



Pacific Power | PacifiCorp Energy
Rocky Mountain Power
825 NE Multnomah St., Suite 2000
Portland, Oregon 97232

April 30, 2009

Patricia Clark
Administrative Law Judge
Washington Utilities and Transportation Commission
1300 S. Evergreen Park Dr. SW
Olympia, WA 98504

Re: UE-090205
ALJ Bench Request 1

Please find enclosed PacifiCorp's 1st Supplemental response to ALJ Bench Request 1. Provided on the enclosed CD are Attachments ALJ 1 -(1-3) 1st Supplemental. Provided on the enclosed Confidential CD is Confidential Attachment ALJ 1 -4 1st Supplemental. The Confidential Attachment is Confidential per protective order in UTC Docket UE-090205.

If you have any questions, please call Cathie Allen at (503) 813-5934.

Sincerely,

A handwritten signature in cursive script that reads "Cathie Allen / cas".

Cathie Allen
Manager, Regulation

Enclosure

ALJ Bench Request 1 – 1st Supplemental

By Order 04, *Prehearing Conference Order*,¹ entered March 24, 2009, and further clarified by Order 05, *Order Granting Request for Clarification*,² entered March 31, 2009, PacifiCorp was directed to file certain exhibits in a separate electronic spreadsheet file and to provide the rate of return rounded to the second decimal point. The electronic spreadsheet file submitted on March 27, 2009, to support your results of operations and adjustments link only to values, not to the underlying formulas. Moreover, the rate of return is not rounded to the second decimal point.

Please resubmit the balance sheets and income statement used to support results of operations. The resubmitted file(s) must be in Excel format and include all linked files with all formulas and formatting in every spreadsheet intact (formulas not converted to values or otherwise modified from original). Please provide the requested file(s) on a CD. In addition, the rate of return should be provided rounded to the second decimal point (8.13 percent rather than 8.135 percent).

1st Supplemental Response to ALJ Bench Request 1

In response to this bench request, as further clarified by the Commission's Advisor, the Company provides the following:

1. Please refer to Attachment ALJ 1 1st Supplemental -1 for PacifiCorp's monthly income statement and balance sheet in FERC Form 1 format for the test period (July 2007 through June 2008) and the six months ended December 31, 2008.
2. Please refer to Attachment ALJ 1 1st Supplemental -2 and Attachment ALJ 1 1st Supplemental -3 for an overview of the files, workpapers and models provided in the Company's response to ALJ Bench Request 1 dated March 26, 2009.
3. Please refer to Confidential Attachment ALJ 1 1st Supplemental -4 for a workpaper supporting the calculation of the capital structure proposed in this case. As described in the direct testimony of Company witness Bruce N. Williams, the Company used an average of the five quarters ending June 30, 2009 to calculate the proposed capital structure. The proposed capital structure is calculated at the PacifiCorp company level and will tie to the quarterly FERC Form 1 report for those quarters that are based on actual

¹ ¶¶ 7 and 11.

² ¶ 3.

UE-090205/PacifiCorp

April 30, 2009

ALJ Bench Request 1 – 1st Supplemental

results. Please refer to Attachment ALJ 1 1st Supplemental -1 for the monthly balance sheet and income statement presented in the FERC Form 1 format.

WASHINGTON

UE-090205

GENERAL RATE CASE

PACIFIC POWER

ALJ DATA REQUEST (1-2)

ATTACHMENT ALJ 1 –(1-3)
1ST SUPPLEMENTAL

ON THE ENCLOSED CD

WASHINGTON

UE-090205

GENERAL RATE CASE

PACIFIC POWER

ALJ DATA REQUEST (1-2)

CONFIDENTIAL (LEVEL YELLOW)

ATTACHMENT ALJ 1 –4

1ST SUPPLEMENTAL

ON THE ENCLOSED CONFIDENTIAL CD