

**BEFORE THE WASHINGTON
UTILITIES & TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER & LIGHT COMPANY,

Respondent.

DOCKETS UE-230172

**ANDREA C. CRANE
ON BEHALF OF THE
WASHINGTON STATE OFFICE OF THE ATTORNEY GENERAL
PUBLIC COUNSEL UNIT**

EXHIBIT ACC-5

PacifiCorp Response to Staff Data Request 71

September 14, 2023

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 Lopas

SPONSOR: Sherona L. Cheung