

UE-140762/Pacific Power & Light Company
February 18, 2015
Bench Request No. 11

Bench Request No. 11

Please provide Adjustment 6.3 in Tab 6 and Page 1.12. Exhibit No. NCS 11, based on December 2013 AMA basis.

Response to Bench Request No. 11

Adjustment 6.3 includes two components. The first component calculates the adjustment needed to reflect annual depreciation expense using depreciation rates approved by the Washington Utilities and Transportation Commission in Docket UE-130052. The second component calculates the impact of adjusting depreciation expense from a December 2013 average-of-monthly-averages (AMA) plant balance basis to a December 2013 end-of-period plant balance basis.

Reflecting Adjustment 6.3 based on a December 2013 AMA plant balance basis as requested in Bench Request 11 requires the removal of the second component of the adjustment described above. Please refer to Attachment Bench Request 11 for the requested information. This modification to the adjustment represents a decrease in total-company depreciation expense and depreciation reserve of \$9,699,747, or \$584,608 on a Washington-allocated basis, compared to the Company's proposed adjustment.

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