants Effective May 1, 2016 (10 pp.) (11/25/15) |
| JRS-4 | | | | Proposed Pricing and Billing Determinants Effective May 1, 2017 (10 pp.) (11/25/15) |
| JRS-5 | | | | Monthly Billing Comparisons Effective May 1, 2016 (8 pp.) (11/25/15) |
| JRS-6 | | | | Monthly Billing Comparisons Effective May 1, 2017 (8 pp.) (11/25/15) |
| JRS-7 | | | | Decoupling Mechanism Deferral (3 pp.) (11/25/15) |
| JRS-8 | | | | Revised Tariff Pages (45 pp.) (11/25/15) (revised 12/03/15) |

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| <u>JRS-9T</u> | | | | Rebuttal Testimony re: Rate Spread, Rate Design, and Decoupling Mechanism (22 pp.) (04/07/16) |
| <u>JRS-10</u> | | | | Proposed Allocation of Revenue Requirement Increases (2 pp.) (04/07/16) |
| <u>JRS-11</u> | | | | Proposed Prices and Billing Determinants Effective July 1, 2016 (10 pp.) (04/07/16) |
| <u>JRS-12</u> | | | | Proposed Prices and Billing Determinants Effective July 1, 2017 (10 pp.) (04/07/16) |
| <u>JRS-13</u> | | | | Monthly Billing Comparisons Effective July 1, 2016 (8 pp.) (04/07/16) |
| <u>JRS-14</u> | | | | Monthly Billing Comparisons Effective July 1, 2017 (8 pp.) (04/07/16) |
| <u>JRS-15</u> | | | | Decoupling Mechanism Deferral (3 pp.) (04/07/16) |
| <u>JRS-16</u> | | | | Proposed Schedule 93 Tariff (7 pp.) (04/07/16) |
| <u>JRS-17</u> | | | | Rate Impacts From Boise's Rate Design Proposal (3 pp.) (04/07/16) |
| <u>JRS-18</u> | | | | Staff Response to Company Data Request No. 2 (2 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| <u>JRS-__</u> | Boise White Paper, L.L.C. | | | Pacific Power Responses to Boise Data Requests |
| Stuart J. Kelly, Vice President of System Operations, Pacific Power | | | | |
| <u>SJK-1T</u> | Stuart J. Kelly | | | Prefiled Direct Testimony re the Company's investment in a new Supervisory Control and Data Acquisition Energy Management System (8pp.) (11/25/15) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| | | | | |
| Bruce N. Williams, Vice President and Treasurer, Pacific Power | | | | |
| <u>BNW-1T</u> | Bruce N. Williams | | | Prefiled Direct Testimony re: Updating the Company's Long-Term Cost of Debt and Providing Additional Information on Pacific Power's Current Short-Term Cost of Debt and Capital Structure (11 pp.) (01/07/16) |
| <u>BNW-2</u> | | | | Fitch Ratings as of November 24, 2015 (9 pp.) (01/07/16) |
| <u>BNW-3</u> | | | | Moody's Investor Service as of May 7, 2015 (7 pp.) (01/07/16) |
| <u>BNW-4</u> | | | | Standard & Poor's Ratings Direct as of March 12, 2015 (9 pp.) (01/07/16) |
| <u>BNW-5</u> | | | | Cost of Long-Term Debt (4 pp.) (01/07/16) |

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| BNW-6 | | | | Variable Rate PCRBs (4 pp.) (01/07/16) |
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| COMMISSION STAFF | | | | |
| Jason L. Ball, Regulatory Analyst | | | | |
| JLB-1T | Jason L. Ball | | | Response Testimony re: Address key differences between Staff's case and Pacific Power's, Staff's Revenue Requirement, the Company's two year rate plan, Decoupling Mechanism, Staff's proposal for decommission and remediation reporting, and the Idaho Power Asset Exchange (78 pp.) (03/17/16) |
