

EXHIBIT LIST

PacifiCorp GRC - Docket UE-130043

| NUMBER | WITNESS | A/R | DATE | DESCRIPTION |
|----------------------------|---|-----|---------|---|
| BENCH EXHIBITS | | | | |
| B-1 | Members of the public | A | 9/3/13 | Public Comments |
| B-2 | R. Bryce Dalley, for PacifiCorp | A | 8/30/13 | Response to Bench Request 7—Update to Exhibit KAW-4, Plant Additions |
| B-3 | Kendra White, for Commission Staff | A | 9/3/13 | Response to Bench Request 7—Update to Exhibit KAW-4, Plant Additions |
| B-4C | R. Bryce Dalley, for PacifiCorp | A | 9/4/13 | Response to Bench Request 5 re: Illustration of Rating Agency Adjustments to PacifiCorp's Updated Rebuttal Capital Structure, Projected Capital Expenditures for 2013–2015, and Actual and Projected Dividend Payout Ratios for 2012–2014 |
| B-5C | R. Bryce Dalley, for PacifiCorp | A | 9/4/13 | Response to Bench Request 8 re: PacifiCorp Response to Staff's Data Request 293—Power Costs |
| B-6C | R. Bryce Dalley, for PacifiCorp | A | 9/5/13 | Response to Bench Request 6 re: Analysis and Workpapers Related to Jim Bridger Unit 2 Turbine Upgrade |
| B-7C | R. Bryce Dalley, for PacifiCorp | A | 9/26/13 | Response to Bench Request 9 re: Exhibit No. SRM-7 at 1.19 and 1.28, Net Power Cost Adjustment |
| B-8C | R. Bryce Dalley, for PacifiCorp | A | 9/26/13 | Response to Bench Request 10 re: Exhibit SRM-7 at 1.13 and 1.31, Major Product Addition Adjustment |
| B-9 | Robert Cedarbaum, for Commission Staff | A | 10/7/13 | Response to Bench Request 11 re: Exhibit JH-2, Fully Revised Revenue Requirement Model |
| STIPULATED EXHIBITS | | | | |
| S-1 | Christopher T. Mickelson, Joelle R. Steward, Lea Daeschel, Charles Eberdt, and Michael C. Deen, for all Parties | A | 8/26/13 | Partial Settlement re: Cost of Service, Rate Spread, and Rate Design |
| S-2 | Christopher T. Mickelson, Joelle R. Steward, Lea Daeschel, Charles Eberdt, and Michael C. Deen, for all Parties | A | 8/26/13 | Joint Testimony in Support of Partial Settlement Regarding Cost of Service, Rate Spread, and Rate Design |

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| PACIFICORP WITNESSES | | | | |
|---|--|----------|----------------|--|
| Kelcey A. Brown, Manager, Load Forecasting | | | | |
| KAB-1T | Kelcey A. Brown, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Historical Sales and Forecast Loads and Temperature Normalization |
| Cindy A. Crane, Vice President, Interwest Mining Company and Fuel Resources, PacifiCorp Energy | | | | |
| CAC-1CT | Cindy A. Crane, for PacifiCorp | A | 8/26/13 | Prefiled Rebuttal Testimony re: Cost Changes for Coal and Transportation Agreements and Cost of Fuel for Jim Bridger Plant |
| CAC-2C | | A | 8/26/13 | Bridger Coal Market Comparison |
| CROSS-EXAMINATION EXHIBITS | | | | |
| CAC-3CX | Boise White Paper, LLC | R | 8/27/13 | PacifiCorp's Response to Boise White Paper, LLC's Data Request 5.18 and Rebuttal Testimony on behalf of PacifiCorp in UE-051090 |
| CAC-4CCX | Boise White Paper, LLC | A | 8/27/13 | PacifiCorp's Response and Confidential Attachment Boise 5.10-1 to Boise White Paper, LLC's Data Request 5.10 re: Workpapers Supporting Quoted Coal Prices and Mine Capacities |
| CAC-5CCX | Boise White Paper, LLC | R | 8/27/13 | Confidential Rebuttal Testimony of Cindy Crane in Utah 2012 12-035-92 |
| CAC-6CX | Boise White Paper, LLC | R | 8/27/13 | Rebuttal Testimony of Cindy Crane in Idaho 2010 General Rate Case/ PAC-E-10-07 |
| CAC-7CX | Boise White Paper, LLC | R | 8/27/13 | Rebuttal Testimony of Cindy Crane in Wyoming 2010 General Rate Case/ 20000-384-ER-10 |
| CAC-12CCX | Boise White Paper, LLC | R | 8/27/13 | PacifiCorp's Response and Excerpt of Confidential Attachment WUTC 129-2 to WUTC Data Request 129 re: Historical Data Costs for Years 2010–2012 |
| CAC-13CCX | Boise White Paper, LLC | R | 8/27/13 | PacifiCorp's Confidential Responses to WUTC Data Requests 131 and 134 re: Bridger Coal Inventory |
| R. Bryce Dalley, Director, Regulatory Affairs and Revenue Requirement | | | | |
| RBD-1T | R. Bryce Dalley, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: West Control Area Inter-Jurisdictional Allocation Methodology |
| RBD-2 | | A | 8/26/13 | Report: West Control Area Inter-Jurisdictional Allocation Methodology |
| RBD-3T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: West Control Area Inter-Jurisdictional Allocation Methodology |

