

**PACIFICORP'S DATA REQUEST NO. 5.2 TO BOISE:**

Referring to the Testimony of Michael P. Gorman, Exhibit No. MPG-1T:

For the proxy groups upon which Mr. Gorman relies, please identify which companies have: (1) power cost adjustment mechanisms; (2) decoupling mechanisms; (3) earnings sharing mechanisms; (4) tracking mechanisms for recovery of construction work in progress or large capital investments; (5) fully forecast test years; (6) renewable portfolio standard requirements.

**RESPONSE TO PACIFICORP'S DATA REQUEST NO. 5.2:**

Boise objects to this request as overly broad, unduly burdensome, and publicly available. Without waiving this objection, Boise responds as follows:

Mr. Gorman has not identified the specific regulatory mechanisms requested. Mr. Gorman's assessment of the financial and business risk of these companies included in the proxy group was based on credit rating independent review of the business and financial risk of the companies and the bond rating. Mr. Gorman did not make an effort to assess piecemeal components of total risk, but rather looked at total risk in identifying a proxy group comparable in investment risk to PacifiCorp.

Date: December 8, 2014  
Respondent: Michael P. Gorman  
Witness: Michael P. Gorman