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|  **NUMBER** |  **WITNESS** |  **A/R** |  **DATE** |  **DESCRIPTION** |
| **BENCH EXHIBITS** |
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| **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-** |  |  |  |  |
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| **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-** |  |  |  |  |
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| **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** |
| **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-** |  |  |  |  |
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| **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** |
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| **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** |
| **CROSS-EXAMINATION EXHIBITS** |
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| **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** |
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| **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; 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-** |  |  |  |  |
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| **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** |
| **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** |
| **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—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** |
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| **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 (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** |
| **EDW-CX** |  |  |  |  |
| **EDW-CX** |  |  |  |  |
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| **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** |
| **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** |
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| **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** |
| **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** |
| **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 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** |
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|  |  |  |  |  |
| **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** |
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| **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 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** |
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| **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** |
| **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** |
| **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** |
| **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 Wh**ite **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 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** |
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| **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** |
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| **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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