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|---|--|------------|----------------|---|
| RBD-4 | | A | 8/26/13 | Staff's Response to PacifiCorp Data Request No. 1.2 re: Peak Credit Method Calculation |
| CROSS-EXAMINATION EXHIBITS | | | | |
| RBD-5CX | Commission Staff | A | 8/26/13 | PacifiCorp's response to WUTC Data Request No. 240 (2 pages) |
| RBD-6CX | Commission Staff | A | 8/26/13 | PacifiCorp's response to WUTC Data Request No. 265 (2 pages) |
| RBD-7CX | Commission Staff | A | 8/26/13 | PacifiCorp's response to WUTC Data Request No. 286 (8 pages) |
| RBD-8CX | Commission Staff | A | 8/26/13 | Derivation of the Control Area Generation West Allocation Factor, PacifiCorp versus Staff for the Twelve Months Ended June 30, 2013 (1 page) |
| Gregory N. Duvall, Director, Net Power Costs | | | | |
| GND-1CT | Gregory N. Duvall, for PacifiCorp | A | 8/26/13 | Redacted Direct Testimony re: Proposed Modifications to West Control Area Inter-jurisdictional Cost Allocation Methodology (Net Power Costs for Test Period and Power Cost Adjustment Mechanism) |
| GND-2 | | A | 8/26/13 | Net Power Cost Report |
| GND-3 | | A | 8/26/13 | 2012 Draft Wind Integration Study |
| GND-4 | | A | 8/26/13 | Net Power Costs in Rates v. Actual |
| GND-5 | | A | 8/26/13 | Power Cost Adjustment Mechanism Comparison Chart |
| GND-6 | | A | 8/26/13 | West Control Area Actual Net Power Costs 2007-2011 |
| GND-7CT | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Net Power Costs and Power Cost Adjustment Mechanism |
| GND-8 | | A | 8/26/13 | Net Power Cost Report |
| GND-9 | | A | 8/26/13 | Corrections to West Control Area Actual Net Power Costs |
| GND-10 | | A | 8/26/13 | Response to Public Counsel Data Request No. 120 re: Updated Net Power Costs |
| CROSS-EXAMINATION EXHIBITS | | | | |
| GND-11CX | Boise White Paper, LLC | N/O | | PacifiCorp's Response to Boise White Paper, LLC's Data Request 5.9 re: Analysis Undertaken to Quantify Unique Market Diversity Achieved for the Benefit of Retail Customers as a Result of the DC Intertie Contract Rights |
| GND-14CX | Public Counsel | A | 8/26/13 | Staff's Response to PacifiCorp Data Request 1.21 |

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|---|--|------------|----------------|---|
| GND-15CX | Public Counsel | A | 8/26/13 | PacifiCorp's Response to Public Counsel Data Request 114 |
| GND-16CCX | Public Counsel | N/O | 8/26/13 | PacifiCorp's Response to Public Counsel Data Request 117 and Confidential Attachment PC-117-1 |
| William R. Griffith, Vice President, Regulation | | | | |
| WRG-1T | William R. Griffith, for PacifiCorp | A | 8/26/13 | Prefiled Rebuttal Testimony re: Policy Issues raised in Response Testimony of Commission Staff, Public Counsel and Boise White Paper |
| WRG-2 | | A | 8/26/13 | Alternative Rate Adjustment Mechanisms |
| Samuel C. Hadaway, Principal, FINANCO, INC. (Consultant) | | | | |
| SCH-1T | Samuel C. Hadaway, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Return on Equity and Appendix A re: Technical Discussion |
| SCH-2 | | A | 8/26/13 | Professional Qualifications |
| SCH-3 | | A | 8/26/13 | Comparable Company Fundamental Characteristics |
| SCH-4 | | A | 8/26/13 | Capital Market Data |
| SCH-5 | | A | 8/26/13 | Electric Utility Return on Equity Cases 2012 |
| SCH-6 | | A | 8/26/13 | PacifiCorp GDP Growth Rate Forecast |
| SCH-7 | | A | 8/26/13 | Discounted Cash Flow Analysis |
| SCH-8 | | A | 8/26/13 | Risk Premium Analysis |
| SCH-9 | | A | 8/26/13 | Capital Asset Pricing Model Analysis |
| SCH-10T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Rate of Return on Equity Recommendations Offered by Commission Staff and Boise White Paper. |
| SCH-11 | | A | 8/26/13 | Comparable Company Fundamental Characteristics |
| SCH-12 | | A | 8/26/13 | Capital Market Data |
| SCH-13 | | A | 8/26/13 | Update of Gorman Risk Premium Analysis |
| SCH-14 | | A | 8/26/13 | PacifiCorp GDP Growth Rate Forecast |
| SCH-15 | | A | 8/26/13 | Discounted Cash Flow Analysis |
| SCH-16 | | A | 8/26/13 | Risk Premium Analysis |
| CROSS-EXAMINATION EXHIBITS | | | | |
| SCH-17CX | Boise White Paper, LLC | N/O | | SNL Financial Article re: TECO Energy |
| SCH-18CX | Commission Staff | A | 8/26/13 | PacifiCorp's Response to WUTC Data Request No. 79 (6 pages) |

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| Andrea L. Kelly, Senior Vice President | | | | |
|---|------------------------------------|---|---------|--|
| ALK-1T | Andrea L. Kelly, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Klamath Hydroelectric Settlement Agreement |
| ALK-2 | | A | 8/26/13 | Klamath Project Map |
| ALK-3 | | A | 8/26/13 | Klamath Chronology |
| ALK-4 | | A | 8/26/13 | Klamath Hydroelectric Settlement Agreement |
| ALK-5C | | A | 8/26/13 | Present Value Revenue Requirement Analysis |
| Steven R. McDougal, Director, Revenue Requirement | | | | |
| SRM-1T | Steven R. McDougal, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Revenue Requirement and Application of West Control Area Inter-Jurisdictional Cost Allocation |
| SRM-2 | | A | 8/26/13 | Summary: Results of Operations for 12 Months Ending June 30, 2012 |
| SRM-3 | | A | 8/26/13 | Results of Operations for 12 Months Ending June 30, 2012 |
| SRM-4C | | A | 8/26/13 | Property Tax Estimation Procedure |
| SRM-5 | | A | 8/26/13 | West Control Area Inter-Jurisdictional Allocation Methodology Manual |
| SRM-6T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Revised Overall Revenue Increase |
| SRM-7 | | A | 8/26/13 | Results of Operations 12 Months Ending June 30, 2012 |
| SRM-8 | | A | 8/26/13 | First Revised Response to Commission Staff's Data Request No. 225 re: Corrected Wheeling and Ancillary Service Schedule Allocation Percentages |
| SRM-9 | | A | 8/26/13 | Response to Commission Staff's Data Request No. 208 re: End of Period Adjustments to Revenue Requirement Models (RAM and JAM) |
| C. Craig Paice, Regulatory Specialist, Regulation Department | | | | |
| CCP-1T | C. Craig Paice, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Cost of Service |
| CCP-2 | | A | 8/26/13 | Cost of Service by Rate Schedule--Summaries |
| CCP-3 | | A | 8/26/13 | Cost of Service by Rate Schedule—All Functions |
| CCP-4 | | A | 8/26/13 | Classification of Generation and Transmission Costs |
| CCP-5 | | A | 8/26/13 | Cost of Service--Functionalization, Classification and Allocation Procedures |
| Dana M. Ralston, Vice-President, Thermal Generation | | | | |
| DMR-1T | Dana M. Ralston, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Prudence of Turbine Upgrade to Jim Bridger Plant |

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| Richard P. Reiten, President and CEO, Pacific Power | | | | |
|---|-----------------------------------|---|---------|--|
| RPR-1T | Richard P. Reiten, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: [General Reasons for] Requested Price Increase |
| RPR-2 | | A | 8/26/13 | PacifiCorp Service Territory Map |
| Joelle R. Steward, Director, Pricing, Cost of Service, and Regulatory Operations | | | | |
| JRS-1T | Joelle R. Steward, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Rate Design |
| JRS-2 | | A | 8/26/13 | Revised Tariff Sheets |
| JRS-3 | | A | 8/26/13 | Estimated Effect of Proposed Price Increases on Revenues |
| JRS-4 | | A | 8/26/13 | Billing Determinants |
| JRS-5 | | A | 8/26/13 | Monthly Billing Comparisons by Rate Schedule |
| JRS-6 | | A | 8/26/13 | Low Income Bill Assistance Program Adjustment |
| JRS-7T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Class Cost of Service Study Results, Rate Spread, and Rate Design Proposals for PacifiCorp's Revised Revenue Requirement |
| JRS-8 | | A | 8/26/13 | Cost of Service by Rate Schedule (Summaries) |
| JRS-9 | | A | 8/26/13 | Cost of Service by Rate Schedule (All Functions) |
| JRS-10 | | A | 8/26/13 | Effect of Proposed Rate Increase |
| JRS-11 | | A | 8/26/13 | Proposed Prices and Billing Determinants |
| JRS-12 | | A | 8/26/13 | Monthly Billing Comparisons by Rate Schedule |
| JRS-13 | | A | 8/26/13 | Basic Charge Calculation |
| JRS-14 | | A | 8/26/13 | Survey of Monthly Basic Charges in Washington |
| CROSS-EXAMINATION EXHIBITS | | | | |
| JRS-15 CX | Public Counsel | A | 8/27/13 | PacifiCorp's Response to Public Counsel Data Request 103 and Attachments 103a, 103b, 103c, 103d and 103e |
| JRS-16 CX | Public Counsel | A | 8/27/13 | PacifiCorp's Response to Staff Data Request 148 and Attachment |
| Douglas K. Stuver, Vice President and Chief Financial Officer | | | | |
| DKS-1T | Douglas K. Stuver, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Investor-Supplied Working Capital |
| DKS-2 | | A | 8/26/13 | Supplemental Exhibit re: Investor Supplied-Working Capital |
| DKS-3T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Investor-Supplied Working Capital Model |

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| Mark R. Tallman, Vice President of Renewable Resources | | | | |
|---|-----------------------------------|---|---------|--|
| MRT-1T | Mark R. Tallman, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Hydro Project Additions required by FERC Licenses |
| MRT-2T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Status Update on Merwin Fish Collector |
| MRT-3C | | A | 8/26/13 | Merwin Fish Collector Contract Amendment |
| MRT-4C | | A | 8/26/13 | Calculation of Operations and Maintenance Costs for the Swift Fish Collector |
| CROSS-EXAMINATION EXHIBITS | | | | |
| MRT-5 CX | Public Counsel | A | 8/26/13 | PacifiCorp's 1 st Revised Response to Public Counsel Data Request 14 and Attachment PC 14 1 st Revised |
| MRT-6C CX | Public Counsel | A | 8/26/13 | PacifiCorp's Response to Public Counsel Data Request 70 and Confidential Attachment PC 70-2 |
| Bruce N. Williams, Vice President and Treasurer | | | | |
| BNW-1T | Bruce N. Williams, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Capital Structure and Cost of Capital |
| BNW-2 | | A | 8/26/13 | Standard and Poor's RatingsDirect for PacifiCorp October 23, 2012 |
| BNW-3 | | A | 8/26/13 | Standard and Poor's RatingsDirect for PacifiCorp April 26, 2012 |
| BNW-4 | | A | 8/26/13 | Fitch Ratings for PacifiCorp November 16, 2011 |
| BNW-5 | | A | 8/26/13 | Moody's Credit Opinion for PacifiCorp May 8, 2012 |
| BNW-6 | | A | 8/26/13 | Fitch Ratings for PacifiCorp January 6, 2011 |
| BNW-7 | | A | 8/26/13 | Moody's Credit Opinion for PacifiCorp May 9, 2011 |
| BNW-8 | | A | 8/26/13 | Standard and Poor's RatingsDirect for PacifiCorp April 28, 2011 |
| BNW-9 | | A | 8/26/13 | Embedded Cost of Debt |
| BNW-10 | | A | 8/26/13 | Standard and Poor's RatingsDirect for PacifiCorp May 7, 2007 |
| BNW-11 | | A | 8/26/13 | Standard and Poor's Debt and Interest Imputations for PacifiCorp June 2012 |
| BNW-12 | | A | 8/26/13 | Forward PCRB Variable Rates for June 30, 2013 |
| BNW-13 | | A | 8/26/13 | Embedded Cost of Preferred Stock |
| BNW-14T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Capital Structure, Overall Rate of Return, and Cost of Debt |
| BNW-15 | | A | 8/26/13 | Embedded Cost of Long-Term Debt as of June 30, 2013 |
| BNW-16 | | A | 8/26/13 | Embedded Cost of Preferred Stock as of June 30, 2013 |

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| CROSS-EXAMINATION EXHIBITS | | | | |
|---|---|----------|----------------|--|
| BNW-17CX | Commission Staff | A | 8/26/13 | Excerpted pages 75-83 from Order 04, Docket UE-050684: Order Rejecting Tariffs, as filed; Rejecting Stipulation on Net Power Costs; Rejecting, in Part, and Accepting, in Part, Stipulation on Temperature Normalization Adjustment; Determining Cost of Capital (10 pages) |
| BNW-18CX | Commission Staff | A | 8/26/13 | PacifiCorp's response to WUTC Data Request No. 288 with Information Added by Staff (7 pages) |
| BNW-19CX | Commission Staff | A | 8/26/13 | Long Term Debt Workpaper (1 page) |
| BNW-20CX | Commission Staff | A | 8/26/13 | PacifiCorp's response to WUTC Data Request No. 275 (1 page) |
| Erich D. Wilson, Director, Human Resources | | | | |
| EDW-1T | Erich D. Wilson, for PacifiCorp | A | 8/26/13 | Prefiled Direct Testimony re: Compensation and Benefits Plan |
| EDW-2 | | A | 8/26/13 | Executive Officer Compensation Report |
| EDW-3T | | A | 8/26/13 | Prefiled Rebuttal Testimony re: Labor-Related Adjustments Proposed by Commission Staff and Public Counsel |
| CROSS-EXAMINATION EXHIBITS | | | | |
| EDW-4CCX | Public Counsel | A | 8/27/13 | PacifiCorp's 1st Supplemental Response to Public Counsel Data Request 11 and Confidential Attachment PC 11 1st Supplemental |
| EDW-5CCX | Public Counsel | A | 8/27/13 | PacifiCorp's Response to Public Counsel Data Request 176 and Confidential Attachment PC 176 |
| EDW-6CCX | Public Counsel | A | 8/27/13 | PacifiCorp's Response to Public Counsel Data Request 177 and Confidential Attachment PC 177 |
| COMMISSION STAFF WITNESSES | | | | |
| Kenneth L. Elgin, Senior Financial Analyst | | | | |
| KLE-1T | Kenneth L. Elgin, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Rate of Return, Cost of Debt, and Capital Structure |
| KLE-2 | | A | 8/26/13 | Experience and Qualifications |
| KLE-3 | | A | 8/26/13 | Prefiled Response Testimony re: Avista Cost of Debt Detail |
| KLE-4 | | A | 8/26/13 | Prefiled Response Testimony re: PacifiCorp and Subsidiaries' Consolidated Statements of Cash Flow, Years Ending 2010-2012 |
| CROSS-EXAMINATION EXHIBITS | | | | |
| KLE-5CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Testimony of Kenneth L. Elgin in Consolidated Dockets UE-111048 and UE-111049 (12/7/11) |

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| KLE -6CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Testimony of Kenneth L. Elgin in Consolidated Dockets UE-120436 et al. (09/19/12) |
| KLE-7CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Rebuttal Testimony of Kenneth L. Elgin in Consolidated Dockets UE-120436 et al. (11/19/12) |
| Betty A. Erdahl, Regulatory Analyst, Telecommunications | | | | |
| BAE-1T | Betty A. Erdahl, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Revenue Requirement Adjustment--Depreciation and Amortization, Property Tax, Power Tax, Jim Bridger Mine |
| CROSS-EXAMINATION EXHIBITS | | | | |
| BAE-2CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Testimony of Kathryn H. Breda in Consolidated Dockets UE-120436 et al. (09/19/12) |
| David C. Gomez, Assistant Power Supply Manager, Regulatory Services, Energy Section | | | | |
| DCG-1CT | David C. Gomez, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Normalized Net Power Costs, Western Control Area Allocation Methodology, Generation and Regulation Initiative Decision, and Power Cost Adjustment Mechanism |
| DCG-2C | | A | 8/26/13 | Prefiled Response Testimony re: Summary of PacifiCorp's Net Power Cost Adjustments |
| DCG-3 | | A | 8/26/13 | Prefiled Response Testimony re: Summary of Commission Staff's Net Power Cost Adjustments |
| CROSS-EXAMINATION EXHIBITS | | | | |
| DCG-4CX | PacifiCorp | A | 8/27/13 | Opening Meeting Memo in Docket UE-112226 (4/12/12) |
| DCG-5CX | PacifiCorp | A | 8/27/13 | Staff Response to PacifiCorp Data Request No. 1.21 (7/10/13) |
| DCG-6CX | PacifiCorp | A | 8/27/13 | Staff Response to Public Counsel Data Request No. 1 (7/10/13) |
| DCG-7CX | PacifiCorp | A | 8/27/13 | Washington Utilities and Transportation Commission Report and Study of Potential for Cost-Effective Distributed Generation in Areas Served by Investor-Owned Utilities in Washington State (10/7/11) |
| DCG-8CX | Public Counsel | N/O | | Staff's Response to Public Counsel Data Request No. 1 |
| Joanna Huang, Regulatory Analyst, Regulatory Services, Energy Section | | | | |
| JH-1T | Joanna Huang, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Revenue Requirement, General Wage Increase- Pro Forma (4.3), Hydro Decommissioning (6.1), Interest True-up (7.1), and Production Factor (9.1) |
| JH-2 | | A | 8/26/13 | Prefiled Response Testimony re: Electric Results of Operations and Revenue Requirement |

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| JH-3 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments 4.3, Pro Forma Wages |
| JH-4 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments 9.1, Production Factor |
| Christopher R. McGuire, Regulatory Analyst, Regulatory Services, Energy and Conservation Planning Section | | | | |
| CRM-1T | Christopher R. McGuire, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Plant Additions |
| CRM-2 | | A | 8/26/13 | Prefiled Response Testimony re: Attachment WUTC 262 |
| CROSS-EXAMINATION EXHIBITS | | | | |
| CRM-3CX | PacifiCorp | A | | Excerpt of Prefiled Revised Testimony of Danny P. Kermode in Consolidated Dockets UE-090134, UG-090135, and UG-060518 (9/2/09) |
| CRM-4-CX | PacifiCorp | A | | Prefiled Testimony of Michael P. Parvinen in Consolidated Dockets UE-090134, UG-090135, and UG-060518 (8/17/09) |
| Christopher T. Mickelson, Senior Regulatory Analyst, Regulatory Services, Energy Section | | | | |
| CTM-1T | Christopher T. Mickelson, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Revenue Allocation, Rate Design, Schedule 300 Fee, and Uncollectible Expenses |
| CTM-2 | | A | 8/26/13 | Prefiled Response Testimony re: Schedule 300 Fee Charges, Adjusted |
| CTM-3 | | A | 8/26/13 | Prefiled Response Testimony re: Uncollectible Expenses |
| CTM-4 | | A | 8/26/13 | Prefiled Response Testimony re: Electric Cost of Service |
| CTM-5 | | A | 8/26/13 | Prefiled Response Testimony re: Rate Design |
| CTM-6 | | A | 8/26/13 | Prefiled Response Testimony re: Electric Bill Frequency and Histogram Analysis |
| CTM-7 | | A | 8/26/13 | Prefiled Response Testimony re: Language Revisions to Rule 6 |
| CTM-8 | | A | 8/26/13 | Prefiled Response Testimony re: Language Revisions to Schedule 300 |
| CTM-9T | | A | 8/26/13 | Prefiled Cross-Answering Testimony re: Rule 6, Schedule 300, and Adjustment 3.8, Residential Schedules Rate Design |
| CTM-10 | | A | 8/26/13 | Revised Electric Cost of Service |
| CTM-11 | | A | 8/26/13 | Revised Electric Revenue Allocation and Rate Design |
| David Nightingale, Senior Regulatory Energy Specialist, Regulatory Services, Energy and Conservation Planning Section | | | | |
| DN-1CT | David Nightingale, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Prudence of Klamath Project Settlement |

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| Deborah J. Reynolds, Assistant Director of Energy and Conservation Planning, Regulatory Services Division | | | | |
|--|--|------------|----------------|--|
| DJR-1T | Deborah J. Reynolds, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Policy and General Overview |
| DJR-2 | | A | 8/26/13 | Letter from Governor Gregoire to Chairman Goltz, January 4, 2013 and Letter from Chairman Goltz to Governor Gregoire, January 15, 2013, re: Ratemaking Procedural Changes and Commission Hiring and Retention Practices |
| DJR-3 | | A | 8/26/13 | Prefiled Response Testimony re: Enhanced Commission Basis Report for Use in a 2014 PacifiCorp Expedited Rate Filing |
| CROSS-EXAMINATION EXHIBITS | | | | |
| DJR-4CX | PacifiCorp | N/O | | Excerpt of Prefiled Direct Testimony of Kelly O. Norwood in Consolidated Dockets UE-120436 et al. (4/2/12) |
| DJR-5CX | PacifiCorp | N/O | | Excerpt of Prefiled Rebuttal Testimony of Kenneth L. Elgin in Consolidated Dockets UE-120436 et al. (11/19/12) |
| DJR-6CX | PacifiCorp | R | 8/27/13 | Excerpt of Prefiled Rebuttal Testimony and Exhibits of Thomas E. Schooley in Consolidated Dockets UE-121373 et al. (5/8/13) |
| Kendra A. White, Regulatory Analyst, Regulatory Services, Energy Section | | | | |
| KAW-1CT | Kendra A. White, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: West Control Area Inter-jurisdictional Allocation Methodology |
| KAW-2 | | A | 8/26/13 | Total Company Allocation—Washington Per Books |
| KAW-3 | | A | 8/26/13 | Excerpt of Integrated Resources Plan—Base Case |
| KAW-4 | | A | 8/26/13 | Plant Additions |
| CROSS-EXAMINATION EXHIBITS | | | | |
| KAW-5CX | PacifiCorp | A | 8/27/13 | Cost of Service Analysis for the Electric and Natural Gas Industries – An Historical Review of Decisions by the Washington Utilities and Transportation Commission – 1978-1994 (11/94) |
| KAW-6CX | PacifiCorp | A | 8/27/13 | Excerpt of Electric Utility Cost Allocation Manual (1/1992) |
| KAW-7CX | PacifiCorp | A | 8/27/13 | Meeting Minutes for Washington Collaborative Process (4/5/12 – 10/25/12) |
| KAW-8CX | PacifiCorp | A | 8/27/13 | PacifiCorp Response to Staff Data Request 237 (5/1/13) |
| KAW-9CX | PacifiCorp | N/O | | Excerpt of Prefiled Testimony of Christopher T. Mickelson in Consolidated Docket UE-120436 et al. (9/19/12) |

EXHIBIT LIST

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| Juliana M. Williams, Regulatory Analyst, Regulatory Services, Energy and Conservation Planning Section | | | | |
|---|--|----------|----------------|--|
| JMW-1CT | Juliana M. Williams, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Prudence of Capital Improvements to Certain PacifiCorp Hydroelectric Plants and Low Income Bill Assistance Program |
| Timothy W. Zawislak, Regulatory Analyst, Regulatory Services, Telecommunications Section | | | | |
| TWZ-1T | Timothy W. Zawislak, for Commission Staff | A | 8/26/13 | Prefiled Response Testimony re: Investor-supplied Working Capital and Miscellaneous Rate Base Adjustments |
| TWZ-2 | | A | 8/26/13 | Prefiled Response Testimony re: Balance Sheet Approach Summary |
| TWZ-3 | | A | 8/26/13 | Prefiled Response Testimony re: Investor-supplied Working Capital Calculations |
| PUBLIC COUNSEL WITNESSES | | | | |
| Sebastian Coppola, President, Corporate Analytics, Inc. (Consultant) | | | | |
| SC-1CT | Sebastian Coppola, for Public Counsel | A | 8/26/13 | Prefiled Response Testimony re: West Control Area Cost Allocation Factors; Net Power Costs; Plant Additions; Working Capital; Rate Base Adjustments; Uncollectible Costs; Insurance Expense; Labor and Executive Compensation; and Power Cost Adjustment Mechanism. |
| SC-2 | | A | 8/26/13 | Professional Qualifications |
| SC-3 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Western Control Area Allocation Factors |
| SC-4 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Revenue Requirement |
| SC-5C | | A | 8/26/13 | Prefiled Response Testimony re: Comparison of Average QF Costs to Long-term Power Purchases per MWH |
| SC-6C | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Revenue Requirement for Disallowance of Hedging Losses |
| SC-7C | | A | 8/26/13 | Prefiled Response Testimony re: Updated Net Power Costs-West Control Area |
| SC-8C | | A | 8/26/13 | Prefiled Response Testimony re: Capital Plant Additions Forecasted March 2013-June 2014 |
| SC-9 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Major Plant Additions |
| SC-10 | | A | 8/26/13 | Prefiled Response Testimony re: PacifiCorp's Response to PC Data Request 81--Jim Bridger Turbine Upgrades |
| SC-11 | | A | 8/26/13 | Prefiled Response Testimony re: Investor-supplied Working Capital |
| SC-12 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Uncollectible Expenses |

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|---|--------------------------------------|-----|---------|--|
| SC-13 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Insurance Expenses |
| SC-14 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Labor Expense (Employee Reductions) |
| SC-15C | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Executive Compensation |
| SC-16 | | A | 8/26/13 | Prefiled Response Testimony re: Variability of Net Power Costs in Rates v. Actual 2007-2012 |
| SC-17 | | A | 8/26/13 | Prefiled Response Testimony re: Analysis of Western Control Area Net Power Cost Variance in Rates v. Actual 2007-2012 |
| SC-18 | | A | 8/26/13 | Prefiled Response Testimony re: Page 2 of SC-17, Analysis of Western Control Area Net Power Cost Variance in Rates v. Actual 2007-2012 |
| CROSS-EXAMINATION EXHIBITS | | | | |
| SC-19CX | PacifiCorp | N/O | | Excerpt of Prefiled Testimony and Exhibits of Thomas E. Schooley in Docket UE-100749 (10/5/10) |
| Lea Daeschel, Regulatory Analyst, Washington Attorney General, Public Counsel Division | | | | |
| LD-1T | Lea Daeschel, for Public Counsel | A | 8/26/13 | Prefiled Response Testimony re: Schedule 300 Charges |
| James R. Dittmer, Senior Regulatory Consultant, Utilitech, Inc. (Consultant) | | | | |
| JRD-1T | James R. Dittmer, for Public Counsel | A | 8/26/13 | Prefiled Response Testimony re: End-of-Test-Year Rate Base Valuation and Income Tax Expenses |
| JRD-2 | | A | 8/26/13 | Professional Qualifications |
| JRD-3 | | A | 8/26/13 | Prefiled Response Testimony re: Adjustments to Washington Electric Operations Expenses |
| JRD-4 | | A | 8/26/13 | Prefiled Response Testimony re: WUTC Data Request 208 and PacifiCorp's Response thereto re: Revenue Requirement Models (RAM and JAM) and PacifiCorp's Response |
| JRD-5T | | A | 8/26/13 | Prefiled Cross-Answering Testimony re: Expedited Rate Filing Conditions |
| Glenn A. Watkins, Executive Vice President and Senior Economist, Technical Associates, Inc. (Consultant) | | | | |
| GAW-1T | Glenn A. Watkins, for Public Counsel | A | 8/26/13 | Prefiled Response Testimony re: Fixed Monthly Residential Charges |
| GAW-2 | | A | 8/26/13 | Professional Qualifications |
| GAW-3 | | A | 8/26/13 | Prefiled Response Testimony re: Competitive Fixed Charges for Electric Residential Rates in Texas [Not Dated] |
| GAW-4 | | A | 8/26/13 | Prefiled Response Testimony re: Residential Customer Cost Analysis, Return on Common Equity of Nine Percent |

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| THE ENERGY PROJECT WITNESSES | | | | |
|---|--|------------|----------------|---|
| Charles M. Eberdt, Director, The Energy Project | | | | |
| CME-1T | Charles M. Eberdt, for The Energy Project | A | 8/26/13 | Prefiled 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 | | A | 8/26/13 | Professional Qualifications |
| CME-3 | | N/O | 8/26/13 | Prefiled Response Testimony re: Cost Analysis for Disconnect/Reconnect Work, Washington, 2/5/13 |
| CME-4 | | N/O | 8/26/13 | Prefiled Response Testimony re: Public Counsel's Data Request 30 and PacifiCorp's Response thereto re: Reconnection Charges |
| CME-5 | | N/O | 8/26/13 | Prefiled Response Testimony re: The Energy Project's Data Request 11 and PacifiCorp's Response thereto re: Low-Income Proxy Group and All Residential Class Customers |
| CME-6 | | N/O | 8/26/13 | Prefiled Response Testimony re: The Energy Project's Data Request 9 and PacifiCorp's Response thereto re: Number of Permanent Disconnection and Facilities Charges Imposed During Test Year |
| CME-7 | | N/O | 8/26/13 | Prefiled Response Testimony re: PacifiCorp's Correction of Error in Original Response to The Energy Project's Data Request 3 re: Number of Low-Income Customers in Proxy Group |
| CME-8T | | A | 8/26/13 | Prefiled Cross-Answering Testimony re: The Energy Project's Objection to Commission Staff's Proposal to Change PacifiCorp's Existing Residential Rate Design Structure |
| BOISE WHITE PAPER, LLC WITNESSES | | | | |
| Michael C. Deen, Consultant, Regulatory and Cogeneration Services, Inc. (Consultant) | | | | |
| MCD-1CT | Michael C. Deen, for Boise White Paper, LLC | A | 8/26/13 | Prefiled Testimony re: Net Power Costs, Power Cost Adjustment Mechanism, and Rate Spread |
| MCD-2 | | A | 8/26/13 | Professional Qualifications |
| MCD-3 | | A | 8/26/13 | PacifiCorp's Revised Response to Boise Cascade LLC's Data Request 3.3 re: Impact on Revenue Requirement from Changing the Way in which West Control Area Factors were Calculated |
| MCD-4C | | A | 8/26/13 | PacifiCorp Sales Activity 2008-2011 |
| MCD-5C | | A | 8/26/13 | Coal Generation Comparison, West Control Area, 2009-2014 |

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|-----------------------------------|------------|-----|---------|--|
| MCD-6 | | A | 8/26/13 | Excerpt from UE-245 Order No. 12-409 re: Power Caps in PacifiCorp's GRID Model |
| MCD-7 | | A | 8/26/13 | PacifiCorp's Response to Industrial Customers of Northwest Utilities' Data Request 2.3 re: Workpapers Supporting Heat Rate Reduction |
| MCD-8 | | A | 8/26/13 | PacifiCorp's Response to Boise White Paper, LLC's Data Request 4.1 re: Heat Rates for Jim Bridger and Colstrip |
| MCD-9 | | A | 8/26/13 | PacifiCorp's Response to WUTC Data Request 225 re: Net Power Costs |
| MCD-10 | | A | 8/26/13 | Excerpt from UE-246 Order No. 12-493 re: Power Cost Adjustment Mechanism |
| MCD-11T | | A | 8/26/13 | Prefiled Cross-Answering Testimony re: Rate Spread and Commission Staff's Cost of Service Analysis |
| CROSS EXAMINATION EXHIBITS | | | | |
| MCD-12CX | PacifiCorp | A | 8/27/13 | Excerpt of Prefiled Responsive Testimony of Michael C. Deen in Docket UE-11190 (1/6/12) |
| MCD-13CX | PacifiCorp | N/O | | Prefiled Direct Testimony of Donald W. Schoenbeck in Docket UM 1129 (Public Utility Commission of Oregon) (8/3/04) |
| MCD-14CX | PacifiCorp | N/O | | Excerpt of Prefiled Responsive and Cross-Answering Testimony of Michael C. Deen in Consolidated Docket UE-120436 et al. (9/19/12) |
| MCD-15CX | PacifiCorp | N/O | | Excerpt of Prefiled Exhibit of William G. Johnson in Consolidated Dockets UE-120436 and UG-120437 (4/2/12) |
| MCD-16CX | PacifiCorp | N/O | | Excerpt of Order No. 32436 in Case No. AVU-E-11-06 (Idaho Public Utilities Commission) (1/13/12) |
| MCD-17CX | PacifiCorp | N/O | | Excerpt of Prefiled Responsive Testimony of Donald W. Schoenbeck in Docket UE-11190 (1/6/12) |
| MCD-18CX | PacifiCorp | A | 8/27/13 | Excerpt of Transcript of Proceedings: Cross-Examination Hearing in Docket UE 245 (Public Utility Commission of Oregon) (8/16/12) |
| MCD-19CX | PacifiCorp | A | 8/27/13 | Excerpt of Order No. 12-409 in Docket UE 245 (Public Utility Commission of Oregon) (10/29/12) |
| MCD-20CX | PacifiCorp | N/O | | Response to PacifiCorp's Data Request 2.5 |

