

Exhibit No. ____ (JH-4)
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 Public Counsel Data Request 11

March 17, 2016

PC Data Request 11

Re: Depreciation acceleration.

Please provide any analysis, evaluations and studies conducted by or for the Company in its evaluation of whether or not to seek to shorten the depreciable lives of the Jim Bridger and Colstrip units in the expedited rate filing.

Response to PC Data Request 11

The Company has not done any analysis or studies in its evaluation of whether to shorten depreciable lives of Jim Bridger and Colstrip units in its current filing, as the decision to shorten depreciable lives was a policy decision, based on qualitative analysis as discussed in detail in the direct testimony of Mr. R. Bryce Dalley.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley