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BEFORE THE WASHINGTON STATE

UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,	)	DOCKET NO. UE-050684
	)	
Complainant,	)	Volume XI
	)	Pages 1400 to 1439
vs.	)	
	)	
PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY,	)	
	)	
Respondent.	)	
<hr/>		
	)	
In the Matter of	)	DOCKET NO. UE-050412
the Petition of	)	
	)	
PACIFICORP d/b/a PACIFIC POWER & LIGHT COMPANY	)	(Consolidated)
	)	
For an Order Approving	)	
Deferral of Costs Related to	)	
Declining Hydro Generation.	)	
<hr/>		

A prehearing conference in the above matter was held on February 2, 2006, from 8:40 a.m to 9:15 p.m., at 1300 South Evergreen Park Drive Southwest, Room 206, Olympia, Washington, before Administrative Law Judge ANN E. RENDAHL.

The parties were present as follows:

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Joan E. Kinn, CCR, RPR  
Court Reporter

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1 P R O C E E D I N G S

2 JUDGE RENDAHL: We're back in hearing in the  
3 PacifiCorp rate case, Docket Numbers UE-050684 and  
4 UE-050412 on Thursday morning, February 2nd, and we're  
5 starting with the prehearing conference this morning,  
6 our hearing starts at 9:30.

7 We have marked exhibits and cross-exhibits,  
8 and those markings have been given to the court  
9 reporter, and she will include those in the transcript,  
10 so I don't know that we need to repeat them unless you  
11 want me to do so on the record.

12 Hearing no interest in that, we'll move on.  
13 The next issue that came up by E-mail yesterday, and I  
14 am going to ask that the record center include that  
15 E-mail stream in the record so that we have that  
16 recorded as well, the company requested Mr. Williams be  
17 allowed to provide limited rebuttal testimony concerning  
18 credit metrics. And the company, I'm sorry, the Staff  
19 has opposed that request asserting that the agreement  
20 reflected in the transcript concerning live rebuttal  
21 testimony didn't apply to the type of rebuttal that the  
22 company is proposing, and then the company responded.  
23 Again I am going to include that E-mail in the record,  
24 but I would like to hear from the company and Staff this  
25 morning on that issue. Why don't you begin, Mr. Wood.

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1                   MR. WOOD: Yes, Your Honor. We have tried to  
2 be very limited and focused in our response rebuttal  
3 addressing only matters that could not possibly have  
4 been addressed prior to the 27th of January. We put in  
5 all of our double leverage testimony, we're not  
6 supplementing our case on that. However, on the 27th  
7 Staff filed or Staff testimony proposed an additional \$6  
8 1/2 Million reduction to the company's earnings. That  
9 amount if put on a systemwide basis amounts to almost  
10 one third of what the company managed to pay to its  
11 investors in the prior year. The company has made it  
12 very clear through this case that it believes that  
13 Staff's case violates the Hope Standard in not allowing  
14 it to maintain its credit. The company has addressed  
15 the Staff's case very specifically by stating what the  
16 effect of that case would be on the company's credit  
17 ratings, and more specifically their credit matrices,  
18 their ratios.

19                   It was not physically possible to give the  
20 actual effect of the Staff case until we knew what it  
21 was. We filed to the Staff rebuttal case, the Staff has  
22 now changed the number for the company down by \$6 1/2  
23 Million, and if the company is to be able to make its  
24 case in confiscation, I need to appropriately state what  
25 the amended credit rating matrices will be with the new

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1 Staff number. As I said, it was impossible to file that  
2 before the 27th.

3           It directly addresses not anybody's theory,  
4 not anybody's idea of whether double leverage should or  
5 should not adjust cost, it simply says given the new  
6 number and given your prior testimony, what's the effect  
7 of the new number on the matrices that you have  
8 presented. Without that information, the Commission  
9 simply -- the company will be unable to actually state  
10 the numbers that apply to its case, and the Commission  
11 will be unable to know what the effect of the change to  
12 the Staff recommendation made on the 27th would be.

13           JUDGE RENDAHL: Thank you.

14           Mr. Cedarbaum or Mr. Trotter.

15           MR. CEDARBAUM: I will take that, Your Honor.

16           I think there are really three issues. First  
17 is the scope of what was meant by new adjustments that  
18 would allow for live testimony today and tomorrow or  
19 tomorrow, and we have gone through the transcript  
20 reference. The company's response to that really is  
21 that this is a new adjustment because the revenue impact  
22 of Staff's double leverage adjustment is reflected in  
23 Mr. Schooley's supplemental testimony. But I would  
24 submit that just puts form over substance really. The  
25 adjustment is Mr. Elgin's double leverage adjustment,

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1 and that was clearly anticipated as being not within the  
2 scope of live surrebuttal, potential for live  
3 surrebuttal. So I think clearly based on the transcript  
4 and the understanding that I have and I think the record  
5 clearly shows that this type of testimony is outside the  
6 scope of what we were talking about.

7           The second issue is whether the company could  
8 have anticipated this issue and put on testimony  
9 earlier. Again in our E-mail yesterday we indicated  
10 that Mr. Elgin for Staff presented a double leverage  
11 adjustment, the calculation of his adjustment is in his  
12 testimony in the MEHC acquisition Docket UE-051090. I  
13 would agree that the exact number of that adjustment is  
14 different than the adjustment that Mr. Schooley reflects  
15 in his testimony that was handed off to him by  
16 Mr. Elgin, but clearly the issue was teed up, and the  
17 company could have addressed that issue in its testimony  
18 that it filed earlier in January on the 19th. So we  
19 could have at least had that issue teed up, done some  
20 discovery on it, and been able to address it in our  
21 testimony, but we could not because the company did not  
22 utilize that option, which was presented to it.

23           And the third issue I think is this issue of  
24 due process, and the company is claiming that they have  
25 -- their due process rights have been violated under the



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1 Hope case if they can't put on Mr. Williams. I would  
2 submit that based on the agreement in the transcript  
3 about what a new adjustment is, they anticipated that  
4 back on January 11th and 12th, I'm sorry, January 13th,  
5 whenever that discussion occurred. But there are also  
6 due process rights for the other parties, including  
7 Staff. Mr. Woods has not addressed Staff's alternative  
8 suggestion that Mr. Elgin be allowed to also provide  
9 live testimony today in response to Mr. Williams. I  
10 would submit that Staff's due process rights need to be  
11 protected as well, and that would be one way to do that,  
12 have Mr. Williams testify first, then put Mr. Elgin on  
13 the stand for some cross-examination, but to begin that  
14 session with some short live testimony responding to  
15 Mr. Williams.

16 Thank you.

17 JUDGE RENDAHL: Thank you, Mr. Cedarbaum.

18 Mr. Wood.

19 MR. WOOD: Yes, Your Honor, just point out a  
20 couple things. One, if one looks at the actual exhibit  
21 in the MEHC docket on double leverage adjustment, the  
22 calculation is very different from the one that was made  
23 in this case. One of the difficulties with double  
24 leveraging is it lets people make it up as you go along  
25 as to how you do it, and the numbers are entirely

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1 different in the two. It was not possible to know what  
2 -- the credit ratios are simply a mathematical  
3 calculation, it's not possible to know what they are  
4 until you know what the number is that's being proposed.

5           As far as whether -- as far as the ability of  
6 Staff to respond, this is an important issue, all we're  
7 talking about here is whether mathematically the company  
8 has properly restated the ratios. Mr. Williams will  
9 bring his workpapers with him, we have two days of  
10 hearing in fact, if the Staff wishes to review those  
11 workpapers and determine whether they concur or not, and  
12 if they don't concur get on the stand and say so, we  
13 have no objection, we believe it's a simple mathematical  
14 calculation. So if that's the desire, we don't object,  
15 but we think this is fundamental information for the  
16 Commissioners. We think it addresses a new number put  
17 in the case that we could not have responded to before  
18 now.

