

**Exh. AMT-8
Dockets UE-230172 and UE-210852
Witness: Alex M. Tellez**

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP d/b/a PACIFIC POWER
AND LIGHT COMPANY,**

Respondent.

**DOCKETS UE-230172 and
UE-210852 (Consolidated)**

In the Matter of

**ALLIANCE OF WESTERN ENERGY
CONSUMERS'**

**Petition for Order Approving Deferral of
Increased Fly Ash Revenues**

EXHIBIT TO TESTIMONY OF

ALEX M. TELLEZ

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

PacifiCorp Response to UTC Staff DR 71

September 14, 2023

UE-230172 / PacifiCorp
July 6, 2023
WUTC Data Request 71

WUTC Data Request 71

O&M - The testimony of Sherona Cheung explains that the Company has updated pension and post-retirement welfare benefits based on the most recent actuarial projections for CY 2024. Cheung, Exh. SLC-1T at 31:18-21.

Please provide supporting documentation for pro forma pension and post-retirement benefits for CY 2024, and CY 2025, including actuarial reports.

Response to WUTC Data Request 71

Please refer to Confidential Attachment WUTC 71-1, which provides copies of actuarial reports supporting the Company's pro forma pension and post-retirement benefits in the Company's direct testimony in this general rate case (GRC) proceeding. Confidential Attachment WUTC 71-1 also provides a file with mapping information linking tabs "4.3.6" from workpaper "230172-PAC-SLC-4.2-4.3GeneralWageIncreaseY1-ExhSLC4 ©" and "13.2.5" from workpaper "230172-PAC-SLC-13.2GeneralWageIncreaseProFormaY2-ExhSL©(C)" to the source data used to calculating the pension and post-retirement adjustments for 2024 and 2025.

Please refer to Confidential Attachment WUTC 71-2, which provides copies of the latest versions of actuarial reports the Company will incorporate in its rebuttal filing. The estimated impact for this update would be a decrease in rate year 1 labor expenses of about \$620,000 on a Washington-allocated basis. For rate year 2, the estimated impact on labor expenses would be an increase of approximately \$140,000 on a Washington-allocated basis.

Designated information in Confidential Attachments WUTC 71-1 and 71-2 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Christina Lopus

SPONSOR: Sherona L. Cheung