

Bench Request No. 10

Refer to Exhibit No. 10CX. Please provide a breakdown of Adjustment 8.4 Major Plant Additions Corrected Balances & Updated for October 14 in service Actuals, into three groups according to the following Washington allocated gross plant values: 1) less than \$500,000, 2) \$500,000 to \$1,000,000, and 3) \$1,000,000 and over. Provide the adjustment for each group in similar portrayal as Tab 8 and page 1.25, Exhibit No. NCS-11.

Response to Bench Request No. 10

Please refer to Attachment Bench Request 10-1 for the breakdown of Adjustment 8.4 (Major Plant Additions—Corrected Balances & Updated for October 14 In-Service Actuals) into the three groups requested. Also, please refer to Attachment Bench Request 10-2 for the adjustment broken out into the same three groups, presented in a format similar to Page 1.25 of Exhibit No. NCS-11.

The table below summarizes major plant additions by project, grouped into the categories requested. Additional detail, including depreciation expense and reserve is provided in Attachment Bench Request 10-1 on the tab titled “8.4.2,” and a summary of these projects by the requested category is provided on the tab titled “Summary.”

LESS THAN \$500,000 ON A WASHINGTON-ALLOCATED BASIS			
	In-Service Date	Total Company	Washington Allocated
Alvey Series Cap Controls - Payment to BPA	Feb. 2014	927,300	214,066
JB New Sewage Treatment Plant or Lagoon	Jun. 2014	1,335,795	306,617
JB U1 Burners - Major 14	Jun. 2014	1,327,783	304,778
Colstrip 4: Generator Repair CY13 & CY14	Feb. 2014	545,617	125,955
Merwin 1 TIV Overhaul	Oct. 2014	1,115,188	257,440
Swift 1 Spare Generator Windings	Jun. 2014	1,614,209	372,638
Swift Side Nets Replacement	Mar. 2014	2,156,065	497,725
Call Center ACD Replacement Project	Jul. 2014	4,593,688	314,848
Replace 6GHz MW Radios Starvout to Fort Rock Phase 2	Aug. 2014	1,232,444	284,508
TOTAL		14,848,089	2,678,576

UE-140762/Pacific Power & Light Company
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BETWEEN \$500,000 AND \$1.0 MILLION ON A WASHINGTON-ALLOCATED BASIS			
	In-Service Date	Total Company	Washington Allocated
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	Feb. 2014	2,438,508	562,927
U2 GSU Transformer Upgrade Replacement	Sep. 2014	3,387,729	777,616
JB U1 Pendant Plat Lower Replacement 14	May 2014	2,334,290	535,810
Soda Springs Screen Upgrade	Jan. 2014	3,100,387	715,721
Swift 11 Generator Rewind	Oct. 2014	3,253,020	750,956
TOTAL		14,513,935	3,343,029

WASHINGTON-ALLOCATED PLANT VALUES GREATER THAN \$1.0 MILLION			
	In-Service Date	Total Company	Washington Allocated
JB U1 Replace Cooling Tower 13/14	May 2014	5,459,614	1,253,194
ILR 4.3 Merwin Upstream Collect & Trans	Mar. 2014	48,993,892	11,310,184
Union Gap - Add 230 - 115kV Capacity - TPL002	Aug. 2014	8,533,785	8,533,785
TOTAL		62,987,291	21,097,163

Total Plant Values included in Adjustment 8.4	92,349,315	27,118,768
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Please note that any changes or updates to plant balances included in Adjustment 8.4 would also require corresponding updates to Adjustment 7.7 (Removal of Washington Deferred Tax Expense & Reserve) and Adjustment 9.1 (Production Factor) to ensure all necessary impacts of any changes to Adjustment 8.4 are captured.

PREPARER: Natasha Siores

SPONSOR: Natasha Siores