| JLB-2 | | | | Revenue Requirement Model (63 pp.) (03/17/16) |
| JLB-3 | | | | Revenue Requirement Model Year 2 (13 pp.) (03/17/16) |
| JLB-4 | | | | Decoupling Trigger Illustration (3 pp.) (03/17/16) |
| JLB-5 | | | | Pacific Power Transmission Map (2 pp.) (03/17/16) |
| JLB-6 | | | | Selections from Attachment WUTC 102-1 to Company Response to Staff Data Request 102 (5 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Elizabeth O'Connell, Regulatory Analyst | | | | |
| ECO-1T | Elizabeth O'Connell | | | Response Testimony re: Prudence of two major plant additions (SCADA and Union Gap) in the second year of the proposed rate plan, production tax credit, property tax expense, and environmental remediation (37 pp.) (03/17/16) |
| ECO-2 | | | | Pacific Power Response to Staff Data Request No. 46 (2 pp.) (03/17/16) |
| ECO-3 | | | | Pacific Power Response to Staff Data Request No. 47 (2 pp.) (03/17/16) |
| ECO-4 | | | | Pacific Power Response to Staff Data Request No. 47, Attachment WUTC 47 (2 pp.) (03/17/16) |
| ECO-5 | | | | Pacific Power 1 st Supplemental Response to Staff Data Request No. 37 (4 pp.) (03/17/16) |
| ECO-6 | | | | Pacific Power Response to Staff Data Request No. 69 (2 pp.) (03/17/16) |
| ECO-7 | | | | Environmental Remediation Projects in |

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| | | | | Washington and West Control Area (2 pp.) (03/17/16) |
| <u>ECO-8</u> | | | | Union Gap Project Presentation (31 pp.) (03/17/16) |
| <u>ECO-9</u> | | | | Pacific Power Response to Staff Data Request No. 37, Attachment WUTC 37 – Investment Appraisal Document (19 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| David C. Parcell, President and Senior Economist, Technical Associates, Inc. | | | | |
| <u>DCP-1T</u> | David C. Parcell | | | Response Testimony re: Cost of Capital (40 pp.) (03/17/16) (<u>revised</u>) (04/06/16) |
| <u>DCP-2</u> | | | | Background and Experience (7 pp.) (03/17/16) |
| <u>DCP-3</u> | | | | PacifiCorp Total Cost of Capital (2 pp.) (03/17/16) |
| <u>DCP-4</u> | | | | Economic Indicators (7 pp.) (03/17/16) |
| <u>DCP-5</u> | | | | PacifiCorp History of Credit Rating (3 pp.) (03/17/16) |
| <u>DCP-6</u> | | | | PacifiCorp Capital Structure Ratios (4 pp.) (03/17/16) (<u>revised</u>) (04/07/16) |
| <u>DCP-7</u> | | | | AUS Utility Reports Electric Utility Groups Average Common Equity Ratios (2 pp.) (03/17/16) |
| <u>DCP-8</u> | | | | Proxy Companies Basis for Selection (2 pp.) (03/17/16) |
| <u>DCP-9</u> | | | | Proxy Companies DCF Cost Rates (5 pp.) (03/17/16) |
| <u>DCP-10</u> | | | | Standard & Poor's 500 Composite Return on Average Common Equity (2 pp.) (03/17/16) |
| <u>DCP-11</u> | | | | Proxy Companies CAPM Cost Rates (2 pp.) (03/17/16) |
| <u>DCP-12</u> | | | | Proxy Companies Rates of Return on Average Common Equity (3 pp.) (03/17/16) |
| <u>DCP-13</u> | | | | Standard & Poor's 500 Composite Returns and Market-to-Book Ratios (2 pp.) (03/17/16) |
| <u>DCP-14</u> | | | | Risk Indicators (3 pp.) (03/17/16) |
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| Jeremy B. Twitchell, Regulatory Analyst | | | | |
| <u>JBT-1CT</u> | Jeremy B. Twitchell | | | ***CONFIDENTIAL*** Response Testimony re: Staff's Prudence Review of Selective Catalytic Reduction Technology on Jim Bridger Units 3 and 4 and |

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| | | | | Continued Operation of them as Coal-Fired Resources (70 pp.) (03/17/16) |
| <u>JBT-2C</u> | | | | ***CONFIDENTIAL*** Timeline of Events (2 PP.) (03/17/16) |
| <u>JBT-3C</u> | | | | ***CONFIDENTIAL*** SCR Analysis Comparison (Excel spreadsheet – 2 pp.) (03/17/16) |
| <u>JBT-4C</u> | | | | ***CONFIDENTIAL*** Staff’s Adjusted Break-Even Analysis (2 pp.) (03/17/16) |
| <u>JBT-5C</u> | | | | ***CONFIDENTIAL*** Coal Cost Comparison (Excel spreadsheet – 1 pg.) (03/17/16) |
| <u>JBT-6C</u> | | | | ***CONFIDENTIAL*** Bridger Coal Cost Adjustment (Excel spreadsheet – multiple pages) (03/17/16) |
| <u>JBT-7C</u> | | | | *** CONFIDENTIAL*** Replacement Power Costs (2 pp.) (03/17/16) |
| <u>JBT-8C</u> | | | | *** CONFIDENTIAL*** Staff’s Adjusted Scenarios (2 pp.) (03/17/16) |
| <u>JBT-9C</u> | | | | ***CONFIDENTIAL*** Forward Natural Gas Curve Comparisons (Excel spreadsheet – 3 pp.) (03/17/16) |
| <u>JBT-10C</u> | | | | ***CONFIDENTIAL*** Company Response to Staff Data Request No. 90, Attachment 1: Internal Proposal for SCR Installation at Bridger Unit 3 (44 pp.) (03/17/16) |
| <u>JBT-11</u> | | | | Company Response to Staff Data Request No. 94, Attachment: Staff Informal Data Request No. 7 Re: 2013 IRP Update (2 pp.) (03/17/16) |
| <u>JBT-12C</u> | | | | ***CONFIDENTIAL*** Company First Supplemental Response to Staff Data Request No. 161: EPC Contract Details (3 pp.) (03/17/16) |
| <u>JBT-13</u> | | | | Company Response to Staff Data Request No. 11: SCR Analysis and the Bridger Coal Company 2013 Mine Plan (2 pp.) (03/17/16) |
| <u>JBT-14C</u> | | | | ***CONFIDENTIAL*** Company Response to Sierra Club Data Request No. 8: Bridger Coal Company 2013 Mine Plan (From the tab labeled “OPEX” in the attachment labeled “Attach Sierra 8-1 – BCC Production – Op Cost Schedules (4 Unit)”) (9 pp.) (03/17/16) |
| <u>JBT-15</u> | | | | Company Response to Staff Data Request No. 15: Replacement Power Costs (2 pp.) (03/17/16) |
| <u>JBT-16</u> | | | | Company Response to Staff Data Request |

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| | | | | No. 7: Available Maintenance Projects in Gas Conversion Scenario (2 pp.) (03/17/16) |
| <u>JBT-17C</u> | | | | ***CONFIDENTIAL*** Company Response to Staff Data Request No. 162: Natural Gas Conversion Capital Costs (2 pp.) (03/17/16) |
| <u>JBT-18C</u> | | | | ***CONFIDENTIAL*** Company Response to Staff Data Request No. 23: Bridger Mine Capital Costs (2 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Tiffany M. Van Meter, Regulatory Analyst | | | | |
| <u>TMV-1T</u> | Tiffany M. Van Meter | | | Response Testimony re: Adjustment 4.9, Operations and Maintenance – Membership and Subscriptions; Cost of Service and Rate Design; and Low Income Bill Assistance Program (14 pp.) (03/17/16) |
| <u>TMV-2</u> | | | | Staff Adjustment 4.9, Operations and Maintenance – Membership and Subscriptions (7 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| Joanna Huang, Regulatory Analyst | | | | |
| <u>JH-1T</u> | Joanna Huang | | | Response Testimony re: End-of-Period Plant Reserves (Adjustments 6.1-6.1.3) and Accelerated Depreciation of Jim Bridger and Colstrip Unit 4 (Adjustment 6.4) (15 pp.) (03/17/16) |
| <u>JH-2</u> | | | | Pacific Power Response to Staff’s Data Request No. 31 (2 pp.) (03/17/16) |
| <u>JH-3</u> | | | | Pacific Power Response to Public Counsel’s Data Request No. 13 (2 pp.) (03/17/16) |
| <u>JH-4</u> | | | | Pacific Power Response to Public Counsel’s Data Request No. 11 (2 pp.) (03/17/16) |
| <u>JH-5</u> | | | | Pacific Power Response to Staff’s Data Request No. 32 (2 pp.) (03/17/16) |
| <u>JH-6</u> | | | | Pacific Power Response to Public Counsel Data Request No. 60 (2 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| PUBLIC COUNSEL | | | | |
| Donna M. Ramas, Principal at Ramas Regulatory Consulting, LLC | | | | |
| <u>DMR-1T</u> | Donna M. Ramas | | | Response Testimony re: overall revenue requirement; accelerated depreciation; deferral requests (53 pp.) (03/17/16) (<u>revised</u>) (03/29/16) (<u>revised</u>) (04/04/16) |

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| <u>DMR-2</u> | | | | Summary of Adjustments (1 pg.) (03/17/16) (revised) (03/29/16) (revised) (04/01/16) |
| <u>DMR-3</u> | | | | Revenue Requirement and Adjustment Schedules (19 pp.) (03/17/16) (revised) (03/29/16) (revised) (04/01/16) |
| <u>DMR-4</u> | | | | Year 2 Rate Plan Adjustments (2 pp.) (03/17/16) |
| <u>DMR-5</u> | | | | Witness Qualifications (5 pp.) (03/17/16) |
| <u>DMR-6</u> | | | | Response to Boise White Paper Data Request No. 9 with Redacted Attachment Boise 009-1, Excerpted Attachment Boise 009-3 “Results” tab, Redacted Attachment Boise 009-4, and Attachment Boise 009-7 (23 pp.) (03/17/16) |
| <u>DMR-7</u> | | | | Response to Boise White Paper Data Request No. 13 with Excerpted Attachment Boise 0013-1 “Results” tab. (4 pp.) (03/17/16) |
| <u>DMR-8</u> | | | | Response to Public Counsel Data Request No. 13 with Attachment (8 pp.) (03/17/16) |
| <u>DMR-9</u> | | | | Response to Public Counsel Data Request No. 58 (1 pg.) (03/17/16) |
| <u>DMR-10</u> | | | | Response to Public Counsel Data Request No. 59 (1 pg.) (03/17/16) |
| <u>DMR-11</u> | | | | Response to Public Counsel Data Request No. 63 (1 pg.) (03/17/16) |
| <u>DMR-12</u> | | | | Response to Public Counsel Data Request No. 60 (1 pg.) (03/17/16) |
| <u>DMR-13</u> | | | | Response to Public Counsel Data Request No. 61 (2 pp.) (03/17/16) |
| <u>DMR-14</u> | | | | Response to Public Counsel Data Request No. 12 (1 pg.) (03/17/16) |
| <u>DMR-15</u> | | | | 1 st Supplemental Response to Sierra Club Data Request No. 1.2(f) (2 pp.) (03/17/16) |
| <u>DMR-16</u> | | | | 1 st Supplemental Response to Public Counsel Data Request No. 20 with Redacted 1 st Supplemental Attachment (2 pp.) (03/17/16) |
| <u>DMR-17</u> | | | | 1 st Supplemental Response to Boise Data Request No. 62 with Redacted 1 st Supplemental Attachment (5 pp.) (03/17/16) |
| <u>DMR-18</u> | | | | Response to Public Counsel Data Request No. 64 with Attachment (3 pp.) (03/17/16) |
| <u>DMR-19</u> | | | | Response to Public Counsel Data Request No. 38 with Attachment (2 pp.) (03/17/16) |
| <u>DMR-20</u> | | | | 1 st Supplemental Response to Public Counsel Data Request No. 36 with 1 st Supplemental Attachment PC 36-1 (2 pp.) |

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| | | | | (03/17/16) |
| DMR-21 | | | | Response to Public Counsel Data Request No. 52 with Attachments PC 52-2 and PC 52-3 (46 pp.) (03/17/16) |
| DMR-22 | | | | 1 st Supplemental Response to Public Counsel Data Request No. 37 with 1 st Supplemental Attachment PC 37-1 (2 pp.) (03/17/16) |
| DMR-23 | | | | Response to Public Counsel Data Request No. 53 with Attachments PC 53-2 and 53-3 (42 pp.) (03/17/16) |
| DMR-24 | | | | Response to Public Counsel Data Request No. 49 with Attachment PC 49-2 (2 pp.) (03/17/16) |
| DMR-25 | | | | Response to Public Counsel Data Request No. 40 (1 pg.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| THE ENERGY PROJECT | | | | |
| Shawn M. Collins, Director, The Energy Project | | | | |
| | Shawn M. Collins | | | Response Testimony re: Low-Income Bill Assistance Program and Low-Income Weatherization Program (11 pp.) (03/17/16) |
| SMC-2 | | | | Curriculum Vitae (3 pp.) (04/12/16) |
| SMC-3T | | | | Cross-Answering Testimony re: Low-Income Bill Assistance, the Low-Income Weatherization Program, and the Possibility of a Third Residential Rate Block (7 pp.) (04/07/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| BOISE WHITE PAPER | | | | |
| Bradley G. Mullins, Consultant | | | | |
| BGM-1CT | Bradley G. Mullins | | | ***CONFIDENTIAL*** Response Testimony re: Accelerated Depreciation, Two-Year Rate Plan and Attrition, Revenue Requirement (First Rate Period and Second Rate Period), and Schedule 48 (Rate Design) (50 pp.) (03/17/16) |
| BGM-2 | | | | Witness Qualifications (5 pp.) (03/17/16) |
| BGM-3 | | | | First Rate Period Revenue Requirement Calculations (5 pp.) (03/17/16) (revised) (04/01/16) |
| BGM-4 | | | | Second Rate Period Revenue Requirement Calculations (2 pp.) (03/17/16) |
| BGM-5C | | | | ***CONFIDENTIAL*** The Company's |

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| | | | | Responses to Discovery Requests (40 pp.) (03/17/16) |
| <u>BGM-6</u> | | | | Rate Base Adjustment for Jim Bridger and Colstrip (2 pp.) (03/17/16) |
| <u>BGM-7</u> | | | | Excerpts from West Control Area Inter-jurisdictional Allocation Methodology (WCA) Manual (7 pp.) (03/17/16) |
| <u>BGM-8</u> | | | | First Rate Period Rate Design for Schedule 48 (3 pp.) (03/17/16) |
| <u>BGM-9</u> | | | | Second Rate Period Rate Design for Schedule 48 (3 pp.) (03/17/16) |
| <u>BGM-10T</u> | | | | Cross-Answering Testimony re: Accelerated Depreciation of Jim Bridger and Colstrip, Labor Adjustments, and Two-Year Rate Plan (6 pp.) (04/07/16) |
| <u>BGM-11</u> | | | | Updated First Rate Period Revenue Requirement Calculations (7 pp.) (04/07/16) (<u>revised</u>) (04/22/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
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| THE SIERRA CLUB | | | | |
| Jeremy I. Fisher, Principal Associate, Synapse Energy Economics, Inc. | | | | |
| <u>JIF-1CT</u> | Jeremy I. Fisher | | | ***CONFIDENTIAL*** Response Testimony re: Prudence of Company's Decision to Move Forward with Installations of SCRs at Jim Bridger Units 3 and 4 and the Company's Western Control Area Sub-Analysis, and Accelerated Depreciation Schedule Proposed for Jim Bridger (51 pp.) (03/17/16) |
| <u>JIF-2</u> | | | | Witness Qualifications (10 pp.) (03/17/16) |
| <u>JIF-3C</u> | | | | ***CONFIDENTIAL*** Attachment Sierra Club Data Request No. 1.3, 1st Supplemental (2 PP.) (03/17/16) |
| <u>JIF-4C</u> | | | | ***CONFIDENTIAL*** Staff Data Request No. 161, 1st Supplemental (2 pp.) (03/17/16) |
| <u>JIF-5</u> | | | | Response to Staff Data Request No. 11 (1 pg.) (03/17/16) |
| <u>JIF-6</u> | | | | Response to Sierra Club Data Request No. 4.9, Utah Docket 13-035-184, April 15, 2014 (1 pg.) (03/17/16) |
| <u>JIF-7C</u> | | | | ***CONFIDENTIAL*** Strategic Planning Review of Jim Bridger Plant, Attachment to Sierra Club Data Request No 2.27(38 PP.) (03/17/16) |

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| <u>JIF-8</u> | | | | Rebuttal Testimony of Ms. Cindy Crane, Utah Docket 13-035-184 (13 pp.) (03/17/16) |
| <u>JIF-9</u> | | | | Pacific Power 2013 Public Presentation – RFP Process Improvement Workshop (Oct. 29, 2013) (14 pp.) (03/17/16) |
| <u>JIF-10</u> | | | | December 2013 Official Forward Price Curve (OFPC) Provided to Sierra Club in Wyoming Docket 20000-446-ER-14 (2014 General Rate Case) as Sierra Club Data Request No. 11.6 (Excel spreadsheet – multiple pages) (03/17/16) |
| <u>JIF-11</u> | | | | Response to Staff Data Request No. 92 (2 pp.) (03/17/16) |
| <u>JIF-12C</u> | | | | ***CONFIDENTIAL*** Communication Between Mr. Rick Link and Associations, September 23, 2013 (2 pp.) (03/17/16) |
| <u>JIF-13</u> | | | | Response to Public Counsel Data Request No. 9 (1 pg.) (03/17/16) |
| <u>JIF-14</u> | | | | Response to Public Counsel Data Request No. 7 (1 pg.) (03/17/16) |
| <u>JIF-15C</u> | | | | ***CONFIDENTIAL*** Pacific Power Response to Public Counsel Data Request No. 15 (1 pg.) (03/17/16) |
| <u>JIF-16C</u> | | | | ***CONFIDENTIAL*** Attachment Response to Staff Data Request No. 165, “Midas Inputs P0913B04” (2 pp.) (03/17/16) |
| <u>JIF-17CT</u> | | | | ***CONFIDENTIAL*** Cross-Answering Testimony re: Feasibility of Performing System Optimizer Model Analyses and Treatment of Dispatch Costs Based on the New Mine Plan at Bridger Coal Company in Late 2013 (04/07/16) (<u>revised</u>) (04/08/16) |
| <u>JIF-18</u> | | | | Response to Sierra Club Data Request No. 1.13 (3 pp.) (04/07/16) (<u>revised</u>) (04/08/16) |
| <u>JIF-19</u> | | | | Response to Sierra Club Data Request No. 1.11 (3 pp.) (04/07/16) (<u>revised</u>) (04/08/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| | | | | |
| NW ENERGY COALITION | | | | |
| Ralph Cavanagh, Natural Resources Defense Council, Consultant | | | | |
| <u>RC-1T</u> | Ralph Cavanagh | | | Response Testimony re: Full Revenue Decoupling (14 pp.) (03/17/16) |
| <u>RC-2</u> | | | | Pamela Morgan, <i>A Decade of Decoupling for U.S. Energy Utilities: Rate Impacts, Designs and Observations</i> (May 2013) (19 pp.) (03/17/16) |
| CROSS-EXAMINATION EXHIBITS | | | | |

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