19           JUDGE RENDAHL: Okay, well, I have to say  
20 having read the transcript I'm sympathetic to Staff's  
21 argument on the issue of this does appear to contradict  
22 the agreement that was made in the transcript. On the  
23 other hand, I understand the company's position in  
24 wanting to -- this is a factual issue, you can't state a  
25 factual issue in brief, you've got to get it into the

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1 hearing, and you can't argue it later unless you have  
2 the facts in place.

3           Mr. Cedarbaum, to the extent that this is an  
4 issue of the proper calculation of the credit ratio, is  
5 this something that the company can -- that the Staff  
6 can argue in brief, is it necessary to have Mr. Elgin  
7 make additional testimony this morning on something  
8 that's a recalculation?

9           MR. CEDARBAUM: I don't know, we haven't seen  
10 the calculation, we haven't heard the testimony, I don't  
11 know what Mr. Williams is going to say.

12           But I would also submit that I think it's  
13 more than just a calculation. This goes to the whole  
14 argument that I understand the company is making as to  
15 whether or not it has the ability to finance given the  
16 coverages that Staff's case would produce, and so I  
17 think we would have to -- it would be proper for Staff  
18 to respond not only as to the calculation if there's a  
19 difference of opinion, but also as to the effect on the  
20 company's ability to finance. That's the issue that the  
21 testimony is being -- would be proposed for, and we  
22 can't -- just like it was an issue that was raised when  
23 Mr. Williams took the stand earlier in the case, it  
24 would be an issue that would be raised by his testimony,  
25 supplemental testimony, so I don't think it's just

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1 simply a calculation.

2 JUDGE RENDAHL: I don't see why it's improper  
3 to allow Mr. Williams to provide this additional  
4 testimony. I think that then leads to the question of  
5 what else do we do, and do we allow Mr. Elgin and  
6 Mr. Hill, I understand Public Counsel has requested that  
7 -- Mr. Ffitch, I don't mean to leave you out of this  
8 loop, is there anything you want to add to the  
9 discussion right now?

10 MR. FFITCH: No, Your Honor, just mention our  
11 issue, which is that if Mr. Williams is allowed to  
12 testify, we would request the same ability for Mr. Hill  
13 to have a brief response when he takes the stand, so.

14 JUDGE RENDAHL: Okay, let's hold on just a  
15 second, let's be off the record.

16 (Discussion off the record.)

17 JUDGE RENDAHL: It seems to me it's the  
18 company's burden to make its case in this matter, they  
19 bear the burden of proof. Seeing as this is not -- this  
20 would in a sense be rebuttal testimony had we had that  
21 -- let's be off the record.

22 (Discussion off the record.)

23 MS. DAVISON: I don't have any issues that I  
24 wish to raise with you at this time, so I will be on the  
25 line available for anything that comes up and any

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1 discussions about schedule. We are completely flexible  
2 and will just accommodate the wishes of the other  
3 parties.

4 JUDGE RENDAHL: Okay, thank you.

5 So the question is what to do, and I guess we  
6 can allow the Staff and Public Counsel to present  
7 additional direct, and the company can cross them, and  
8 then if there are issues that come up in terms of  
9 whether it's appropriate or not, that's useful. What  
10 I'm thinking is it may be helpful for the company to  
11 share with the Staff and the other parties what it is  
12 that Mr. Williams will say so that there's an  
13 opportunity so it's not a complete surprise, and so I  
14 would request that you all do that.

15 MR. WOOD: We can do that. In fact, in order  
16 for people to follow it would also make it easier if  
17 somebody has an objection to particular language, we  
18 typed up what he's planning to say and could make that  
19 available.

20 JUDGE RENDAHL: I think that might be useful.  
21 And the way we're planning to go this morning is we're  
22 starting at 9:30 with Mr. Wrigley, and it looks like he  
23 will go for about a half an hour, and then we had  
24 planned to take Mr. Elgin, and then the company's  
25 proposal was to then have Mr. Williams testify. Does

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1 the company have any objection to having Mr. Williams go  
2 before Mr. Elgin?

3 MR. WOOD: None at all, Your Honor. He is  
4 driving on his way up now -- oh, he's here, hello. No  
5 objection at all, Your Honor.

6 JUDGE RENDAHL: All right.

7 MR. WOOD: Just make one comment, probably is  
8 obvious but I will state it, which is while the company  
9 has no objection if the parties believe that  
10 Mr. Williams has incorrectly stated the facts doing what  
11 they need to do to correct it, I don't view any more  
12 than for Mr. Williams that it's somebody's license to  
13 reargue merits.

14 JUDGE RENDAHL: Well, again, that was why I  
15 raised the issue of why can't this be argued in brief.  
16 This is a factual presentation by Mr. Williams, and the  
17 merits or not of the proposal that Mr. Williams makes  
18 can also be argued in brief, and I'm not going to limit  
19 Mr. Elgin or Mr. Schooley or Mr. Hill for that matter if  
20 there is something that they need to address to respond  
21 to Mr. Williams, I'm not going to limit that oral  
22 surrebuttal I guess you would call it, but I think this  
23 is an issue that can also be argued in brief. So I will  
24 just state that, but I'm not limiting the ability to  
25 make oral surrebuttal from Staff and Public Counsel.

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1                   MR. CEDARBAUM: Thank you, Your Honor. I  
2 would just, and we appreciate that, that we will have an  
3 opportunity, I will just say that, you know, the  
4 testimony that Mr. Williams is going to give introduces  
5 the notion of MEHC ownership under the double leverage,  
6 and so to that extent it's not just a rehash of what  
7 might already be on the record. We're talking about the  
8 company's financing ability assuming the transaction in  
9 the other docket goes through, so it's not just  
10 repetition.

11                   MR. WOOD: I will only say if the position of  
12 Staff is that testimony properly includes a discussion  
13 about whether or not -- about the effect of MEHC, we  
14 would love the opportunity to talk about that. We are  
15 restricting ourselves to the credit metrics of the  
16 company, but fine, we'll have to see what is proposed.

17                   JUDGE RENDAHL: Okay, I think we're going to  
18 be done fairly soon with this prehearing, and I would  
19 suggest that before we start the hearing that the  
20 parties get together and share what Mr. Williams intends  
21 to address and see if that will eliminate some of the  
22 concerns, might minimize some of the surrebuttal that  
23 Staff and Public Counsel might need to make.

24                   So I would suggest that we take Mr. Williams  
25 after Mr. Wrigley and that all of you spend some time

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1 before the hearing begins discussing that, and then  
2 we'll likely take a break, well, I don't know, we'll see  
3 what the timing is, take a break after Mr. Williams and  
4 then proceed with Mr. Elgin.

5 The Commissioners do have an obligation at  
6 lunch today, and so to the extent given the timing of  
7 the two days of hearing, is it a problem for  
8 Mr. Schooley to appear tomorrow as opposed to today if  
9 we need to do that?

10 MR. TROTTER: No, Your Honor.

11 JUDGE RENDAHL: All right, so we'll leave  
12 that as a question of whether Mr. Schooley will take the  
13 stand again today or tomorrow, but that's the only  
14 glitch I can see in the schedule at this point.

15 Ms. Davison, are you on the line still?

16 MS. DAVISON: Yes, Your Honor.

17 JUDGE RENDAHL: Okay, we do need to talk  
18 about how to fit Mr. Gorman in, I understand that --

19 MR. TROTTER: Your Honor, can we be off the  
20 record for this.

21 JUDGE RENDAHL: Oh, thank you, let's be off  
22 the record.

23 (Discussion off the record.)

24 (Prehearing conference adjourned at 9:15

25 a.m.)



## 1 E X H I B I T S

2

3 STEPHEN G. HILL

4 (Public Counsel)

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7	93	SGH-3: Long-Term Sustainable Growth Example
8	94	SGH-4: Sample Company Growth Rate Analysis
9	95	SGH-5: Corroborative Equity Capital Cost
10		Estimation Methods
11	96	SGH-6: Moody's BAA Bond Yields
12	97	SGH-7: PacifiCorp Historical Capital
13		Structure
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19	102	SGH-12: DCF Cost of Equity Capital
20	103	SGH-13: CAPM Cost of Equity Capital
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22		Cost of Capital
23	105	SGH-15: Modified Earnings-Price Ratio
24		Analysis
25	106	SGH-16: Market-to-Book Ratio Analysis

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1 107 SGH-17: Ratemaking Capital Structure  
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19 121-T MPG-1T: Prefiled Response Testimony  
20 122 MPG-2: Witness Qualifications  
21 123 MPG-3: Accuracy of Interest Rates Forecast  
22 124 MPG-4: Capital Structure  
23 125 MPG-5: Rate of Return at 9.8% ROE  
24 126 MPG-6: Comparable Group  
25 127 MPG-7: Growth Rate Estimates

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1 128 MPG-8: Constant Growth DCF Model  
2 129 MPG-9: Common Stock Market/Book Ration  
3 130 MPG-10: Equity Risk Premium - Treasury Bond  
4 131 MPG-11: Equity Risk Premium - Utility Bond  
5 132 MPG-12: Series "A" and "BAA" Utility Bond  
6 Yields  
7 133 MPG-13: Comparable Group Beta  
8 134 MPG-14: CAPM Return Estimate  
9 135 MPG-15: Standard & Poor's Credit Rating  
10 Financial Ratios at ROE of 9.8%  
11 136 MPG-16: DCF Summary Results  
12 137 MPG-17: PacifiCorp Response to Staff Data  
13 Request No. 87  
14 138 MPG-18: PacifiCorp Response to Staff Data  
15 Request No. 41  
16 139 MPG-19: Credit Rating Reports  
17 CROSS-EXAMINATION EXHIBITS  
18 (PacifiCorp)  
19 140 Response to PacifiCorp Request 3.10  
20 (Staff)  
21 141 ICNU Responses to Staff Data Request Nos. 3-9  
22 SUPPLEMENTAL TESTIMONY  
23 (ICNU)  
24 142 MPG-20T: Prefiled Supplemental Testimony  
25 143 MPG-21: Updated Qualifications

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1 144 MPG-22: PacifiCorp Response to ICNU Data  
2 Request No. 15.9

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4 PAUL M. WRIGLEY  
5 (PacifiCorp)

6 SUPPLEMENTAL TESTIMONY

7 AND CROSS-EXAMINATION EXHIBITS

8 225 PMW-10T: Prefiled Supplemental Testimony

9 226 PMW-11: Pro Forma Adjustment

10 227 PMW-12: Revised Revenue Requirement, January  
11 2006

12

13 DAVID J. EFFRON  
14 (Public Counsel)

15 SUPPLEMENTAL TESTIMONY

16 296 DJE-6T: Prefiled Supplemental Testimony

17 297 DJE-7: Incremental Effect of Proposed

18 Adjustments; Updated Response to Bench Request  
19 No. 11

20

21 JAMES T. SELECKY  
22 (ICNU)

23 301-T JTS-1T: Prefiled Response Testimony

24 302 JTS-2: Witness Qualifications

25 303 JTS-3: Health Care Adjustment

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1 304 JTS-4: Pension and Other Post-Retirement  
2 Expense  
3 305 JTS-5: Scottish Power Cross Charge Adjustment  
4 306 JTS-6: "Compensation and Benefits"  
5 Information from PacifiCorp's Web Site  
6 307 JTS-7: Incentive Expense Adjustment  
7 308 JTS-8: PacifiCorp Response to ICNU Data  
8 Request No. 3.39  
9 309 JTS-9: PacifiCorp Response to ICNU Data  
10 Request No. 3.8  
11 310 JTS-10: PacifiCorp Response to ICNU Data  
12 Request No. 3.16  
13 311 JTS-11: PacifiCorp Response to ICNU Data  
14 Request No. 3.4  
15 312 JTS-12: PacifiCorp Response to ICNU Data  
16 Request No. 3.5  
17 313 JTS-13: PacifiCorp Response to ICNU Data  
18 Request No. 3.10  
19 314 JTS-14: PacifiCorp Response to ICNU Data  
20 Request No. 11.2  
21 315 JTS-15: PacifiCorp Response to ICNU Data  
22 Request No. 11.1  
23 316 JTS-16: PacifiCorp Response to Public Counsel  
24 Data Request No. 6  
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1 317 JTS-17: PacifiCorp Response to ICNU Data  
2 Request No. 3.20

3 318 JTS-18: PacifiCorp Response to Public Counsel  
4 Data Request No. 121

5 CROSS-EXAMINATION EXHIBITS

6 (PacifiCorp)

7 320 Response to PacifiCorp Request 1.5

8 321 Response to PacifiCorp Request 1.6

9 322 Response to PacifiCorp Request 1.9

10 323 Response to PacifiCorp Request 1.10

11 324 Response to PacifiCorp Request 1.11

12 325 Response to PacifiCorp Request 2.1

13 326 Response to PacifiCorp Request 2.2

14 327 Response to PacifiCorp Request 2.4

15 328 Response to PacifiCorp Request 2.16

16 SUPPLEMENTAL TESTIMONY

17 (ICNU)

18 821-T JTS-19T: Prefiled Supplemental Testimony

19 822 JTS-20: PacifiCorp Response to ICNU Data  
20 Request No. 16.1

21 CROSS-EXAMINATION EXHIBITS

22 (PacifiCorp)

23 823 OPUC white paper to the Oregon Assembly:

24 "Treatment of Income Taxes in Utility

25 Ratemaking" dated Feb., 2005

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1 824 Selected Pages of Scottish Power Notice to  
2 Shareholders regarding proposed sale of  
3 PacifiCorp, dated June 30, 2005

4

5 GREGORY N. DUVALL

6 (PacifiCorp)

7 CROSS-EXAMINATION EXHIBITS

8 (Public Counsel)

9 357 PacifiCorp Response to Public Counsel Data  
10 Request No. 186

11 358 PacifiCorp Response to Public Counsel Data  
12 Request No. 187

13 359 PacifiCorp Response to Public Counsel Data  
14 Request No. 188

15

16 RANDALL J. FALKENBERG

17 (ICNU)

18 491-TC RJF-1C: Prefiled Response Testimony

19 492 RJF-2: Witness Qualifications

20 493 RJF-3: Cost Shifting due to Production Factor  
21 and PCAM

22 494-C RJF-4C: PacifiCorp Revenue Requirements  
23 Impact of Revised Protocol

24 495 RJF-5: Multi-State Process PacifiCorp's Load  
25 Growth Report

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1 496 RJF-6: Impact of Utah 2004 GRC Rate Cap  
2 497 RJF-7: Pre-Merger ECD  
3 498 RJF-8: Using EtaPRO to Support PacifiCorp's  
4 Heat Rate Initiative in a Competitive Energy  
5 Market  
6 499 RJF-9: Direct Testimony of Verl R. Topham  
7 (Utah, May 1990)  
8 500 RJF-10: Issues arising in Fuel and Purchase  
9 Power Review Cases  
10 501 RJF-11: Direct Testimony of Andrea Coon  
11 (Utah, December 2004)  
12 502 RJF-12: PacifiCorp Response to ICNU Data  
13 Request 2.26  
14 503-C RJF-13C: PacifiCorp Response to ICNU Data  
15 Request 2.133  
16 504 RJF-14: Docket No. 02-035-04 Stipulation  
17 (Utah)  
18 505 RJF-15: PacifiCorp Response to ICNU Data  
19 Request 2.1  
20 506 RJF-16: PacifiCorp Response to OPUC Data  
21 Request 403  
22 CROSS-EXAMINATION EXHIBITS  
23 (PacifiCorp)  
24 509 Response to PacifiCorp Request 4.3  
25 510 Response to PacifiCorp Request 4.11



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1 511 Response to PacifiCorp Request 4.12  
2 512 Response to PacifiCorp Request 4.16  
3 513 Response to PacifiCorp Request 4.18  
4 514 Response to PacifiCorp Request 4.20  
5 515 Response to PacifiCorp Request 4.24  
6 516 Response to PacifiCorp Request 4.25  
7 517 Response to PacifiCorp Request 4.26  
8 518 Response to PacifiCorp Request 4.28  
9 519 Response to PacifiCorp Request 4.29  
10 520 Response to PacifiCorp Request 4.30  
11 521 Response to PacifiCorp Request 4.35

12 SUPPLEMENTAL TESTIMONY

13 (ICNU)

14 522 RJF-19T: Prefiled Supplemental Testimony  
15 523 RJF-20: PacifiCorp Responses to ICNU Data  
16 Request Nos. 17.1, 17.2, and 17.3

17

18 YOHANNES K.G. MARIAM

19 (Staff)

20 581-T YKGM-1T: Prefiled Response Testimony  
21 582 YKGM-2: Witness Qualifications  
22 583 YKGM-3: Weather Normalization Adjustments  
23 584 YKGM-4: PacifiCorp's Response to Staff Data  
24 Request No. 260

25

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1 585 YKGM-5: Comparison of Selected Socioeconomic  
2 Characteristics of Utah and Washington

3 586 YKGM-6: PacifiCorp's Response to Staff Data  
4 Request No. 100

5 587 YKGM-7: PacifiCorp's Response to Staff Data  
6 Request No. 203, Docket No. UE-032065

7 CROSS-EXAMINATION EXHIBITS

8 (PacifiCorp)

9 588 Response to PacifiCorp Request 2.30

10 589 Response to PacifiCorp Request 2.31

11 590 Response to PacifiCorp Request 2.34

12 591 Response to PacifiCorp Request 4.1

13 592 Pages 1-2 of Clearing Up of December 26, 2005

14 (PacifiCorp/Staff)

15 593 Stipulation of Temperature Normalization  
16 Adjustment

17

18 THOMAS E. SCHOOLEY

19 SUPPLEMENTAL TESTIMONY

20 AND CROSS-EXAMINATION EXHIBITS

21 (Staff)

22 642 TES-11T: Prefiled Supplemental Testimony

23 643 TES-12: Calculation of Total Company  
24 Administration and General Expense

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1 644 TES-13: PacifiCorp Results of Operations for  
2 Ratemaking Purposes (12 Mos. Ended 9/04) for  
3 Washington - Staff Proposed Revenue  
4 Requirement with MEHC

5 645 TES-14: PacifiCorp Schedule of Uncontested  
6 Adjustments

7 646 Staff Response to Bench Request No. 25

8

9 KENNETH L. ELGIN

10 (Staff)

11 SUPPLEMENTAL TESTIMONY

12 791-T KLE-1T: Prefiled Supplemental Testimony

13 792 KLE-2: Qualifications

14 793 KLE-3: Excerpt from Article: The Regulation  
15 of Public Utilities, by Charles F. Phillips,  
16 Jr.

17 794 KLE-4: Hypothetical Example Double Leverage

18 795 KLE-5: PacifiCorp and Mid-American Energy  
19 Holdings Company Consolidated Balance Sheets  
20 and Income Statements

21 796 KLE-6: MEHC Capitalization @ March 31, 2005,  
22 ProForma MEHC Capitalization @ March 31, 2006

23 797 KLE-7: MEHC Return on Equity @ March 31,  
24 2005, MEHC ProForma Return on Equity @ March  
25 31, 2006

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1 798 KLE-8: Calculation of Double Leverage for  
2 PacifiCorp  
3 799 KLE-9: Selected pages of MEHC SEC Form 10-K  
4 CROSS-EXAMINATION EXHIBITS  
5 (PacifiCorp)  
6 801 Response to PacifiCorp Data Request 5.1  
7 802 SEC Form 10-Q for MEHC for the quarter ending  
8 March 31, 2005  
9 803 Moody's Credit Rating Action regarding  
10 PacifiCorp, date Jan. 23, 2006  
11 804 S&P's Credit Rating Report regarding MEHC,  
12 dated Sep. 7, 2005  
13 805 Moody's Credit Rating Report regarding MEHC,  
14 dated June, 2005  
15 806 Fitch Ratings Credit Rating Report regarding  
16 MEHC, dated Sep. 19, 2005  
17 807 Selected pages of MEHC Form 10-K for fiscal  
18 year end Dec. 31, 2004  
19 808 MEHC Response to Public Counsel Data Request  
20 79  
21 809 PPW Holdings LLC Ringfencing Provisions from  
22 Docket UE-051090

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1 JAMES H. VANDER WEIDE  
2 (PacifiCorp)  
3 811-T JHV-1T: Prefiled Direct Supplemental  
4 Testimony  
5 812 JHV-2: Qualifications  
6 813 JHV-3: Capital Structure Pre- and  
7 Post-Acquisition  
8 814 JHV-4: Hypothetical Revenue Requirement  
9 Calculation, Stand-Alone Subsidiary v.  
10 Double-Leveraged Subsidiary  
11 CROSS-EXAMINATION EXHIBITS  
12 (Staff)  
13 815 PacifiCorp Response to Staff Data Request No.  
14 384  
15 (Public Counsel)  
16 816 PacifiCorp Response to Public Counsel Data  
17 Request No. 189  
18 817 PacifiCorp Response to Public Counsel Data  
19 Request No. 190  
20  
21 BENCH REQUEST RESPONSES  
22 731 PacifiCorp Response to Bench Request No. 1,  
23 with CD  
24 732 PacifiCorp Response to Bench Request No. 2,  
25 with CD

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1 733 PacifiCorp First Supplemental Response to  
2 Bench Request 2, with CD  
3 734 PacifiCorp Response to Request No. 3  
4 735 PacifiCorp Response to Bench Request No. 4,  
5 with CD  
6 736 PacifiCorp Response to Bench Request No. 5,  
7 with CD  
8 737 PacifiCorp Response to Bench Request No. 6,  
9 with CD  
10 738 PacifiCorp Response to Bench Request No. 7,  
11 with CD  
12 739 Staff Response to Bench Request No. 8  
13 740 Staff Response to Bench Request No. 9  
14 741 Staff Response to Bench Request No. 10  
15 742 Public Counsel Response to Bench Request No.  
16 11  
17 743 Public Counsel Supplemental Response to Bench  
18 Request No. 11  
19 744 ICNU Response to Bench Request No. 12  
20 745 ICNU Supplemental Response to Bench Request  
21 No. 12  
22 746 ICNU Revised Response to Bench Request No. 12  
23 747 PacifiCorp Response to Bench Request No. 13,  
24 with CD  
25 748 PacifiCorp Response to Bench Request No. 14

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1	749	PacifiCorp Response to Bench Request No. 15
2	750	PacifiCorp Response to Bench Request No. 16
3	751	PacifiCorp Response to Bench Request No. 17
4	752	PacifiCorp Response to Bench Request No. 18
5	753	ICNU - PacifiCorp Response to Bench Request
6		No. 20
7	754	PacifiCorp Response to Bench Request No. 21
8	755	PacifiCorp Response to Bench Request No. 22
9	756	ICNU response to PacifiCorp Response to Bench
10		Request No. 22
11	757	Public Counsel response to PacifiCorp Response
12		to Bench Request No. 22
13	758	Staff response to PacifiCorp Response to Bench
14		Request No. 22
15	759	PacifiCorp Response to Bench Request No. 23
16	760	ICNU response to PacifiCorp Response to Bench
17		Request No. 23
18	761	Public Counsel response to PacifiCorp Response
19		to Bench Request No. 23
20	762	Staff response to PacifiCorp Response to Bench
21		Request No. 23
22	763	PacifiCorp Response to Bench Request No. 24
23	764	Staff Response to Bench Request No. 25
24	765	PacifiCorp Response to Bench Request No. 25
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1	766	ICNU - PacifiCorp Response to Bench Request
2		No. 26
3	767	PacifiCorp Response to Bench Request No. 27
4	768	PacifiCorp Response to Bench Request No. 28
5	769	PacifiCorp Response to Bench Request No. 29
6	770	PacifiCorp Response to Bench Request No. 30
7	771	PacifiCorp Response to Bench Request No. 31
8	772	PacifiCorp Response to Bench Request No. 32
9	773	PacifiCorp Response to Bench Request No. 33
10	774	PacifiCorp Response to Bench Request No. 34

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