

Exhibit No. ____ (JH-5)
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 32

March 17, 2016

UE-152253 / Pacific Power & Light Company
February 9, 2016
WUTC Data Request 32

WUTC Data Request 32

REQUESTED BY: Joanna Huang

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

Please identify and provide: (a) the date on which company management decided to seek accelerated depreciation of the Washington-filed depreciable lives of the Jim Bridger and Colstrip 4 plants; and (b) all documents and information relied upon by management to arrive at its decision.

Response to WUTC Data Request 32

The Company objects to this request to the extent it requests information protected by the attorney-client privilege or attorney work-product doctrine. Without waiving this objection, the Company responds as follows:

The decision to accelerate depreciation for Washington's allocation of coal-fueled generation plants in the west control area (WCA) was made during the development of the current proceeding, which was filed on November 25, 2015. There are no documents responsive to this request other than those presented as part of the Company's filing in testimony and exhibits, which provide the analysis of impacts and the rationale for the proposal.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley