

PC Data Request 48

Re: Expenses – IHS Escalation Factors. In the Direct Testimony of R. Bryce Dalley, at page 10 line 18 through page 11 line 7, Mr. Dalley indicates that the proposed approach of applying IHS Global Insight indices by FERC function to historical non-labor operation and management (O&M) expense levels is used in the California, Oregon, Utah and Wyoming cases.

- (a) Does the Company agree that each of the Company’s most recent rate case filings in the above referenced jurisdictions were based on a future test period? If no, please explain.
- (b) For the two most recent rate cases filed in each of the above referenced jurisdictions, please identify: (1) the date the case was filed; (2) historic test period (or base period) presented with the filing, if applicable; and (3) the test period the rate increase request was based upon.
- (c) Please explain why the approach explained in this section of Mr. Dalley’s testimony is not used in Idaho.

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- (a) Yes. The Company did not use a forecast test period in this case based on the strong preference by parties and commission precedent to use historical test periods in Washington. As an incremental step to better reflect costs anticipated during the rate effective period, the Company proposes to use IHS Global Insight indices to determine the level of operations and maintenance expense included in the proceeding.

(b)

State	Date Filed	Base Period	Test Period
CA	Nov 2009	Jun 2009	Dec 2011
CA	Nov 2005	Mar 2005	Dec 2007
OR	Mar 2013	Jun 2012	Dec 2014
OR	Mar 2012	Jun 2011	Dec 2013
UT	Jan 2014	Jun 2013	Jun 2015
UT	Feb 2012	Jun 2011	May 2013
WY	Mar 2014	Jun 2013	Jun 2015
WY	Dec 2011	Jun 2011	Mar 2013

- (c) Like Washington, Idaho uses an historical test year with known and measurable adjustments. The Company has not proposed the use of IHS Global Insight indices in Idaho.

PREPARER: Craig Stelter

UE-140762/Pacific Power & Light Company
July 21, 2014
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Exhibit No. RBD-__CX
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SPONSOR: R. Bryce Dalley