

Exhibit No. ___ (JH-2)
Docket UE-152253
Witness: Joanna Huang

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFIC POWER & LIGHT
COMPANY,**

Respondent.

DOCKET UE-152253

**EXHIBIT TO
TESTIMONY OF**

JOANNA HUANG

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Pacific Power's Response to Staff Data Request 31

March 17, 2016

UE-152253 / Pacific Power & Light Company
February 9, 2016
WUTC Data Request 31

WUTC Data Request 31

REQUESTED BY: Joanna Huang

Re: Accelerated depreciation on Jim Bridger and Colstrip, Adjustment 6.4

Referring to Pacific Power's Response to UTC Staff's Data Request No. 1 (Joanna Huang) in Docket UE-130052 (see attached), please explain why Oregon is the only state in which the Jim Bridger and Colstrip 4 plant lives are different than those filed in Washington.

Response to WUTC Data Request 31

As part of the Company's depreciation study filed in 2007 (Docket UM 1329 in Oregon and Docket UE-071795 in Washington), the Company and other parties presented stipulations to the respective commissions for approval, among other things, to extend the depreciable lives for coal-fueled generation facilities. The Washington Utilities and Transportation Commission approved that proposal in Order 01 issued on April 10, 2008. In Order No. 08-427, however, the Public Utility Commission of Oregon rejected the stipulation to extend the lives of coal-fueled generating facilities and required the Company to maintain the depreciable lives from the Company's previous depreciation study, which was approved by the Public Utility Commission of Oregon in Order No. 03-457 in Docket UM 1064. The Oregon Commission's decision not to extend the lives of coal-fueled generating facilities is the reason for the difference between Oregon and all other states, including Washington.

As discussed in the direct testimony of R. Bryce Dalley, the Company's proposal in this proceeding would realign the depreciable lives in Oregon and Washington for the coal-fueled generation facilities included in Washington rates.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley