

EXHIBIT LIST

Docket UE-140762

NUMBER	WITNESS	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
PACIFIC POWER & LIGHT COMPANY WITNESSES				
Barbara A. Coughlin, Director, Customer & Regulatory Liaison, Customer Service Department, Pacific Power				
BAC-1T	Barbara A. Coughlin for Pacific Power			Direct Testimony re changes to Company's General Rules and Regulations of the Company's Washington tariff schedules, specifically Rule 8, Metering; Rule 11D, Field Visit Charge and Charges for Collection Activity; and Schedule 300, Charges as Defined by the Rules and Regulations)
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				
BAC-				
Cindy A. Crane, President and CEO, Rocky Mountain Power				
CAC-1CT	Cindy A. Crane for Pacific Power			Confidential 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, Vice President of Regulation, Pacific Power				
RBD-1T	R. Bryce Dalley for Pacific Power			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 responding to regulatory policy issues raised in testimonies of Staff, Public Counsel, and Boise White Paper; trends in electric industry
RBD-4				Pacific Coast Action Plan on Climate and Energy (October 28, 2013)
RBD-5C				Confidential IHS Global Insight – “The Power Planner”
CROSS-EXAMINATION EXHIBITS				
RBD-				
RBD-				
Gregory N. Duvall, Director, Net Power Costs, Pacific Power				
GND-1CT	Gregory N. Duvall for Pacific Power			Confidential Direct Testimony re net power costs (NPC) for the pro forma period (the 12 months ending March 31, 2016); support for various components of NPC; the Company’s loads and sales forecast; power purchase agreements (PPAs) with qualifying facilities (QFs); coal costs; Company’s proposed renewable resource tracking mechanism (RRTM)
GND-2				Net Power Cost Analysis

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GND-3				Long-Term Wind Power Variability
GND-4T				Rebuttal Testimony updating NPC; responding to NPC adjustments proposed by Staff, Boise White Paper and Public Counsel; California and Oregon QF PPAs, Energy Imbalance Market, Inter-Hour Integration; RRTM; Low Hydro Deferral; Thermal Outage Modeling; and accepting Boise White Paper adjustment to reduce wheeling expenses related to BPA network integration transmission service (NITS) with revised calculation
GND-5				Rebuttal Net Power Cost Analysis
GND-6				Rebuttal Update Summary
GND-7				PacifiCorp EIM Participating Resources
GND-8C				Confidential Low Hydro Deferral
CROSS-EXAMINATION EXHIBITS				
GND-				
Dana M. Ralston, Vice President, Thermal Generation, PacifiCorp Energy				
DMR-1T	Dana M. Ralston for Pacific Power			Direct Testimony re prudence of cooling tower replacement project at Unit 1 of the Jim Bridger generating plant
DMR-2T				Rebuttal Testimony re prudence of Chehalis and Colstrip outages
CROSS-EXAMINATION EXHIBITS				
Richard P. Reiten, President and CEO, Pacific Power				
RPR-1T	Richard P. Reiten for Pacific Power			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 Territories and Pacific Power Washington Service Territory

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CROSS-EXAMINATION EXHIBITS				
Norman K. Ross, Tax Director, Tax Department, Pacific Power				
NKR-1T	Norman K. Ross for Pacific Power			Rebuttal Testimony re overview of the property tax assessment and estimation process; responding to Staff's testimony in 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 Pacific Power			Direct Testimony re the Company's Washington-allocated revenue requirement and the revenue increase requested in the Company's filing; request for 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 re quantifying and explaining the corrections, revisions, and updates to the Company's proposed revenue requirement; explaining Company's position on appropriate treatment of deferred accounting requests;

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				responding to testimony of Staff, Public Counsel, and Boise White Paper
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 of Revenue Requirement Scenario with Alternative Capital Structure (Updated)
NCS-14				Summary and Calculation of Deferred Amounts Requested (Updated)
NCS-15				Summary and Calculation of Deferred Amounts Requested (Hypothetical Amortization into Base Rates)
NCS-16				Miscellaneous Support for Rebuttal Testimony of Natasha C. Siores
CROSS-EXAMINATION EXHIBITS				
NCS-				
NCS-				
Joelle R. Steward, Director, Pricing, Cost of Service, and Regulatory Operations. Pacific Power				
JRT-1T	Joelle R. Steward for Pacific Power			Direct Testimony re functionalized class cost of service study; the Company's proposed revenue allocation of the requested revenue increase; and the Company's proposed rates
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

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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 Scenarios
JRS-11				Low Income Bill Assistance Program Adjustments
JRS-12				Revised Tariff Pages
JRS-13T				Rebuttal Testimony updating class cost of service (COS) study, rate spread, and rate design to reflect the Company's revised revenue requirement; responding to other parties on COS, rate spread, and rate design issues
JRS-14				Cost of Service by Rate Schedule— Summaries
JRS-15				Cost of Service by Rate Schedule— All Functions
JRS-16				Proposed Allocation of Revenue Requirement Increase
JRS-17				Proposed Prices and Billing Determinants
JRS-18				Monthly Billing Comparisons
JRS-19				Residential Basic Charge Calculation
JRS-20				Survey of Monthly Basic Charges in Washington
JRS-21				Elasticity Analysis for Proposed Rate Design
JRS-22				Residential Temperature Adjustments
JRS-23C				Confidential Energy Consumption Survey Response Comparison
CROSS-EXAMINATION EXHIBITS				
JRS-				
JRS-				
Kurt G. Strunk, Vice President, National Economic Research Associates, Inc. (NERA)				
KGS-1T	Kurt G. Strunk for Pacific Power			Direct Testimony re cost of equity; proposed return on equity
KGS-2				Experience (Witness Qualifications)
KGS-3				ROE Recommendation of 10.0 Percent
KGS-4				Dividend Yields 1993 – Present
KGS-5				30 Year Treasury Yields 1993 – Present

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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			DCF Analysis
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 updating cost of capital analysis reflecting the most current conditions in the capital markets; responding to cost of capital testimonies of Staff, Public Counsel and Boise White Paper
KGS-18			Updated Summary of Cost of Equity Estimates
KGS-19			Allowed ROE 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—

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				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				
Mark R. Tallman, Vice President of Renewable Resources, PacifiCorp				
MRT-1T	Mark R. Tallman for Pacific Power			Direct Testimony re Merwin Fish Collector
MRT-2				Order Issuing New License, 123 FERC 62, 258 (June 26, 2008)
MRT-3				Order on Rehearing, 125 FERC 61,046 (October 16, 2008)
CROSS-EXAMINATION EXHIBITS				
MRT-				
MRT-				
Richard A. Vail, Vice President of Transmission, Pacific Power				
RAV-1T	Richard A. Vail for Pacific Power			Direct Testimony re test year costs associated with certain capital investments in the Company's distribution and transmission systems (Union Gap Substation Upgrade, Selah Substation Capacity Relief, and Fry Substation Project)
RAV-2T				Rebuttal Testimony responding to Boise White Paper's proposed adjustments for pro forma capital additions for Union Gap Substation, Selah Substation and Fry Substation
CROSS-EXAMINATION EXHIBITS				
Bruce N. Williams, Vice President and Treasurer, Pacific Power				
BNW-1T	Bruce N. Williams for Pacific Power			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

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				(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-14				Variable Rate PCRBs
BNW-15				Cost of Preferred Stock
BNW-16T				Rebuttal Testimony re capital structure; cost of debt; overall rate of return; responding to testimonies of Staff, Public Counsel, and Boise White Paper re capital structure and cost of debt
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, "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				
BNW-CX				
BNW-CX				
Erich D. Wilson, Director, Human Resources, PacifiCorp				
EDW-1T	Erich D. Wilson for Pacific Power			Direct Testimony re overview of compensation and benefit plans; support for costs related to compensation and benefit plans included in test period
EDW-2T				Rebuttal Testimony responding to Public Counsel's labor-related adjustments re wages and salaries; workforce level; and pension and Other Post-Employment Benefits
CROSS-EXAMINATION EXHIBITS				

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EDW-CX				
EDW-CX				
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				
JLB - ____	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 59 (12/8/14)
JLB - ____	Pacific Power			Docket UE-120416: Letter from Commission Re PacifiCorp's 2013 IRP (11/25/13)
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) 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

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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				
DCG - ___	Pacific Power			PacifiCorp's Schedule 37 – Cogeneration and Small Power Production
DCG - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 62 (12/8/14)
DCG - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 31 (11/12/14)
DCG - ___	Pacific Power			Avista PURPA Contracts List
DCG - ___	Pacific Power			Docket UE-130043: Testimony of David C. Gomez (6/21/13)
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 Average Common Equity
DCP-13				Standard & Poor's 500 Composite Returns and Market-to-Book Ratios

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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				
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 8 (10/31/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 14 (10/31/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 37 (11/14/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 41 (11/14/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 47 (11/14/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 49 (11/14/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 50 (12/8/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 51 (12/8/14)
DCP - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 55 (12/8/14)
DCP - ___	Pacific Power			Docket UE-121697, et al.: Testimony of David C. Parcell (12/3/14)
DCP - ___	Pacific Power			Docket UE-121697, et al.: Testimony of Thomas E. Schooley (12/3/14)
DCP - ___	Pacific Power			Docket UG-060256: Testimony of David C. Parcell (8/15/06)
DCP - ___	Pacific Power			RRA Major rate case decisions (10/10/14)
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

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JBT-5				Bill Frequency Study and Billing Determinants
JBT-6				Top Load Hours and Solar Availability
CROSS-EXAMINATION EXHIBITS				
JBT - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 22 (10/31/14)
JBT - ___	Pacific Power			Docket UE-140762: Staff's Response to Pacific Power Data Request No. 20 (10/31/14)
JBT - ___	Pacific Power			Docket UE-130043: Exhibit to Testimony of Christopher T. Mickelson (6/21/13)
JBT - ___	Pacific Power			Docket UE-130043: Excerpt of Transcript of Hearing (8/27/13)
JBT - ___	Pacific Power			Cadmus Group – Final Report: Assessment of Long Term, System-Wide Potential for Demand-Side and Other Supplemental Resources, 2013-2032 Volume II (March 2013)
JBT - ___	Pacific Power			NRRI Report: How to Induce Customers to Consume Energy Efficiently: Rate Design Options and Methods (January 2010)
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 Stock Price, Dividend Yields
SGH-10				Pacific Power & Light Company

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				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				
SGH - ___	Pacific Power			Docket UE 140762: Public Counsel Response to Pacific Power Data Request No. 2.6 (12/8/14)
SGH - ___	Pacific Power			Docket UE 140762: Public Counsel Response to Pacific Power Data Request No. 1.15 (11/7/14)
SGH - ___	Pacific Power			Docket UE 140762: Public Counsel Response to Pacific Power Data Request No. 1.5 (11/7/14)
SGH - ___	Pacific Power			Docket UE 140762: Issues Matrix (10/17/14)
SGH - ___	Pacific Power			Docket UE-121697 et al.: Direct Testimony of Stephen G. Hill (12/3/14)
SGH - ___	Pacific Power			Docket UE-140188 et al.: Direct Testimony of Stephen G. Hill (7/22/14)
SGH - ___	Pacific Power			Understanding Utility Company Rates of Equity
SGH - ___	Pacific Power			Docket UE-090704 et al.: Redacted Direct Testimony of Stephen G. Hill (11/17/09)
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			Response Testimony re: overall

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	Public Counsel			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				
DMR - ____	Pacific Power			Public Service Commission of Utah Docket No. 13-035-184: Redacted Direct Testimony of Donna Ramas (5/1/14)
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 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 - ____	Pacific Power			Docket UE 140762: Public Counsel Response to Pacific Power Data Request No. 2.2 (12/8/14)
GAW - ____	Pacific Power			Docket 140188 et al.: Direct Testimony of Glenn A. Watkins (7/22/14)
GAW - ____	Pacific Power			PacifiCorp 2013 IRP Update: Chapter 3 – Resource Needs Assessment Update
GAW - ____	Pacific Power			Docket UE-130043: Direct Testimony of Kelcey A. Brown (January 2013)
GAW - ____	Pacific Power			
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

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				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				
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
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.

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				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				
MPG - ____	Pacific Power			Docket UE 140762: Boise White Paper Response to Pacific Power Data Request No. 5.2 (12/8/14)
MPG - ____	Pacific Power			Public Service Commission of Utah Docket No. 13-035-184: Direct Testimony of Michael P. Gorman (4/17/14)
MPG - ____	Pacific Power			FitchRatings: 2014 Outlook: Utilities, Power, and Gas (12/12/13)
MPG - ____	Pacific Power			Docket UE-121697 et al.: Response Testimony of Michael P. Gorman (12/3/14)
MPG - ____	Pacific Power			Docket UE-130043: Response Testimony of Michael P. Gorman (6/21/13)
BRADLEY G. MULLINS, Consultant				
BGM-1CT	Bradley G. Mullins, for Boise White Paper			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
BGM-4				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

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BGM-7				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				
BGM - ____	Pacific Power			Public Service Commission of Wyoming Docket No. 20000-446-ER-14: Excerpt of Transcript of Hearing Proceedings (10/20/14-10/21/14)
BGM - ____	Pacific Power			Public Utility Commission of Oregon Docket No. UE 287: Redacted Opening Testimony of Bradley G. Mullins (6/19/14)
BGM - ____	Pacific Power			Public Service Commission of Wyoming Docket No. 20000-446-ER-14: Non-Confidential Direct Testimony of Bradley G. Mullins (7/25/14)
BGM - ____	Pacific Power			Docket UE-130043: Responsive Testimony of Michael C. Deen (6/21/13)
BGM - ____	Pacific Power			Docket UE-140188 et al.: Response Testimony of Bradley G. Mullins (7/22/14)
BGM - ____	Pacific Power			Docket UE 140762: Boise White Paper Response to Pacific Power Data Request No. 5.11 (12/8/14)
ROBERT R. STEPHENS, Consultant				
RRS-1T	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-4				Allocation of System Peak Day Capacity
RRS-5				Production-Related Costs Allocated Using a 4 CP Method
RRS-6				Production-Related Costs Allocated

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				Using a 4 CP Method (Peak Credit)
RRS-7				Section 34 of PacifiCorp's Open Access Transmission Tariff
RRS-8				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
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				

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