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| Michael P. Gorman, Managing Principal, Brubaker & Associates (Consultant) | | | | |
|--|---|-----|---------|--|
| MPG-1T | Michael P. Gorman, for Boise White Paper, LLC | A | 8/26/13 | Prefiled Response Testimony re: Return on Common Equity and Rate of Return |
| MPG-2 | | A | 8/26/13 | Professional Qualifications |
| MPG-3 | | A | 8/26/13 | Rate of Return with Adjusted Capital Structure |
| MPG-4 | | A | 8/26/13 | Reduced Rate of Return Impact |
| MPG-5 | | A | 8/26/13 | Proxy Groups |
| MPG-6 | | A | 8/26/13 | Consensus Analysts' (Zack's, SNL, Reuters) Growth Rates |
| MPG-7 | | A | 8/26/13 | Constant Growth Discounted Cash Flow Model |
| MPG-8 | | A | 8/26/13 | Dividend and Earnings Pay-Out Ratios |
| MPG-9 | | A | 8/26/13 | Sustainable Growth Rates |
| MPG-10 | | A | 8/26/13 | Sustainable Growth Rate Discounted Cash Flow Model |
| MPG-11 | | A | 8/26/13 | Graph "Electricity Sales are Linked to U.S. Economic Growth" 1988-2009 |
| MPG-12 | | A | 8/26/13 | Multi-Stage Growth Discounted Cash Flow Model |
| MPG-13 | | A | 8/26/13 | Common Stock Market/Book Ratio for PacifiCorp 1980-2012 |
| MPG-14 | | A | 8/26/13 | Equity Risk Premium--Treasury Bond 1986-2012 |
| MPG-15 | | A | 8/26/13 | Equity Risk Premium—Utility Bond 1986-2012 |
| MPG-16 | | A | 8/26/13 | Bond Yield Spreads 1980-2012 |
| MPG-17 | | A | 8/26/13 | Treasury and Utility Bond Yields March—June 2013 |
| MPG-18 | | A | 8/26/13 | Value Line Beta |
| MPG-19 | | A | 8/26/13 | Capital Asset Pricing Model Return 2013 |
| MPG-20 | | A | 8/26/13 | Standard and Poor's Credit Metrics 2013 |
| MPG-21 | | A | 8/26/13 | Adjusted Hadaway Discounted Cash Flow Model |
| MPG-22 | | A | 8/26/13 | Accuracy of Interest Rate Forecasts (Long-Term Treasury Bond Yields 2000-2013) |
| CROSS-EXAMINATION EXHIBITS | | | | |
| MPG-23CX | PacifiCorp | N/O | 8/26/13 | Excerpt of Boise's Response to PacifiCorp Data Request 1.3 (7/10/13) |
| MPG-24CX | PacifiCorp | A | 8/26/13 | Excerpt of Boise's Response to PacifiCorp Data Request 1.2 |

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|-----------------|-------------------|----------|----------------|--|
| MPG-25CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Direct Testimony and Exhibits of Michael P. Gorman in Docket No. 11-035-200 (Public Service Commission of Utah) (5/31/2012) |
| MPG-26CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Rebuttal Testimony of Bruce N. Williams in Docket No. 11-035-200 (Public Service Commission of Utah) (6/27/12) |
| MPG-27CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Surrebuttal Testimony and Exhibit of Michael P. Gorman in Docket No. 11-035-200 (Public Service Commission of Utah) (7/18/12) |
| MPG-28CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Response Testimony of Michael P. Gorman in Consolidated Dockets UE-121697 et al. (4/26/13) |
| MPG-29CX | PacifiCorp | A | 8/26/13 | Excerpt of Prefiled Responsive Testimony of Michael P. Gorman in Consolidated Dockets UE-111048 and 111049 (12/7/11) |
| MPG-30CX | PacifiCorp | A | 8/26/13 | Excerpt of Transcript of Hearing in Consolidated Dockets UE-121697 and UG-121705 (5/16/13) |
| MPG-31CX | PacifiCorp | A | 8/26/13 | Boise White Paper's Response to PacifiCorp's Data Request 2.4 |