

EXHIBIT LIST

Docket UE-140762

NUMBER	WITNESS	A/R	DATE	DESCRIPTION
BENCH EXHIBITS				
B-1		A	12/24/14	Public Comments
B-2		A	1/9/15	Company's return on equity for 2014 from the quarterly results of operations reports
B-3C		A	1/9/15	Description of the re-pricing alternative for qualifying facility contracts in Oregon and California in detail, including the inflation factor, and describe how the calculation would change if the five-year contract length for standard contracts in Washington were considered (i.e., re-pricing the Oregon and California contracts every five years)
B-4		A	1/9/15	Towers Watson actuarial report for 2014
B-5		A	1/9/15	History of the allocation of qualifying facilities since before the merger of Pacific Power & Light Company with Utah Power & Light to the present
B-6		A	1/9/15	Median residential usage in winter
B-7		A	1/9/15	Update to the numbers on page 43 of Mr. Mullins's responsive testimony to reflect the revisions on page 3 of BGM-8T
B-8C		A	1/9/15	QF Data for Washington, Oregon, and California
B-9		A	2/18/15	Staff's Revised and Updated Revenue Requirement Model as referenced in Staff's Initial Brief ¶ 2, note 3
B-10		A	2/18/15	Major Plant Additions by project, grouped by Washington-allocated gross plant value categories
B-11		A	2/18/15	Exh. No. NCS-11 Adjustment 6.3 stated on a December 2013 AMA plant balance basis
B-12		A	3/10/15	Adjustments to Company case using AMA rate base

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PACIFIC POWER & LIGHT COMPANY WITNESSES				
Barbara A. Coughlin, Director, Customer & Regulatory Liaison, Customer Service Department, Pacific Power				
BAC-1T	Barbara A. Coughlin for Pacific Power	A	12/16/14	Direct Testimony re changes to Company's General Rules and Regulations of the Company's Washington tariff schedules, specifically Rule 8, Metering; Rule 11D, Field Visit Charge and Charges for Collection Activity; and Schedule 300, Charges as Defined by the Rules and Regulations)
BAC-2		A	12/16/14	Estimated Reduction in Collection Agency Expenses
BAC-3		A	12/16/14	Non-Radio-Frequency Meter Accommodation
BAC-4		A	12/16/14	Connect, Reconnect, Unauthorized Reconnection Work Cost Analysis
BAC-5		A	12/16/14	Distribution Plan Facilities Charges
CROSS-EXAMINATION EXHIBITS				
Cindy A. Crane, President and CEO, Rocky Mountain Power				
CAC-1CT	Cindy A. Crane for Pacific Power	A	12/16/14	Confidential Rebuttal Testimony adopting Duvall testimony re coal expense and testifying further re increased coal expense in the Company's updated NPC
CROSS-EXAMINATION EXHIBITS				
R. Bryce Dalley, Vice President of Regulation, Pacific Power				
RBD-1T	R. Bryce Dalley for Pacific Power	A	12/16/14	Direct Testimony re primary reasons for rate increase; challenges facing Pacific Power in Washington regulatory environment; overview of new proposals presented to address under-earning since 2006; efforts to control costs and minimize rate pressure on customers
RBD-2		A	12/16/14	Summary Sheets from Commission Basis Reports from 2006 through 2012
RBD-3T		A	12/16/14	Rebuttal Testimony responding to regulatory policy issues raised in testimonies of Staff, Public Counsel, and Boise White Paper; trends in electric industry
RBD-4		A	12/16/14	Pacific Coast Action Plan on Climate and Energy (October 28, 2013)

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RBD-5C		A	12/16/14	Confidential IHS Global Insight – “The Power Planner”
CROSS-EXAMINATION EXHIBITS				
RBD-6CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power’s Response to WUTC Data Request 89
RBD-7CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 48
RBD-8CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 131
RBD-9CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 132
RBD-10CX	Boise White Paper, L.L.C.			Pacific Power’s Response to Boise Data Request 9.1 and Public Counsel Data Requests 109, 109 1st Suppl., 124, 126, 127, and 130
Gregory N. Duvall, Director, Net Power Costs, Pacific Power				
GND-1CT	Gregory N. Duvall for Pacific Power	A	12/16/14	Confidential Direct Testimony re net power costs (NPC) for the pro forma period (the 12 months ending March 31, 2016); support for various components of NPC; the Company’s loads and sales forecast; power purchase agreements (PPAs) with qualifying facilities (QFs); coal costs; Company’s proposed renewable resource tracking mechanism (RRTM)
GND-2		A	12/16/14	Net Power Cost Analysis
GND-3		A	12/16/14	Long-Term Wind Power Variability
GND-4T		A	12/16/14	Rebuttal Testimony updating NPC; responding to NPC adjustments proposed by Staff, Boise White Paper and Public Counsel; California and Oregon QF PPAs, Energy Imbalance Market, Inter-Hour Integration; RRTM; Low Hydro Deferral; Thermal Outage Modeling; and accepting Boise White Paper adjustment to reduce wheeling expenses related to BPA network integration transmission service (NITS) with revised calculation
GND-5		A	12/16/14	Rebuttal Net Power Cost Analysis
GND-6		A	12/16/14	Rebuttal Update Summary
GND-7		A	12/16/14	PacifiCorp EIM Participating Resources
GND-8C		A	12/16/14	Confidential Low Hydro Deferral

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CROSS-EXAMINATION EXHIBITS				
GND-9CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Request 4.1
GND-10CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Request 4.4
GND-11CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Requests 14.4 & 14.10
GND-12CCX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Request 14.1 and Confidential WIEC attachments
GND-13CX	Boise White Paper, L.L.C.	R	12/17/14	CAISO Answer filed with FERC re CIASO-PacifiCorp EIM Agreement
GND-14CCX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Public Counsel Data Request 2 (UE-140094), including supplemental response and Confidential attachments
GND-15CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 142
Dana M. Ralston, Vice President, Thermal Generation, PacifiCorp Energy				
DR-1T	Dana M. Ralston for Pacific Power	A	12/16/14	Direct Testimony re prudence of cooling tower replacement project at Unit 1 of the Jim Bridger generating plant
DR-2T		A	12/16/14	Rebuttal Testimony re prudence of Chehalis and Colstrip outages
CROSS-EXAMINATION EXHIBITS				
Richard P. Reiten, President and CEO, Pacific Power				
RPR-1T	Richard P. Reiten for Pacific Power	A	12/16/14	Direct Testimony providing an overview of the Company's request, describing the major factors driving request and Company efforts to mitigate need for increase
RPR-2		A	12/16/14	Maps of PacifiCorp Service Territories and Pacific Power Washington Service Territory
CROSS-EXAMINATION EXHIBITS				
Norman K. Ross, Tax Director, Tax Department, Pacific Power				
NKR-1T	Norman K. Ross for Pacific Power	A	12/16/14	Rebuttal Testimony re overview of the property tax assessment and estimation process; responding to Staff's testimony in opposition to the Company's proposed property tax adjustment
CROSS-EXAMINATION EXHIBITS				
NKR-2CX		A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 120

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NKR-3CX		A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 121
NKR-4CX		A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 122
Natasha C. Siores, Director of Regulatory Affairs and Revenue Requirement, Pacific Power				
NCS-1T	Natasha C. Siores for Pacific Power	A	12/16/14	Direct Testimony re the Company's Washington-allocated revenue requirement and the revenue increase requested in the Company's filing; request for authorization to begin amortization of deferred amounts
NCS-2		A	12/16/14	Summary of the Washington Results of Operations for the Test Period
NCS-3		A	12/16/14	Results of Operations 12 Months Ended December 2013
NCS-4C		A	12/16/14	Confidential Property Tax Estimation Procedure
NCS-5		A	12/16/14	Washington West Control Area Inter-Jurisdictional Allocation Methodology (WCA) Manual
NCS-6		A	12/16/14	Summary of Revenue Requirement Scenario with Alternative Capital Structure
NCS-7		A	12/16/14	Summary of Revenue Requirement Scenarios with Net Power Cost QF Alternatives
NCS-8C		A	12/16/14	Confidential IHS Global Insight Indices
NCS-9		A	12/16/14	Summary and Calculation of Deferred Amounts Requested
NCS-10T		A	12/16/14	Rebuttal Testimony re quantifying and explaining the corrections, revisions, and updates to the Company's proposed revenue requirement; explaining Company's position on appropriate treatment of deferred accounting requests; responding to testimony of Staff, Public Counsel, and Boise White Paper
NCS-11		A	12/16/14	Rebuttal Results of Operations Twelve-months ended December 31, 2013
NCS-12		A	12/16/14	Summary of Revenue Requirement Scenarios with Net Power Cost QF Alternatives (Updated)
NCS-13		A	12/16/14	Summary of Revenue Requirement Scenario with Alternative Capital Structure (Updated)
NCS-14		A	12/16/14	Summary and Calculation of Deferred Amounts Requested (Updated)

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NCS-15		A	12/16/14	Summary and Calculation of Deferred Amounts Requested (Hypothetical Amortization into Base Rates)
NCS-16		A	12/16/14	Miscellaneous Support for Rebuttal Testimony of Natasha C. Siores
CROSS-EXAMINATION EXHIBITS				
NCS-17CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Request 14.3 1st Supplemental and WUTC Data Request 8 (UE-131384)
NCS-18CX	Boise White Paper, L.L.C.	W/D	12/16/14	Pacific Power's Response to Boise Data Request 9.1 and Public Counsel Data Requests 109, 109 1 st Suppl., 124, 126, 127, and 130
NCS-19CCX	Public Counsel	A	12/16/14	**CONFIDENTIAL** PacifiCorp Response to Boise Data Request No. 9.13 (with Confidential Attachment)
NCS-20CX	Public Counsel	A	12/16/14	PacifiCorp's 1 st Revised Response to Public Counsel Data Request No. 54 (without Attachment)
NCS-21CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 78 (without Attachment)
NCS-22CCX	Public Counsel	A	12/16/14	**CONFIDENTIAL** PacifiCorp's Response to Public Counsel Data Request No. 86 (with Confidential Attachment)
NCS-23CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 109 (with Attachments 109-1 and 109-2)
NCS-24CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 112
NCS-25CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 114
NCS-26CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 117
NCS-27CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 123
NCS-28CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 124
NCS-29CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 125
NCS-30CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 126
NCS-31CX	Public Counsel	A	12/16/14	PacifiCorp's Response to Public Counsel Data Request No. 127
Joelle R. Steward, Director, Pricing, Cost of Service, and Regulatory Operations. Pacific Power				
JRS-1T	Joelle R. Steward for Pacific Power	A	12/16/14	Direct Testimony re functionalized class cost of service study; the Company's proposed revenue allocation of the requested revenue increase; and the Company's proposed rates

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JRS-2		A	12/16/14	Cost of Service by Rate Schedule – Summaries
JRS-3		A	12/16/14	Cost of Service by Rate Schedule – All Functions
JRS-4		A	12/16/14	Cost of Service Study
JRS-5		A	12/16/14	Proposed Allocation of Revenue Requirement Increase
JRS-6		A	12/16/14	Proposed Pricing and Billing Determinants
JRS-7T		A	12/16/14	Residential Service Monthly Billing Comparisons
JRS-8		A	12/16/14	Residential Basic Charge
JRS-9		A	12/16/14	Monthly Impact of Residential Basic Charge
JRS-10		A	12/16/14	Comparison of Residential Rate Design Scenarios
JRS-11		A	12/16/14	Low Income Bill Assistance Program Adjustments
JRS-12		A	12/16/14	Revised Tariff Pages
JRS-13T		A	12/16/14	Rebuttal Testimony updating class cost of service (COS) study, rate spread, and rate design to reflect the Company’s revised revenue requirement; responding to other parties on COS, rate spread, and rate design issues
JRS-14		A	12/16/14	Cost of Service by Rate Schedule—Summaries
JRS-15		A	12/16/14	Cost of Service by Rate Schedule—All Functions
JRS-16		A	12/16/14	Proposed Allocation of Revenue Requirement Increase
JRS-17		A	12/16/14	Proposed Prices and Billing Determinants
JRS-18		A	12/16/14	Monthly Billing Comparisons
JRS-19		A	12/16/14	Residential Basic Charge Calculation
JRS-20		A	12/16/14	Survey of Monthly Basic Charges in Washington
JRS-21		A	12/16/14	Elasticity Analysis for Proposed Rate Design
JRS-22		A	12/16/14	Residential Temperature Adjustments
JRS-23C		A	12/16/14	Confidential Energy Consumption Survey Response Comparison
CROSS-EXAMINATION EXHIBITS				
JRS-24CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power’s Response to WUTC Data Request 46
Kurt G. Strunk, Vice President, National Economic Research Associates, Inc. (NERA)				
KGS-1T	Kurt G. Strunk for Pacific Power	A	12/16/14	Direct Testimony re cost of equity; proposed return on equity
KGS-2		A	12/16/14	Witness Qualifications

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KGS-3	A	12/16/14	ROE Recommendation of 10.0 Percent
KGS-4	A	12/16/14	Dividend Yields 1993 – Present
KGS-5	A	12/16/14	30 Year Treasury Yields 1993 – Present
KGS-6	A	12/16/14	Electric Proxy Group of Twenty-Four Companies
KGS-7	A	12/16/14	Screening of Proxy Group
KGS-8	A	12/16/14	Electric Utility Return on Equity Data
KGS-9	A	12/16/14	Sustainable Growth Inputs
KGS-10	A	12/16/14	DCF Analysis
KGS-11	A	12/16/14	Yield-Plus-Growth Model
KGS-12	A	12/16/14	S&P 500 Forward-Looking Market Risk of Premium
KGS-13	A	12/16/14	CAPM Results
KGS-14	A	12/16/14	Risk Premium Model
KGS-15	A	12/16/14	Comparable Earnings Model
KGS-16	A	12/16/14	Comparable State Regulatory Returns
KGS-17T	A	12/16/14	Rebuttal Testimony re updating cost of capital analysis reflecting the most current conditions in the capital markets; responding to cost of capital testimonies of Staff, Public Counsel and Boise White Paper
KGS-18	A	12/16/14	Updated Summary of Cost of Equity Estimates
KGS-19	A	12/16/14	Allowed ROE for Other Electric Utilities
KGS-20	A	12/16/14	Bloomberg Yield Forecasts
KGS-21	A	12/16/14	VIX Index
KGS-22	A	12/16/14	Large Company Stock Returns Over the Period 1987-2011 One-Year Returns
KGS-23C	A	12/16/14	Confidential Use of Pension Yields as Benchmark for Utility ROE
KGS-24	A	12/16/14	Comparison of Coal-Fired Generation Capacity and Energy Production
KGS-25	A	12/16/14	Proxy Group BR + SV
KGS-26	A	12/16/14	Proxy Group S and V Estimation
KGS-27	A	12/16/14	Proxy Group DCF Analysis
KGS-28	A	12/16/14	Yield + Growth Model
KGS-29	A	12/16/14	S&P 500 Forward Looking Market Risk Premium
KGS-30	A	12/16/14	Proxy Group Capital Asset Pricing Model
KGS-31	A	12/16/14	Bond Yield + Risk Premium
KGS-32	A	12/16/14	Comparable Earnings
KGS-33	A	12/16/14	Bloomberg Dividend Yields 1993—Present
KGS-34	A	12/16/14	30 Year Treasury Yields 1993—Present

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KGS-35		A	12/16/14	Companies Used in Proxy Group and Comparison to PacifiCorp
KGS-36		A	12/16/14	Proxy Group Screening Results
CROSS-EXAMINATION EXHIBITS				
KGS-37CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Requests 2.2 & 2.3
KGS-38CX	Boise White Paper, L.L.C.	A	12/16/14	Pacific Power's Response to Boise Data Requests 17.1 & 17.8
KGS-39CX	Staff	A	12/16/14	Mergent Bond Record, December 2014, p. 14 (1 page)
KGS-40CX	Staff	A	12/16/14	Regulatory Focus, March 11, 2014 (5 pages)
KGS-41CX	Staff	A	12/16/14	Regulatory Focus, January 15, 2014 (9 pages)
KGS-42CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 15
KGS-43CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 16
KGS-44CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 20
KGS-45CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 21
Mark R. Tallman, Vice President of Renewable Resources, PacifiCorp				
MRT-1T	Mark R. Tallman for Pacific Power	A	12/16/14	Direct Testimony re Merwin Fish Collector
MRT-2		A	12/16/14	Order Issuing New License, 123 FERC 62, 258 (June 26, 2008)
MRT-3		A	12/16/14	Order on Rehearing, 125 FERC 61,046 (October 16, 2008)
CROSS-EXAMINATION EXHIBITS				
Richard A. Vail, Vice President of Transmission, Pacific Power				
RAV-1T	Richard A. Vail for Pacific Power	A	12/16/14	Direct Testimony re test year costs associated with certain capital investments in the Company's distribution and transmission systems (Union Gap Substation Upgrade, Selah Substation Capacity Relief, and Fry Substation Project)
RAV-2T		A	12/16/14	Rebuttal Testimony responding to Boise White Paper's proposed adjustments for pro forma capital additions for Union Gap Substation, Selah Substation and Fry Substation
CROSS-EXAMINATION EXHIBITS				
Bruce N. Williams, Vice President and Treasurer, Pacific Power				
BNW-1T	Bruce N. Williams for Pacific Power	A	12/16/14	Direct Testimony re capital structure and cost of capital

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BNW-2		A	12/16/14	Fitch Ratings (March 10, 2014)
BNW-3		A	12/16/14	Moody's Investor Service (January 30, 2014)
BNW-4		A	12/16/14	Fitch Ratings (September 16, 2013)
BNW-5		A	12/16/14	Fitch Ratings (January 6, 2011)
BNW-6		A	12/16/14	Moody's Investor Service (May 8, 2013)
BNW-7		A	12/16/14	Standard & Poor's Ratings Direct (April 29, 2013)
BNW-8		A	12/16/14	Standard & Poor's Ratings Direct (March 31, 2014)
BNW-9		A	12/16/14	Standard & Poor's Ratings Direct (October 23, 2012)
BNW-10		A	12/16/14	Moody's Investor Service (May 8, 2012)
BNW-11		A	12/16/14	Preferred Stock Redemption
BNW-12		A	12/16/14	Cost of Long-Term Debt
BNW-13		A	12/16/14	Standard & Poor's Ratings Direct 2007 Report on Power Purchase Agreements
BNW-14		A	12/16/14	Variable Rate PCRBs
BNW-15		A	12/16/14	Cost of Preferred Stock
BNW-16T		A	12/16/14	Rebuttal Testimony re capital structure; cost of debt; overall rate of return; responding to testimonies of Staff, Public Counsel, and Boise White Paper re capital structure and cost of debt
BNW-17		A	12/16/14	Standard & Poor's Ratings Direct Report, "Corporate Methodology: Ratios and Adjustments" (November 19, 2013)
BNW-18		A	12/16/14	Standard & Poor's Credit Assessment
BNW-19		A	12/16/14	Regulatory Research Associates, "Regulatory Focus, Major Rate Case Decisions – January—June 2014" (July 10, 2014)
BNW-20		A	12/16/14	Standard & Poor's Ratings Direct Report, "Corporate Methodology" (November 19, 2013)
CROSS-EXAMINATION EXHIBITS				
BNW-21CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 4
BNW-22CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 33
BNW-23CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 38
BNW-24CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 39
BNW-25CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 40

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BNW-26CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 47
Erich D. Wilson, Director, Human Resources, PacifiCorp				
EDW-1T	Doug K. Stuver, for Pacific Power, substituting for Mr. Wilson and adopting his testimony	A	12/16/14	Direct Testimony re overview of compensation and benefit plans; support for costs related to compensation and benefit plans included in test period
EDW-2T		A	12/16/14	Rebuttal Testimony responding to Public Counsel's labor-related adjustments re wages and salaries; workforce level; and pension and Other Post-Employment Benefits
CROSS-EXAMINATION EXHIBITS				
DKS-3CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 70 (revised)
DKS -4CX	Public Counsel	A	12/16/14	PacifiCorp 1 st Supplemental Response to Public Counsel Data Request No. 133 (with Attachment)
DKS -5CX	Public Counsel	A	12/16/14	PacifiCorp Response to Public Counsel Data Request No. 135
COMMISSION STAFF WITNESSES				
Jason L. Ball, Regulatory Analyst				
JLB-1T	Jason L. Ball, for Commission Staff	A	12/16/14	Response Testimony re: Policy and General Overview Revenue Requirement Insurance Expense, Adjustment 4.7 IHS Adjustment 4.13 Property Tax Adjustment 7.2 Prudence of Merwin Fish Collector Project
JLB-2		A	12/16/14	Revenue Requirement Model (revised)
JLB-3		A	12/16/14	Calculation of Adjustment 4.7 Insurance Expense
JLB-4		A	12/16/14	Public Counsel Data Request 78
JLB-5		A	12/16/14	Public Counsel Data Request 48
JLB-6C		A	12/16/14	Calculation of Adjustment 4.13 IHS Global Insight Escalation
CROSS-EXAMINATION EXHIBITS				
JLB-7CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 59 (12/8/14)
JLB-8CX	Pacific Power	A	12/16/14	Docket UE-120416: Letter from Commission Re PacifiCorp's 2013 IRP (11/25/13)

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Betty A. Erdahl, Regulatory Analyst				
BAE-1T	Betty A. Erdahl, for Commission Staff	A	12/16/14	Response Testimony re: WA Low Income Tax Credit (7.5) Plant Additions (Adjustment 8.4) Misc. Asset Sales and Removals (Adjustment 8.11) Colstrip Deferral (Schedule 92) & Depreciation Deferral (Schedule 92) Investor Supplied Working Capital (Adjustment 8.13)
BAE-2		A	12/16/14	Colstrip and Depreciation Deferral
BAE-3		A	12/16/14	Pacific Power Response to WUTC Data Request No. 60
CROSS-EXAMINATION EXHIBITS				
David C. Gomez, Assistant Power Supply Manager, Regulatory Services, Energy Section				
DCG-1CT	David C. Gomez, for Commission Staff	A	12/16/14	Response Testimony re: Power Supply Issues
DCG-2		A	12/16/14	Staff Pro-Forma NPC Adjustments
DCG-3		A	12/16/14	Summary of QF Cost Differential to Mkt./Impact of NPC vs. Contribution to Load
DCG-4		A	12/16/14	Summary of NPC and Revenue Requirement Impacts of QF Alternatives
DCG-5C		A	12/16/14	Staff PCAM Proposal Applied to Company NPC Actuals
CROSS-EXAMINATION EXHIBITS				
DCG-6CX	Pacific Power	A	12/16/14	Pacific Power's Schedule 37 – Cogeneration and Small Power Production
DCG-7CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 62 (12/8/14)
DCG-8CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 31 (11/12/14)
DCG-9CX	Pacific Power	A	12/16/14	Avista PURPA Contracts List
DCG-10CX	Pacific Power	A	12/16/14	Docket UE-130043: Testimony of David C. Gomez (6/21/13)
Roger Kouchi, Regulatory Analyst				
RK-1T	Roger Kouchi, for Commission Staff	A	12/16/14	Response Testimony re: Rule 11D and Schedule 300 Issues (revised)
CROSS-EXAMINATION EXHIBITS				
David C. Parcell, Consultant				
DCP-1T	David C. Parcell, for Commission Staff	A	12/16/14	Response Testimony re: Cost of Capital
DCP-2		A	12/16/14	Background and Experience Profile
DCP-3		A	12/16/14	PacifiCorp Total Cost of Capital
DCP-4		A	12/16/14	Economic Indicators

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DCP-5		A	12/16/14	PacifiCorp History of Credit Rating
DCP-6		A	12/16/14	PacifiCorp Capital Structure Ratios (revised)
DCP-7		A	12/16/14	AUS Utility Reports Electric Utility Groups Average Common Equity Ratios
DCP-8		A	12/16/14	Proxy Companies Basis for Selection
DCP-9		A	12/16/14	Proxy Companies DCF Cost Rate
DCP-10		A	12/16/14	Standard & Poor's 500 Composite Return on Average Common Equity
DCP-11		A	12/16/14	Proxy Companies CAPM Cost Rates
DCP-12		A	12/16/14	Proxy Companies Rates of Return on Average Common Equity (revised)
DCP-13		A	12/16/14	Standard & Poor's 500 Composite Returns and Market-to-Book Ratios
DCP-14		A	12/16/14	Risk Indicators
DCP-15		A	12/16/14	PacifiCorp Rating Agency Ratios
DCP-16		A	12/16/14	Allowed Return on Equity and Common Equity Ratios for Electric Utilities in 2013 (revised)
CROSS-EXAMINATION EXHIBITS				
DCP-17CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 8 (10/31/14)
DCP-18CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 14 (10/31/14)
DCP-19CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 37 (11/14/14)
DCP-20CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 41 (11/14/14)
DCP-21CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 47 (11/14/14)
DCP-22CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 49 (11/14/14)
DCP-23CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 50 (12/8/14)
DCP-24CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 51 (12/8/14)
DCP-25CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 55 (12/8/14)
DCP-26CX	Pacific Power	A	12/16/14	Docket UE-121697, et al.: Testimony of David C. Parcell (12/3/14)

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DCP-27CX	Pacific Power	A	12/16/14	Docket UE-121697, et al.: Testimony of Thomas E. Schooley (12/3/14)
DCP-28CX	Pacific Power	A	12/16/14	Docket UG-060256: Testimony of David C. Parcell (8/15/06)
DCP-29CX	Pacific Power	A	12/16/14	RRA: Major Rate Case Decisions—January-September 2014 (10/10/14)
Jeremy Twitchell,				
JBT-1T	Jeremy Twitchell, for Commission Staff	A	12/16/14	Response Testimony re: Renewable Resource Tracking Mechanism; cost-of-service study and rate design
JBT-2		A	12/16/14	Staff Analysis of Wind Value Variation
JBT-3		A	12/16/14	Cost of Service Summary
JBT-4		A	12/16/14	Rate Design and Support
JBT-5		A	12/16/14	Bill Frequency Study and Billing Determinants
JBT-6		A	12/16/14	Top Load Hours and Solar Availability
CROSS-EXAMINATION EXHIBITS				
JBT-7CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 22 (10/31/14)
JBT-8CX	Pacific Power	A	12/16/14	Docket UE-140762: Staff's Response to Pacific Power Data Request No. 20 (10/31/14)
JBT-9CX	Pacific Power	A	12/16/14	Docket UE-130043: Exhibit to Testimony of Christopher T. Mickelson (6/21/13)
JBT-10CX	Pacific Power	A	12/16/14	Docket UE-130043: Excerpt of Transcript of Hearing (8/27/13)
JBT-11CX	Pacific Power	A	12/16/14	Cadmus Group – Final Report: Assessment of Long Term, System-Wide Potential for Demand-Side and Other Supplemental Resources, 2013-2032 Volume II (March 2013)
JBT-12CX	Pacific Power	A	12/16/14	NRRI Report: How to Induce Customers to Consume Energy Efficiently: Rate Design Options and Methods (January 2010)
PUBLIC COUNSEL WITNESSES				
Stephen G. Hill, Consultant				
SGH-1CT	Stephen G. Hill, for Public Counsel	A	12/16/14	Response Testimony re cost of capital (revised)
SGH-2		A	12/16/14	Witness Qualifications
SGH-3		A	12/16/14	Pacific Power & Light Company Capital Structure
SGH-4		A	12/16/14	Determinants of Long-Term Sustainable Growth in the DCF Model
SGH-5		A	12/16/14	Pacific Power & Light Company Sample Group Selection: Value Line Electric Utility Industry

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SGH-6		A	12/16/14	Pacific Power & Light Company DCF Growth Rate Parameters
SGH-7		A	12/16/14	Pacific Power & Light Company DCF Growth Rates & Growth Rate Comparison
SGH-8		A	12/16/14	Pacific Power Sample Company Growth Rate Analysis
SGH-9		A	12/16/14	Pacific Power & Light Company Stock Price, Dividend Yields
SGH-10		A	12/16/14	Pacific Power & Light Company DCF Cost of Equity Capital
SGH-11		A	12/16/14	Pacific Power & Light Company CAPM Cost of Equity Capital
SGH-12		A	12/16/14	Pacific Power & Light Company Earnings-Price Ratio Proof
SGH-13		A	12/16/14	Pacific Power & Light Company Modified Earnings-Price Ratio Analysis
SGH-14		A	12/16/14	Pacific Power & Light Company Market-to-Book Ratio Analysis
SGH-15		A	12/16/14	Pacific Power & Light Company Overall Cost of Capital (revised)
SGH-16		A	12/16/14	Pacific Power & Light Company Strunk's DCF with Froward-Looking Dividend Yields
CROSS-EXAMINATION EXHIBITS				
SGH-17CX	Pacific Power	A	12/16/14	Docket UE-140762: Public Counsel Response to Pacific Power Data Request No. 2.6 (12/8/14)
SGH-18CX	Pacific Power	A	12/16/14	Docket UE-140762: Public Counsel Response to Pacific Power Data Request No. 1.15 (11/7/14)
SGH-19CX	Pacific Power	A	12/16/14	Docket UE-140762: Public Counsel Response to Pacific Power Data Request No. 1.5 (11/7/14)
SGH-20CX	Pacific Power	A	12/16/14	Docket UE-140762: Issues Matrix (10/17/14)
SGH-21CX	Pacific Power	A	12/16/14	Docket UE-121697, et al.: Direct Testimony of Stephen G. Hill (12/3/14)
SGH-22CX	Pacific Power	A	12/16/14	Docket UE-140188 et al.: Direct Testimony of Stephen G. Hill (7/22/14)
SGH-23CX	Pacific Power	A	12/16/14	AARP States: Understanding Utility Company Rates of Equity (3/28/13)
SGH-24CX	Pacific Power	A	12/16/14	Docket UE-090704 et al.: Redacted Direct Testimony of Stephen G. Hill (11/17/09)
Stefanie A. Johnson				
SAJ-1T	Stefanie A. Johnson, for Public Counsel	A	12/16/14	Response Testimony re: proposed modifications to Rule 11D (collection agency charges); proposed increases to connection and reconnection charges

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CROSS-EXAMINATION EXHIBITS				
Donna M. Ramas, Consultant				
DMR-1CT	Donna M. Ramas, for Public Counsel	A	12/16/14	Response Testimony re: overall revenue requirement; renewable resource tracking mechanism; deferral requests (revised)
DMR-2		A	12/16/14	Summary of Adjustments (revised)
DMR-3		A	12/16/14	Revenue Requirement and Adjustment Schedules (revised)
DMR-4		A	12/16/14	Witness Qualifications
CROSS-EXAMINATION EXHIBITS				
DMR-5CX	Pacific Power			Public Service Commission of Utah Docket No. 13-035-184: Redacted Direct Testimony of Donna Ramas (5/1/14)
Glenn A. Watkins, Consultant				
GAW-1T	Glenn A. Watkins, for Public Counsel	A	12/16/14	Response Testimony re Class Cost of Service; Rate Spread; Rate Design
GAW-2		A	12/16/14	Witness Qualifications
GAW-3		A	12/16/14	Class Cost of Service by Rate Schedule
GAW-4		A	12/16/14	Competitive Fixed Charges for Electric Residential Rates in Texas
GAW-5		A	12/16/14	Residential Customer Cost Analysis Return on Common Equity @ 10.0%
GAW-6T		A	12/16/14	Cross-Answering Testimony re CCOS, rate spread; residential rate design
GAW-7		A	12/16/14	PacifiCorp Generation Assets Characteristics
CROSS-EXAMINATION EXHIBITS				
GAW-8CX	Boise White Paper, L.L.C.	A	12/16/14	Public Counsel's Response to Boise Data Request 1.2
GAW-9CX	Pacific Power	A	12/16/14	Docket UE-140762: Public Counsel Response to Pacific Power Data Request No. 2.2 (12/8/14)
GAW-10CX	Pacific Power	A	12/16/14	Docket UE-140188, et al.: Direct Testimony of Glenn A. Watkins (7/22/14)
GAW-11CX	Pacific Power	A	12/16/14	PacifiCorp 2013 IRP Update: Chapter 3 – Resource Needs Assessment Update
GAW-12CX	Pacific Power	A	12/16/14	Docket UE-130043: Direct Testimony of Kelcey A. Brown (January 2013)
THE ENERGY PROJECT WITNESSES				
Charles M. Eberdt, Director, The Energy Project				
CME-1T	Charles M. Eberdt, for The Energy Project	A	12/16/14	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

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CME-2		A	12/16/14	Witness Qualifications
CME-3		A	12/16/14	PSE Response to Energy Project DR 46
CME-4		A	12/16/14	PSE Response to Energy Project DR 48
CME-5		A	12/16/14	PSE Response to Energy Project DR 42
CME-6		A	12/16/14	PSE Response to Energy Project DR 43
CME-7		A	12/16/14	PSE Response to Energy Project DR 20
CME-8		A	12/16/14	PSE Response to Energy Project DR 39
CME-9T		A	12/16/14	Cross-Answering Testimony responding to Staff's rate design proposal (3-tier rates; basic charge)
CME-10		A	12/16/14	Space and Water Heating System Types
CME-11		A	12/16/14	Company Response to Energy Project DR 71
CME-12		A	12/16/14	Low Income Proxy Group
CME-13		A	12/16/14	Percent of Low-Income Customers Whose Bills Exceed Various kWh Levels, By Month
CROSS-EXAMINATION EXHIBITS				
BOISE WHITE PAPER				
MICHAEL P. GORMAN, Managing Principal, Brubaker & Associates (Consultant)				
MPG-1T	Michael P. Gorman, for Boise White Paper	A	12/16/14	Response Testimony re: cost of capital; return on common equity; overall rate of return (revised)
MPG-2		A	12/16/14	Witness Qualifications
MPG-3		A	12/16/14	Rate of Return
MPG-4		A	12/16/14	Electric Utilities' Capital Structures
MPG-5		A	12/16/14	Proxy Group and Capital Structure Metric
MPG-6		A	12/16/14	Consensus Analysts' Growth Rates
MPG-7		A	12/16/14	Constant Growth DCF Model (Consensus Analysts' Growth Rates)
MPG-8		A	12/16/14	Payout Ratios
MPG-9		A	12/16/14	Sustainable Growth Rate
MPG-10		A	12/16/14	Constant Growth DCF Model (Sustainable Growth Rate)
MPG-11		A	12/16/14	Electricity Sales Are Linked to U.S. Economic Growth
MPG-12		A	12/16/14	Multi-Stage Growth DCF Model (revised)
MPG-13		A	12/16/14	Common Stock Market/Book Ratio (revised)
MPG-14		A	12/16/14	Equity Risk Premium – Treasury Bond
MPG-15		A	12/16/14	Equity Risk Premium – Utility Bond
MPG-16		A	12/16/14	Bond Yield Spreads
MPG-17		A	12/16/14	Treasury and Utility Bond Yields
MPG-18		A	12/16/14	Value Line Beta
MPG-19		A	12/16/14	CAPM Return

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MPG-20		A	12/16/14	Standard & Poor's Credit Metrics
MPG-21		A	12/16/14	Revised Strunk Risk Premium
MPG-22		A	12/16/14	Revised Strunk Yield Plus Growth
CROSS-EXAMINATION EXHIBITS				
MPG-23CX	Pacific Power	A	12/16/14	Docket UE-140762: Boise White Paper Response to Pacific Power Data Request No. 5.2 (12/8/14)
MPG-24CX	Pacific Power	A	12/16/14	Public Service Commission of Utah Docket No. 13-035-184: Direct Testimony of Michael P. Gorman (4/17/14)
MPG-25CX	Pacific Power	A	12/16/14	FitchRatings: 2014 Outlook: Utilities, Power, and Gas (12/12/13)
MPG-26CX	Pacific Power	A	12/16/14	Docket UE-121697, et al.: Response Testimony of Michael P. Gorman (12/3/14)
MPG-27CX	Pacific Power	A	12/16/14	Docket UE-130043: Response Testimony of Michael P. Gorman (6/21/13)
BRADLEY G. MULLINS, Consultant				
BGM-1CT	Bradley G. Mullins, for Boise White Paper	A	12/16/14	Confidential Response Testimony re: revenue requirement; net power costs; proposed mechanism for tracking renewable power costs; deferred accounting for the Colstrip outage, declining hydro conditions, and the Merwin Fish Collector
BGM-2		A	12/16/14	Witness Qualifications
BGM-3		A	12/16/14	Revenue Requirement Calculations
BGM-4C		A	12/16/14	Confidential Company Responses to Data Requests
BGM-5		A	12/16/14	E3 Study: PacifiCorp-ISO Energy Imbalance Market Benefits
BGM-6		A	12/16/14	PacifiCorp Application for Deferred Accounting and Prudence Determination Associated with the Energy Imbalance Market and Direct Testimony of Stefan A. Bird
BGM-7C		A	12/16/14	Confidential Root Cause Analysis of Chehalis Outage
BGM-8T		A	12/16/14	Cross-Answering Testimony re pro forma capital additions; EOP rate base; IHS Global Insight escalation; EIM; NIT service; PCAM; Colstrip Outage; Hydro Deferral; Merwin Fish Ladder
BGM-9		A	12/16/14	Updated Revenue Requirements Calculations
BGM-10		A	12/16/14	Pacific Power Responses to Boise White Paper DRs 5.2 and 13.2

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CROSS-EXAMINATION EXHIBITS				
BGM-11CX	Pacific Power	A	12/16/14	Public Service Commission of Wyoming Docket No. 20000-446-ER-14: Excerpt of Transcript of Hearing Proceedings (10/20/14-10/21/14)
BGM-12CX	Pacific Power	A	12/16/14	Public Utility Commission of Oregon Docket UE 287: Redacted Opening Testimony of Bradley G. Mullins (6/19/14)
BGM-13CX	Pacific Power	A	12/16/14	Public Service Commission of Wyoming Docket No. 20000-446-ER-14: Non-Confidential Direct Testimony of Bradley G. Mullins (7/25/14)
BGM-14CX	Pacific Power	N/A		Docket UE-130043: Responsive Testimony of Michael C. Deen (6/21/13)
BGM-15CX	Pacific Power	A	12/16/14	Docket UE-140188, et al.: Response Testimony of Bradley G. Mullins (7/22/14)
BGM-16CX	Pacific Power	A	12/16/14	Docket UE-140762: Boise White Paper Response to Pacific Power Data Request No. 5.11 (12/8/14)
ROBERT R. STEPHENS, Consultant				
RRS-1T	Robert R. Stephens, for Boise White Paper	A	12/16/14	Response Testimony re: cost of service study (classification and allocation of production related and transmission costs) and rate spread (revised)
RRS-2		A	12/16/14	Witness Qualifications
RRS-3		A	12/16/14	Monthly Peak Demands as a Percent of the Annual System Peak
RRS-4		A	12/16/14	Allocation of System Peak Day Capacity (revised)
RRS-5		A	12/16/14	Production-Related Costs Allocated Using a 4 CP Method (revised)
RRS-6		A	12/16/14	Production-Related Costs Allocated Using a 4 CP Method (Peak Credit) (revised)
RRS-7		A	12/16/14	Section 34 of PacifiCorp's Open Access Transmission Tariff
RRS-8		A	12/16/14	Modifications for Production-Related Cost Allocation & Transmission Cost Allocation (revised)
RRS-9T		A	12/16/14	Cross-Answering Testimony re COS and revenue allocation
RRS-10		A	12/16/14	Staff Response to Boise White Paper DRs 3 and 5
CROSS-EXAMINATION EXHIBITS				
WAL-MART STORES, INC.				
STEVE W. CHRISS, Senior Manager, Energy Regulatory Analysis, Wal-Mart Stores, Inc.				
SWC-1T	Steve W. Chriss, for Wal-Mart Stores, Inc.	A	12/16/14	Response Testimony re: cost of service, rate spread and rate design
SWC-2		A	12/16/14	Witness Qualifications

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SWC-3		A	12/16/14	Schedule 36: Present and Proposed Revenue Requirement by Charge; Cost of Service-Based Revenue Requirement by Function; Generation (non-NPC) and Transmission Demand Cost Recovery; Calculation of Walmart Proposed Illustrative Generation (non-NPC) Charges; Calculation of Walmart Proposed Illustrative Transmission (non-NPC) Charges
CROSS-EXAMINATION EXHIBITS				
ALLIANCE FOR SOLAR CHOICE				
MARK E. FULMER, Consultant				
MEF-1T	Mark E. Fulmer, for Alliance for Solar Choice	A	12/16/14	Response Testimony re: increase in basic charges (revised)
MEF-2		A	12/16/14	Witness Qualifications
MEF-3		A	12/16/14	TASC Workpaper Supporting Figure 1
MEF-4		A	12/16/14	TASC Workpaper Supporting Figure 2
MEF-5		A	12/16/14	TASC Fixed Charge Calculation
MEF-6T		A	12/16/14	Cross-Answering Testimony responding to Staff rate design proposal
MEF-7		A	12/16/14	Response to UTC DR 84
MEF-8		A	12/16/14	Residential Rate Worksheet
CROSS-EXAMINATION EXHIBITS				