

Exh. SLC-15
Docket UE-230172
Witness: Sherona L. Cheung

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-230172
(Consolidated)

In the Matter of

ALLIANCE OF WESTERN ENERGY
CONSUMERS'

Petition for Order Approving Deferral of
Increased Fly Ash Revenues

Docket UE-210852
(Consolidated)

PACIFICORP

EXHIBIT OF SHERONA L. CHEUNG

Copies of Data Responses Referenced

October 2023

UE-230172 / PacifiCorp
June 28, 2023
WUTC Data Request 36

WUTC Data Request 36

Colstrip Major Plant Additions - The testimony of Brad Richards states that PacifiCorp is replacing the finishing superheat section of the Colstrip Unit 4 boiler and that the current finishing superheat section is original. Richards, Exh. BDR-1T at 7:15-19.

Please identify the date on which the original superheat section being replaced was placed into service.

Response to WUTC Data Request 36

The project to replace the finishing superheat section has been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4. Therefore, PacifiCorp will be removing it from its request in this general rate case (GRC) proceeding.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp
June 28, 2023
WUTC Data Request 37

WUTC Data Request 37

Colstrip Major Plant Additions - The testimony of Brad Richards states that PacifiCorp will spend approximately \$1.4 million on the Colstrip Unit 4 condenser tube replacement in 2024. Richards, Exh. BDR-1T at 9:2-4.

Please identify the date on which the condenser tubes being replaced were first placed into service.

Response to WUTC Data Request 37

The condenser tube replacement project has been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4. Therefore, PacifiCorp will be removing it from its request in this general rate case (GRC) proceeding.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp
June 28, 2023
WUTC Data Request 45

WUTC Data Request 45

Jim Bridger Units 1 and 2 - The testimony of Brad Richards states that the Jim Bridger gas conversion capital costs are equal to \$20.9 million (Richards, Exh. BDR-1T Table 1 at p. 2). Please provide all project evaluation documentation, budgeting data, and accounting records supporting this claim.

Response to WUTC Data Request 45

The \$20.9 million (total-Company basis) referenced in the direct testimony of Company witness, Brad D. Richards was based on preliminary estimates. Current project forecasts estimate a total cost of \$48.9 million, on a total-Company basis, for the gas conversions of Jim Bridger Unit 1 and Jim Bridger Unit 2. Please refer to Confidential Attachment WUTC 45 for further detail and explanations of these costs.

Designated information in Confidential Attachment WUTC 45 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Gavin Mangelson

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp
July 6, 2023
WUTC Data Request 68

WUTC Data Request 68

O&M - The testimony of Sherona Cheung explains that the Company used union contract agreements to apply pro forma wage increases for union labor group wages. Exh. SLC-1T at 31:11-14.

Please provide copies of any current and provisional union contract agreements approving union wage increases to become effective in CY 2024 and CY 2025; please provide only the pages related to union wage increases.

Response to WUTC Data Request 68

Please refer to Attachment WUTC 68.

In preparing the response to WUTC Data Request 68, the Company noticed that effective dates for contracted general rate increases for International Brotherhood of Electric Workers (IBEW) 57 for Combustion Turbine Generation Plants, Power Delivery, and Power Supply labor groups were incorrectly included one month early in the Company's wage escalation calculations. The effective date for annual increased rates for these IBEW 57 labor groups should be January 26, rather than December 26 for each year under contract. Accordingly, the Company will correct its calculation in its rebuttal filing to reflect the January 26 annual effective wage change date. This correction is anticipated to reduce rate year (RY) 1 labor costs by approximately \$60,000, and RY 2 labor costs by approximately \$19,000.

PREPARER: Shelley Zoller

SPONSOR: Julie Lewis

UE-230172 / PacifiCorp
July 6, 2023
WUTC Data Request 70

WUTC Data Request 70

O&M - Please provide a comparison of the wage increases approved or recommended by the board of directors for non-union employees from 2013-2023 versus actual wage increases for non-union employees from 2013-2023, in terms of the percentage and dollar amounts, respectively.

Response to WUTC Data Request 70

Please refer to Attachment WUTC 70. The data in the first two columns of the attachment reflect guidelines for merit and were approved by Berkshire Hathaway Energy Company (BHE).

PREPARER: Shelley Zoller

SPONSOR: Julie Lewis

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 (C)" and "13.2.5" from workpaper "230172-PAC-SLC-13.2GeneralWageIncreaseProFormaY2-ExhSLC (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 Lopas

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
July 6, 2023
WUTC Data Request 72

WUTC Data Request 72

O&M - For each of the labor groups listed in Exh. SLC-4.3.5, please provide the annualized number of full time equivalents (FTEs) and the total annualized and actual payroll expenses as of December 31 for each year from 2018 through 2022. Please use the format below:

Group Code	Labor Group		
	2 Officer/Exempt		
Year	Total Number of FTEs as of December 31	Annualized Payroll Expense as of December 31	Actual Payroll Expense as of December 31
2018	xxx	xxx	xxx
2019	xxx	xxx	xxx
2020	xxx	xxx	xxx
2021	xxx	xxx	xxx
2022	xxx	xxx	xxx

Response to WUTC Data Request 72

The Company assumes total annualized and actual payroll expenses is referring to total annualized and actual wages and salaries as provided in Exhibit SLC-6C, page 4.3.4.

Please refer to Attachment WUTC 72. The Company has provided annualized and actual wages and salaries as of December 31 for years 2018 through 2022 as filed in Washington’s Commission Basis Reports (CBRs). Copies of submitted CBRs for 2018 through 2022 were provided with the Company’s response to Public Counsel Data Request 5, specifically Attachment PC 5-2.

PREPARER: Christina Lopas / Brittney Davis-Smiley

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
July 17, 2023
WUTC Data Request 85

WUTC Data Request 85

Colstrip Major Plant Additions - PacifiCorp's responses to Staff Data Request Nos. 36 and 37 indicate that the finishing superheat section and the condenser tube replacement projects have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.

Please identify any other changes that have been made to the 2024-2025 maintenance plan for Colstrip Unit 4 relative to the maintenance plan PacifiCorp used as the basis for the Colstrip Unit 4 plant additions the company included in its RY1 and RY2 revenue requirement calculations in its direct case.

Response to WUTC Data Request 85

Modifications in operating plans are not an unusual circumstance, and generally, when budgeted projects have need to be cancelled or postponed, the funds made available can be used for other objectives. In addition to the two major projects mentioned above that were cancelled, approximately \$1.4 million of reductions have been reflected in current forecasts received from the operator of Colstrip. These changes relate primarily to five material items:

- Three projects were not approved by the owners:
IP Turbine Overhaul - \$(0.5) million
Spare Exciters - \$(0.2) million
U4 Stack Silencer Replacement - \$(0.1) million
- Reduced scope for Capital Project Support - \$(0.1) million
- Timing change for Design/Construct Cap Treatment Sys Solids Disposal Area - \$(0.5) million

PacifiCorp will be removing these projects from its request in this general rate case (GRC) proceeding.

Project cost dollars above are reflected as PacifiCorp's share of total forecasted costs, on a total-Company basis.

PREPARER: Karl Mortensen / Craig Larsen

SPONSOR: Brad D. Richards

UE-230172 / PacifiCorp
July 17, 2023
WUTC Data Request 86

WUTC Data Request 86

Colstrip Major Plant Additions - PacifiCorp's responses to Staff Data Request Nos. 36 and 37 indicate that the finishing superheat section and the condenser tube replacement projects have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.

- (a) Please provide revised work papers for Adjustment 10.6 and Adjustment 14.7 reflecting the cancellation of the finishing superheat section and the condenser tube replacement projects—as well as any other changes that have been made to the 2024-2025 maintenance plan for Colstrip Unit 4—and the removal of amounts related to projects that have been cancelled from the 2024-2025 maintenance plan for Colstrip Unit 4.
- (b) Please provide work papers supporting the calculation of the gross plant additions the company includes in tab 10.6.6 of work paper SLC-10.6 and in tab 14.7.6 of work paper SLC-14.7, as revised per part (a) of this data request. Please provide gross plant additions by month and by project and indicate where amounts are actual versus forecasted.

Response to WUTC Data Request 86

- (a) Revised work papers are not available at this time. The Company does not routinely create interim copies of adjustment work papers during the discovery phase of a general rate case (GRC). Rather, the Company will update the adjustments and work papers for Adjustment 10.6 and Adjustment 14.7 to incorporate all identified changes and updates with the Company's rebuttal filing. This practice prevents from overwhelming parties with multiple versions of the same work papers and causing confusion over version control. Please refer to Attachment WUTC 86, which provides a calculation of the estimated revenue requirement impact of the cancelled projects using data previously provided with the Company's response to WUTC Data Request 22, specifically Attachment WUTC 22.
- (b) Please refer to the Company's response to subpart (a) above.

PREPARER: Craig Larsen

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
June 5, 2023
PC Data Request 5

PC Data Request 5

Cost of Capital – General - Please provide the authorized and earned return on common equity for PacifiCorp d/b/a Pacific Power & Light over the past five years. For PacifiCorp d/b/a Pacific Power & Light Company, please show the earned and authorized ROEs for the California, Idaho, Oregon, Utah, and Wyoming operations separately. Please provide copies of all associated work papers and source documents. Please provide copies of the source documents, work papers, and data in PDF and electronic (Microsoft Excel) formats, with all data and formulas intact.

Response to PC Data Request 5

PacifiCorp objects to this request to the extent that it requests information that is outside the scope of this proceeding, publicly available, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving these objections, PacifiCorp responds as follows:

Please refer to Attachment PC 5-1 which provides authorized return on equity (ROE) and earned ROEs filed with each state requested over the past five years. Earned ROEs are calculated in each state's filed Results of Operations (ROO) reports for each of the five years, on a Type 1 (normalized) basis. Copies of submitted ROO reports for all states, except California, are provided in Attachment PC 5-2. Note: because ROO reports are not prepared for California, annual earned ROE is not calculated and is not available. Similarly, the state of Idaho waived the Company's requirement to file an annual ROO report in 2020 due to the pendency of a concurrent general rate case (GRC) that utilizes the same test period.

PREPARER: Christina Lopas

SPONSOR: Sherona Cheung

UE-230172 / PacifiCorp
June 6, 2023
PC Data Request 84

PC Data Request 84

RE: Jim Bridger; Direct Testimony of Brad D. Richards, Exh. BDR-1T. After the Jim Bridger gas conversions are complete:

- (a) What will the heat rate be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (b) What will the variable O&M cost be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (c) What will the fixed O&M cost be for Jim Bridger Unit 1? Please provide support for your answer, including copies of any supporting documents.
- (d) What will the heat rate be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.
- (e) What will the variable O&M cost be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.
- (f) What will the fixed O&M cost be for Jim Bridger Unit 2? Please provide support for your answer, including copies of any supporting documents.

Response to PC Data Request 84

- (a) Predicted Heat Rate = 10,229 at high load, 10,180 at mid load, and 15,364 at low load.
- (b) Estimated variable operations and maintenance (VOM) = \$0.40 per megawatt-hour (\$/MWh). Please refer to Confidential Attachment PC 84.
- (c) Please refer to Confidential Attachment PC 84.
- (d) Predicted Heat Rate = 9,646 at high load, 9,923 at mid load, and 18,582 at low load.
- (e) Estimated VOM = \$0.40/MWh. Please refer to Confidential Attachment PC 84.
- (f) Please refer to Confidential Attachment PC 84.

Designated information in Confidential Attachment PC 84 is confidential per Protective Order in UTC Docket UE-230172.

UE-230172 / PacifiCorp
June 6, 2023
PC Data Request 84

PREPARER: Gavin Mangelson

SPONSOR: Brad Richards

UE-230172 / PacifiCorp
June 6, 2023
PC Data Request 118

PC Data Request 118

RE: Colstrip. Please identify the dates of all planned overhauls for Colstrip Unit 4 that were undertaken over the past five years. For each such overhaul, please provide (a) the dates of the overhaul and (b) the overhaul costs incurred.

Response to PC Data Request 118

Please refer to Confidential Attachment PC 118, which provides the dates and costs incurred of planned overhauls during the period requested.

In the Company's direct filing in this general rate case (GRC), the Company had neglected to include for recovery the deferral of major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021. In Final Order 09/07/12 for Docket UE-191024, the Company's previous GRC, approving the settlement agreement in that GRC, parties agreed to deferred accounting treatment for major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021. Parties also agreed that this deferred accounting treatment was to be reviewed for prudence in the 2021 Power Cost Only Rate Case (PCORC). In the 2021 PCORC, Docket UE-210402, Order 06 approving the settlement stipulation in that docket, states at paragraph 26, that "...the Settling Parties agree not to contest the prudence of the deferral of major maintenance expenses at Colstrip Unit 4 through 2020 and early 2021". In the Company's rebuttal filing in this proceeding, the Company will include into rate year 1 results the proposal to amortize these deferred major maintenance expenses for Colstrip Unit 4 over one year. The total deferred expenses subject to amortization is approximately \$259,000 on a Washington-allocated basis.

Designated information in Confidential Attachment PC 118 is confidential per Protective Order in UTC Docket UE-230172.

PREPARER: Mike Johanson / Sherona Cheung

SPONSOR: Brad Richards

UE-230172 / PacifiCorp
June 6, 2023
PC Data Request 176

PC Data Request 176

Re: Labor Costs.

For each of the past five years, please provide a) the total labor costs incurred, and b) the average percentage salary and wage increase granted to employees. Please provide this information separately for union and non-union employees, if applicable, and state when during the year labor increases are granted.

Response to PC Data Request 176

(a) Please refer to tab “PC 176 (a).” within Attachment PC 176 for salary and wage information for the calendar years 2018 through 2022. The total labor costs in this request represents wages and salaries, overtime, and premium pay.

(b) Increase noted below are for scheduled increases to base pay only.

a. Data for union employees – general wage increases, based on contracts

Union	2018	2019	2020	2021	2022	Date of change (annually)
Local 57 PD	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 PS	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 CT	2.5	2.5	2.5	2.5	2.5	January 26
Local 57 Laramie	2	2.5	2.5	2.5	2.5	June 26
Local 127	2.5	2.25	2	2	2.25	September 26
Local 125	2.5	2.5	2.5	2.5	3.5	January 26
Local 659	2	2.5	2.5	2.5	2	April 26
Local 77	2.25	2.25	2.5	2.5	2.25	January 26
Local 197	2	2.5	2.5	2.5	3.5	May 26
Average	2.31	2.44	2.44	2.44	2.61	

b. Data for non-union employees – merit increases

Year	Effective Date	Average increase
2018 Merit	12/26/2017	2.54%
2019 Merit	12/28/2018	2.70%
2020 Merit	12/26/2019	2.80%
2021 Merit	12/26/2020	1.50%
2022 Merit	12/26/2021	2.75%

UE-230172 / PacifiCorp
June 6, 2023
PC Data Request 176

In preparing the response to this data request, the Company observed that the 2022 Union Local 197 percentage increase applied in the calculation of wages escalation in the revenue requirement calculation in its direct filing inadvertently excluded a 1% inflation adjustment. The Company will make a correction in its rebuttal filing to reflect a total increase of 3.5% for Union Local 197 in 2022 as outlined in subpart b above. This correction has an estimated impact on rate year 1 expenses of approximately \$1 thousand on a Washington-allocated basis, and approximately \$15 on rate year 2 expenses on a Washington-allocated basis.

PREPARER: Brittney Davis-Smiley / Shelley Zoller / Sherona Cheung

SPONSOR: Nikki Kobliha

UE-230172 / PacifiCorp
August 25, 2023
PC Data Request 244

PC Data Request 244

Re: Insurance Expense. Sherona L. Cheung, Exh. SLC-4 at 114 Adjustment 4.5.1. What would be the impact on the adjustment if a six year average had been used? Please provide all workpapers and calculations with your response.

Response to PC Data Request 244

Using a six-year historical average of cash paid on claims net of insurance receivables instead of a three-year historical average of cash paid on claims net of insurance receivables as proposed in its direct filing, injuries and damages (I&D) liability expense in this general rate case (GRC) would be approximately \$147,000 higher than as filed. Please refer to Attachment PC 244, which provides the work papers supporting the calculation.

PREPARER: Laura Miller

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
August 3, 2023
AWEC Data Request 029

AWEC Data Request 029

Cost of Capital - Please provide the following information for all deferrals that had outstanding balances, or were being accrued or amortized at any time, from 2020 to present:

- (a) Balance by month from January 2020 to present.
- (b) Date amortization or recovery of accrual began or is expected to begin.
- (c) Expected amortization period.

Response to AWEC Data Request 029

Please refer to Attachment AWEC 029.

In preparing the historical information for this data request response, the Company observed minor inaccuracies in the reported balances for the Clean Energy Transportation Act (CETA) deferral, Transportation Electrification (TE) deferral, and Pryor Mountain renewable energy credit (REC) revenues deferral balances as reflected in the Company's direct filing. In its rebuttal filing, the Company will reflect all corrections to these balances such that the amounts reflected in this general rate case (GRC) will align with historical balances presented in Attachment AWEC 029. The estimated impact of the corrections is expected to increase revenue requirement by approximately \$30,000, before tax impacts.

PREPARER: Mitchell Harbick / Cindy Steinmetz / Sherona Cheung

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
September 6, 2023
AWEC Data Request 084

AWEC Data Request 084

Results of Operations - Please provide Washington FERC Account 454.1 pole attachment revenues by month over the period January 1, 2015 through July 31, 2023.

Response to AWEC Data Request 084

Please refer to Attachment AWEC 084 for the requested Washington allocated Federal Energy Regulatory Commission (FERC) 454.1, pole attachment revenues by month.

PREPARER: Craig Stelter

SPONSOR: Sherona L. Cheung

UE-230172 / PacifiCorp
September 11, 2023
AWEC Data Request 102

AWEC Data Request 102

Revenue Requirement - Please identify each lawsuit in which PacifiCorp or a PacifiCorp subsidiary was a plaintiff or defendant with litigation expenses between 2020 and 2022 (inclusive of both years). For each case identify.

- (a) The name of the firm representing PacifiCorp,
- (b) All named plaintiffs,
- (c) All named defendant,
- (d) A description of the claims in the case,
- (e) The total charges billed to PacifiCorp, and
- (f) The amount of any settlement, fine, penalty, and other costs of restitution for PacifiCorp.

Response to AWEC Data Request 102

PacifiCorp objects to this request as overly broad, unduly burdensome, and not reasonably calculated to lead to the discovery of admissible evidence. Without waiving the foregoing objection, PacifiCorp responds as follows:

Please refer to Confidential Attachment AWEC 102, which provides transaction level detail supporting litigation expenses and settlements included in the historical test period of 12 months ended June 2022. Penalties and fines are recorded below-the-line and are not included in regulatory results, and therefore not reflected in customer rates. Also, consistent with past rate case treatment, in calculating regulatory results, the Company prepares a restating adjustment to reallocate the Company's per books legal expenses. Underlying legal matters are reviewed on a case-by-case basis to verify whether per books allocation is appropriate. The legal expense adjustment in the current general rate case (GRC) proceeding is Adjustment 4.9, presented in Exhibit No. SLC-4. This adjustment removes any legal expenses deemed to be inaccurately assigned as booked in the historical test period and reallocates them on a situs basis back to the state to which the underlying legal matter pertains. A similar adjustment has been included in the final revenue requirement calculations approved by the Washington Utilities and Transportation Commission (WUTC) in rate filings since Docket No. UE-111190, including the Company's most recently concluded Washington GRC, Docket No. UE-191024.

UE-230172 / PacifiCorp
September 11, 2023
AWEC Data Request 102

Please refer to the work papers supporting the direct testimony of Company witness, Sherona L. Cheung, specifically file “230172-PAC-SLC-4.9LegalExp-ExhSLC4.xlsx”.

Designated information in Confidential Attachment 102 is confidential per Protective Order in UTC Docket UE-230172

PREPARER: Christina Lopas

SPONSOR: Sherona L. Cheung