

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION,)	
)	Docket No. UE-050684
Complainant,)	
)	Docket No. UE-050412
vs.)	
)	<i>(consolidated)</i>
PACIFICORP d/b/a PACIFIC POWER &)	
LIGHT COMPANY)	
)	
Respondent.)	

EXHIBIT NO. ____ (JTS-12)

PACIFICORP RESPONSE TO ICNU DATA REQUEST NO. 3.5

November 3, 2005

ICNU Data Request 3.5

With respect to the pension actuarial study plans, please provide the following:

- a. Estimate the impact on FY 2006 test year pension expense and/or cash contributions if all other factors of the actuarial study are held constant except the earned return on trust fund assets is increased by one percentage point.
- b. Estimate the impact on the FY 2006 test year pension expense if the economic factors reflected in the trust fund are held constant except the discount rate is increased by one percentage point.

Response to ICNU Data Request 3.5

- a. If the expected long-term return on plan assets was increased by one percentage point (for an assumption of 9.75% instead of 8.75%) then the FY06 pension expense would decrease by \$8.4 million.
- b. If the discount rate was increased by one percentage point (for an assumption of 6.75%, instead of 5.75%), then the FY06 pension expense would decrease by \$14.5 million.

Responder: Daniel J. Rosborough
Witness: Daniel J. Rosborough