

Boise Data Request 0062

Reference the Company's response to Boise Data Request 0020: Please provide an updated workpaper 8.4 based on updated transfers to plant through December 31, 2015, excluding the referenced removal costs.

1st Supplemental Response to Boise Data Request 0062

Please refer to Attachment Boise 0062 1st Supplemental for a redacted version of Confidential Attachment Boise 0062.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

**PacifiCorp
Washington Expedited Rate Filing - June 2015
Pro Forma Major Plant Additions
Data Request Boise 0062**

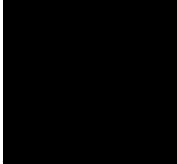
	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WA ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	117,233,290	JBG	22.437%	26,303,638	8.4.1
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(5,679,212)	JBG	22.437%	(1,274,245)	8.4.2
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	8,387,506	JBG	22.437%	1,881,905	8.4.2
Adjustment to Tax:							
Steam Production - Sch M Adjust	SCHMAT	PRO	8,387,506	JBG	22.437%	1,881,905	8.4.3
Steam Production - Sch M Adjust	SCHMDT	PRO	9,336,359	JBG	22.437%	2,094,799	8.4.3
Steam Production - DIT Expense	41010	PRO	360,096	JBG	22.437%	80,795	8.4.3
Steam Production - AMA ADIT	282	PRO	(12,584,596)	JBG	22.437%	(2,823,606)	8.4.3

Description of Adjustment

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2015, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

This adjustment has been modified in response to Boise data request 0062.

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Project Description	Account	Factor	In-Service Date	Plant Additions
Jim Bridger Unit 3 Overhaul				
Replace Cooling Tower	312	JBG	Nov-15	
APH Baskets/Reinforcement	312	JBG	Nov-15	
Replace Finishing Superheater	312	JBG	Nov-15	
Burners - Major	312	JBG	Nov-15	
SCR System - Pollution Control	312	JBG	Nov-15	
Jim Bridger Unit 3 Overhaul Project Total				<u>117,233,290</u>
Total Capital Additions				<u>117,233,290</u> Ref 8.4

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Depreciation Expense						Annual Incremental
Description	Plant Account	Depr/Amort Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Depreciation Expense on Plant Adds.
Plant:						
Steam Production	312	403SP	JBG	7.155%	117,233,290	8,387,506
Total Plant					<u>117,233,290</u>	<u>8,387,506</u>
						Ref 8.4

Incremental Accumulated Reserve						
Description	Plant Account	Reserve Account	Factor	Depreciation Rate¹	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant:						
Steam Production	312	108SP	JBG	7.155%	117,233,290	(5,679,212)
Total Plant					<u>117,233,290</u>	<u>(5,679,212)</u>
						Ref 8.4

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Tax Summary

Function	Allocation Factor	Plant Additions	SCHMAT Book Depreciation	SCHMDT Tax Depreciation	41010 Def Inc Tax Exp	282 AMA ADIT
Steam Production	JBG	117,233,290	8,387,506	9,336,359	360,096	(12,584,596)
Total		117,233,290	8,387,506	9,336,359	360,096	(12,584,596)

Ref 8.4