

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
v.)	DOCKET UE-152253
)	
PACIFIC POWER & LIGHT COMPANY,)	
)	
Respondent.)	
_____)	

**EXHIBIT NO. BGM-5C
COMPANY RESPONSES TO DISCOVERY REQUESTS
(REDACTED)**

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 009

Boise Data Request 009

On December 18, 2015, the President signed into law the Protecting Americans from Tax Hikes (PATH) Act of 2015, which, among other things, extended bonus depreciation and made the research and development tax credit permanent. Please recalculate the revenue requirements—for both the first and second rate periods—proposed in this proceeding in a manner that takes into consideration the provisions of the PATH Act of 2015 and provide all work papers supporting the updated revenue requirements amounts.

Response to Boise Data Request 009

Please refer to Confidential Attachment Boise 009-1, Attachment Boise 009-2, and Attachment Boise 009-3 for recalculation of first rate period revenue requirement taking into account provisions of the Protecting Americans from Tax Hikes (PATH) Act of 2015. Please refer to Confidential Attachment Boise 009-4 and Attachments Boise 009-5 through 009-7 for recalculation of second rate period revenue requirement, taking into account the same PATH Act provisions. Below is a summary index of attachments provided in response to this data request:

Attachment	Description of File
Boise 009-1 - Confidential	REVISED Adj 8.4 – Major Plant Additions with Bonus Depreciation (Year 1)
Boise 009-2	REVISED Tab 7 Adj – 7.1 Interest; 7.4 PowerTax ADIT; 7.7 State Deferred Rem.
Boise 009-3	RAM/JAM with 4 adjustments above revised for Bonus Depreciation
Boise 009-4 – Confidential	REVISED Adj No. 1 through 3 from Exhibit SEM-4 (Pro Forma Major Plant additions) with Bonus Depreciation (Year 2)
Boise 009-5	REVISED State Deferred Removal (Adj No. 5 – SEM-4)
Boise 009-6	REVISED Interest True-Up (Adj No.6 – SEM-4)
Boise 009-7	REVISED Exhibit SEM-4 – Year 2 Rev Req calculation with Bonus Depreciation

Confidential information is provided subject to the terms and conditions of the protective order in this proceeding.

PREPARER: Sherona Cheung

SPONSOR: Shelley McCoy

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	205,927,969	10,495,379	216,423,348
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	9,320,426		
6 Total Operating Revenues	<u>215,248,395</u>		
7			
8 Operating Expenses:			
9 Steam Production	14,047,910		
10 Nuclear Production	-		
11 Hydro Production	6,649,311		
12 Other Power Supply	9,720,488		
13 Transmission	5,578,176		
14 Distribution	11,115,084		
15 Customer Accounting	6,342,566	54,660	6,397,226
16 Customer Service & Info	761,220		
17 Sales	-		
18 Administrative & General	10,155,481		
19 Total O&M Expenses	<u>64,370,235</u>		
20 Depreciation	56,225,842		
21 Amortization	4,757,954		
22 Taxes Other Than Income	21,662,321	427,519	22,089,840
23 Income Taxes - Federal	13,081,297	3,504,620	16,585,917
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	647,236		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	7,269		
28 Total Operating Expenses:	<u>160,752,154</u>	<u>3,986,799</u>	<u>164,738,953</u>
29			
30 Operating Rev For Return:	<u>54,496,241</u>	<u>6,508,580</u>	<u>61,004,821</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,812,053,781		
34 Plant Held for Future Use	424,723		
35 Misc Deferred Debits	397,121		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	(1)		
39 Fuel Stock	0		
40 Material & Supplies	(0)		
41 Working Capital	23,962,203		
42 Weatherization Loans	1,840,890		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,838,678,717</u>	<u>-</u>	<u>1,838,678,717</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(695,354,089)		
48 Accum Prov For Amort	(52,956,681)		
49 Accum Def Income Tax	(246,981,452)		
50 Unamortized ITC	(106,780)		
51 Customer Adv For Const	(972,510)		
52 Customer Service Deposits	(3,272,583)		
53 Misc Rate Base Deductions	(3,351,815)		
54			
55 Total Rate Base Deductions	<u>(1,002,995,910)</u>	<u>-</u>	<u>(1,002,995,910)</u>
56			
57 Total Rate Base:	<u>835,682,807</u>	<u>-</u>	<u>835,682,807</u>
58			
59 Return on Rate Base	6.52%		7.300%
60 Return on Equity	7.91%		9.50%
61			
62 TAX CALCULATION:			
63 Operating Revenue	68,224,774	10,013,200	78,237,974
64 Other Deductions			
65 Interest (AFUDC)	(2,385,952)	-	(2,385,952)
66 Interest	22,012,704	-	22,012,704
67 Schedule "M" Additions	76,842,780	-	76,842,780
68 Schedule "M" Deductions	73,772,733	-	73,772,733
69 Income Before Tax	51,668,069	10,013,200	61,681,269
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>51,668,069</u>	<u>10,013,200</u>	<u>61,681,269</u>
73			
74 Federal Income Taxes + Other	<u>13,081,297</u>	<u>3,504,620</u>	<u>16,585,917</u>

**PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015**

Net Rate Base - Washington Jurisdiction	\$ 835,682,807	Ref. Page 1.1
Return on Rate Base Requested	<u>7.300%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	61,004,821	
Less Current Operating Revenues	<u>(54,496,241)</u>	
Increase to Current Revenues	6,508,580	
Net to Gross Bump-up	<u>161.254%</u>	
Price Change Required for Requested Return	<u>\$ 10,495,379</u>	
Requested Price Change	\$ 10,495,379	
Uncollectible Percent	<u>0.521%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 54,660</u>	
Requested Price Change	\$ 10,495,379	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 427,519</u>	
Requested Price Change	\$ 10,495,379	
Uncollectible Expense	(54,660)	
Taxes Other Than Income	<u>(427,519)</u>	
Income Before Taxes	<u>\$ 10,013,200</u>	
State Effective Tax Rate	0.000%	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 10,013,200	
Federal Income Tax Rate	35.00%	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,504,620</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.014%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u>161.2539%</u>	

Attachment Boise 009-3
Page 1.3

**PACIFICORP
WASHINGTON**
**Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015**

Operating Revenue		100.000%
Operating Deductions		
Uncollectible Accounts	0.521% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	0.000%	
Sub-Total		95.406%
State Income Tax @ 0.000%		0.000%
Sub-Total		95.406%
Federal Income Tax @ 35.00%		33.392%
Net Operating Income		62.014%
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,631,117	Ref. 4.10.1. Line 2
(b) General Business Revenues	313,192,771	Ref. 4.10.1. Line 3
Uncollectible Accounts %	0.521%	(a) / (b)

PacifiCorp

Washington Expedited Rate Filing - June 2015

Year-Two Revenue Requirement Calculation - Summary of Adjustments

Year-Two Incremental Revenue Requirement Adjustment Summary

The table below presents the Company's pro forma ratemaking adjustments and their impact on net operating income (NOI), rate base, and the Washington revenue requirement for the second step rate increase request in the Company's proposed Two-Year Rate Plan.

	A	B	C	D	E	F
Line No.	Adj. No.	Adj. Description	NOI	Rate Base	Rev. Req.	Reference
1	1	Jim Bridger Unit 4 Overhaul & SCR Installation - REVISED	(1,482,437)	24,027,445	5,218,907	Attachment Boise 009-4 CONF
2	2	SCADA EMS Replacement & Upgrade - REVISED	(72,092)	1,504,916	293,404	Attachment Boise 009-4 CONF
3	3	Union Gap Transmission Project - REVISED	(58,987)	3,638,605	523,440	Attachment Boise 009-4 CONF
4	4	Production Tax Credit	(2,625,951)	-	4,234,464	Exhibit No.__(SEM-4), Tab 2, Adj. 4
5	5	Remove Deferred State Tax Expense & Balance - REVISED	(5,106)	(2,553)	7,933	Attachment Boise 009-5
6	6	Interest True Up - REVISED	268,914	-	(433,635)	Attachment Boise 009-6
7						
8		Subtotal Normalizing Adjustments	(3,975,659)	29,168,413	9,844,513	
9						
10		Total Incremental Revenue Requirement	(3,975,659)	29,168,413	9,844,513	
11						
12						

Notes:

(1) The revenue requirement column is calculated using the Company's approved return on rate base of 7.30% and NOI conversion factor of 62.014%. The development of these percentages can be found in Exhibit No.__(SEM-3) on pages 2.1 and 1.3 respectively.

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0013

Boise Data Request 0013

Please provide work papers recalculating the Company’s revenue requirement on an average-of-monthly-averages (AMA) basis, including reflection of the PATH Act of 2015.

Response to Boise Data Request 0013

Please refer to Attachment Boise 0013-1 through Attachment Boise 0013-11 for recalculation work papers as requested. A summary of attachments provided in response to this data request is provided in the table below. Please also refer to Attachment Boise 009-2 for a copy of the revised adjustment 8.4 (Major Plant Additions) that includes Bonus Depreciation.

Attachment Ref.	Adjustment
Attach Boise 0013-1	Revised RAM/JAM Model
Attach Boise 0013-2	5.2 – Colstrip #3 Removal - REVISED
Attach Boise 0013-3	6.1 – End-of-Period Plant Reserves - REVISED
Attach Boise 0013-4	6.2 – Annualization of Base Period Depr/Amort. Expense - REVISED
Attach Boise 0013-5	6.3 – Hydro Decommissioning - REVISED
Attach Boise 0013-6	8.1 – Jim Bridger Rate Base - REVISED
Attach Boise 0013-7	8.11 – End-of-Period Plant Balances - REVISED
Attach Boise 0013-8	8.13 – Idaho Asset Exchange - REVISED
Attach Boise 0013-9	7.4 – PowerTax ADIT - REVISED
Attach Boise 0013-10	7.1 – Interest True-Up - REVISED
Attach Boise 0013-11	7.7 – Remove State Deferred - REVISED

PREPARER: Sherona Cheung

SPONSOR: Shelley McCoy

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	205,927,969	9,116,219	215,044,188
3 Interdepartmental	-		
4 Special Sales	-		
5 Other Operating Revenues	9,320,426		
6 Total Operating Revenues	<u>215,248,395</u>		
7			
8 Operating Expenses:			
9 Steam Production	14,047,910		
10 Nuclear Production	-		
11 Hydro Production	6,649,311		
12 Other Power Supply	9,720,488		
13 Transmission	5,578,176		
14 Distribution	11,115,084		
15 Customer Accounting	6,342,566	47,478	6,390,043
16 Customer Service & Info	761,220		
17 Sales	-		
18 Administrative & General	10,155,481		
19 Total O&M Expenses	<u>64,370,235</u>		
20 Depreciation	55,705,295		
21 Amortization	4,714,285		
22 Taxes Other Than Income	21,662,321	371,340	22,033,661
23 Income Taxes - Federal	13,151,913	3,044,091	16,196,004
24 Income Taxes - State	-	-	-
25 Income Taxes - Def Net	844,711		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	7,269		
28 Total Operating Expenses:	<u>160,456,030</u>	<u>3,462,908</u>	<u>163,918,938</u>
29			
30 Operating Rev For Return:	<u>54,792,365</u>	<u>5,653,311</u>	<u>60,445,676</u>
31			
32 Rate Base:			
33 Electric Plant In Service	1,783,992,361		
34 Plant Held for Future Use	424,723		
35 Misc Deferred Debits	487,681		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	(1)		
39 Fuel Stock	0		
40 Material & Supplies	(0)		
41 Working Capital	23,962,203		
42 Weatherization Loans	1,840,890		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,810,707,857</u>	<u>-</u>	<u>1,810,707,857</u>
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(680,422,054)		
48 Accum Prov For Amort	(51,041,927)		
49 Accum Def Income Tax	(243,517,345)		
50 Unamortized ITC	(106,369)		
51 Customer Adv For Const	(972,510)		
52 Customer Service Deposits	(3,272,583)		
53 Misc Rate Base Deductions	(3,351,815)		
54			
55 Total Rate Base Deductions	<u>(982,684,603)</u>	<u>-</u>	<u>(982,684,603)</u>
56			
57 Total Rate Base:	<u>828,023,254</u>	<u>-</u>	<u>828,023,254</u>
58			
59 Return on Rate Base	6.62%		7.300%
60 Return on Equity	8.11%		9.50%
61			
62 TAX CALCULATION:			
63 Operating Revenue	68,788,989	8,697,402	77,486,391
64 Other Deductions			
65 Interest (AFUDC)	(2,385,952)	-	(2,385,952)
66 Interest	21,810,944	-	21,810,944
67 Schedule "M" Additions	76,278,564	-	76,278,564
68 Schedule "M" Deductions	73,772,733	-	73,772,733
69 Income Before Tax	<u>51,869,829</u>	<u>8,697,402</u>	<u>60,567,231</u>
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>51,869,829</u>	<u>8,697,402</u>	<u>60,567,231</u>
73			
74 Federal Income Taxes + Other	<u>13,151,913</u>	<u>3,044,091</u>	<u>16,196,004</u>

Attachment Boise 0013-1

Page 1.2

PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015

Net Rate Base - Washington Jurisdiction	\$ 828,023,254	Ref. Page 1.1
Return on Rate Base Requested	<u>7.300%</u>	Ref. Page 2.1
Revenues Required to Earn Requested Return	60,445,676	
Less Current Operating Revenues	<u>(54,792,365)</u>	
Increase to Current Revenues	5,653,311	
Net to Gross Bump-up	<u>161.254%</u>	
Price Change Required for Requested Return	<u><u>\$ 9,116,219</u></u>	
Requested Price Change	\$ 9,116,219	
Uncollectible Percent	<u>0.521%</u>	Ref. Page 1.3
Increased Uncollectible Expense	<u>\$ 47,478</u>	
Requested Price Change	\$ 9,116,219	
WUTC Regulatory Fee	0.200%	Ref. Page 1.3
Revenue Tax	3.873%	Ref. Page 1.3
Resource Supplier Tax	0.000%	Ref. Page 1.3
Gross Receipts	0.000%	Ref. Page 1.3
Increase Taxes Other Than Income	<u>\$ 371,340</u>	
Requested Price Change	\$ 9,116,219	
Uncollectible Expense	(47,478)	
Taxes Other Than Income	<u>(371,340)</u>	
Income Before Taxes	<u>\$ 8,697,402</u>	
State Effective Tax Rate	<u>0.000%</u>	Ref. Page 2.1
State Income Taxes	<u>\$ -</u>	
Taxable Income	\$ 8,697,402	
Federal Income Tax Rate	<u>35.00%</u>	Ref. Page 2.1
Federal Income Taxes	<u>\$ 3,044,091</u>	
Operating Income	100.000%	
Net Operating Income	<u>62.014%</u>	Ref. Page 1.3
Net to Gross Bump-Up	<u><u>161.2539%</u></u>	

Attachment Boise 0013-1

Page 1.3

**PACIFICORP
WASHINGTON
Normalized Results of Operations - West Control Area
12 Months Ended JUNE 2015**

Operating Revenue	100.000%	
Operating Deductions		
Uncollectible Accounts	0.521% (1)	
WUTC Regulatory Fee	0.200%	
Taxes Other - Revenue Tax	3.873%	
Taxes Other - Resource Supplier	0.000%	
Taxes Other - Gross Receipts	0.000%	
	<hr/>	
Sub-Total	95.406%	
State Income Tax @ 0.000%	0.000%	
	<hr/>	
Sub-Total	95.406%	
Federal Income Tax @ 35.00%	33.392%	
	<hr/>	
Net Operating Income	<u>62.014%</u>	
1 Uncollectible Accounts:		
(a) Uncollectible Accounts (FERC Account 904)	1,631,117	Ref. 4.10.1. Line 2
(b) General Business Revenues	313,192,771	Ref. 4.10.1. Line 3
Uncollectible Accounts %	<u>0.521%</u>	(a) / (b)

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0014

Boise Data Request 0014

In the Company's 2014 General Rate Case, Dockets UE-140762 *et al.*, the Commission declined to include any costs or benefits associated with the Energy Imbalance Market (EIM) in rates. In this proceeding, there are presumably costs—both capital and operations and maintenance (O&M) expenses—associated with the EIM reflected in the June 2015 test period results. The Company, however, has made no corresponding adjustment to account for EIM benefits in this proceeding. Does the Company agree that it would violate the matching principle to include the costs associated with the EIM in base rates, while excluding the corresponding EIM benefits from base rates? Please provide explanation for the Company's response.

Response to Boise Data Request 0014

The Company does not agree that the matching principle will be violated; energy imbalance market (EIM) benefits will flow through the Company's net power costs (NPC) and will be reflected in the annual power cost adjustment mechanism (PCAM) filings.

PREPARER: Bryce Dalley

SPONSOR: Bryce Dalley

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0016

Boise Data Request 0016

Please identify the total amount of rate base—including separate detail for gross plant, depreciation reserves and ADIT—associated with the EIM included in the Company's June 2015 results. Please provide this information on both a total-Company and Washington-allocated basis.

Response to Boise Data Request 0016

Please refer to Attachment Boise 0016.

PREPARER: Cary Boyle

SPONSOR: To be determined

WA UE-152253
Boise 0016

EIM Deferrals
WA Data Request 0016
Docket No. UE-152253
Boise White Paper, LLC
Second Set of Data Requests

Period	Gross Plant Balance	WA Allocated Basis
Jun-14	-	-
Jul-14	122,248	5,160
Aug-14	168,062	5,187
Sep-14	225,606	6,983
Oct-14	226,686	6,983
Nov-14	12,497,016	1,469,096
Dec-14	16,110,805	1,869,143
Jan-15	15,880,955	1,854,135
Feb-15	16,178,321	1,893,168
Mar-15	16,207,363	1,896,137
Apr-15	16,234,303	1,898,617
May-15	16,238,756	1,899,358
Jun-15	16,221,428	1,898,279
AMA	<u>9,850,070</u>	<u>1,146,092</u>

Period	Depreciation Accrual	Reserve Adjustment	Depr. Reserve Balance	WA Allocated Basis
Jun-14	-	-	-	-
Jul-14	(219)	-	(219)	(9)
Aug-14	(520)	-	(739)	(28)
Sep-14	(816)	-	(1,555)	(74)
Oct-14	(906)	-	(2,461)	(121)
Nov-14	(96,115)	-	(98,577)	(12,136)
Dec-14	(265,956)	-	(364,533)	(46,014)
Jan-15	(246,094)	-	(610,627)	(76,660)
Feb-15	(248,232)	-	(858,859)	(107,819)
Mar-15	(248,636)	(145,560)	(1,253,055)	(148,598)
Apr-15	(248,236)	-	(1,501,290)	(179,699)
May-15	(231,776)	-	(1,733,067)	(209,713)
Jun-15	(213,679)	45,634	(1,901,111)	(234,779)
AMA			<u>(614,628)</u>	<u>(74,855)</u>

Period	ADIT Balance	WA Allocated Basis
Jun-14	-	-
Jul-14	(82,221)	(3,470)
Aug-14	(164,328)	(6,004)
Sep-14	(246,322)	(8,542)
Oct-14	(273,413)	(9,377)
Nov-14	(2,013,133)	(224,347)
Dec-14	(3,688,395)	(429,019)
Jan-15	(3,680,978)	(427,715)
Feb-15	(3,672,748)	(426,311)
Mar-15	(3,632,462)	(422,573)
Apr-15	(3,600,894)	(419,728)
May-15	(3,598,911)	(419,211)
Jun-15	(3,621,113)	(420,879)
AMA	<u>(2,205,363)</u>	<u>(250,561)</u>

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0017

Boise Data Request 0017

Please identify the total amount of O&M Expense associated with the EIM included in the Company's June 2015 results. Please provide this information on both a total-Company and Washington-allocated basis.

Response to Boise Data Request 0017

Please refer to Attachment Boise 0017.

PREPARER: Cary Boyle

SPONSOR: To be determined

WA UE-152253
Boise 0017

EIM Deferrals
WA Data Request 0017
Docket No. UE-152253
Boise White Paper, LLC
Second Set of Data Requests

<u>Period</u>	<u>O&M Expense</u>	<u>WA Allocated Basis</u>
Jul-14	186,354	15,325
Aug-14	(108,695)	(9,108)
Sep-14	28,757	2,354
Oct-14	22,974	1,886
Nov-14	14,715	1,163
Dec-14	587,288	48,229
Jan-15	313,463	25,746
Feb-15	474,419	38,997
Mar-15	(66,474)	(5,474)
Apr-15	159,448	13,050
May-15	63,833	5,227
Jun-15	153,791	12,692
Total	<u>1,829,872</u>	<u>150,089</u>

UE-152253 / Pacific Power & Light Company
January 13, 2016
Boise 2nd Set Data Request 0019

Boise Data Request 0019

Please provide detail of each of the Company's existing Washington-jurisdictional regulatory assets, including a monthly amortization schedule for each asset through December 31, 2018.

Response to Boise Data Request 0019

Please refer to Attachment Boise 0019 for detail of existing Washington-jurisdictional regulatory assets with amortization schedules through December 31, 2018.

PREPARER: Mark Reis

SPONSOR: Shelley McCoy

WA UE-152253
Boise 0019

WASHINGTON
Reg. Asset Summary Schedule
As of Decembr 31, 2015

Account	Tab	Description	12/31/2015 BALANCE
187051	(a)	WA Colstrip #3 Deferred Revenue	265,318.74
187347	(b)	WA Preferred Stock Redemption Loss	108,761.34
187356	(c)	WA Merwin Project Deferral	162,585.67
187892	(d)	WA REC Refund Tracker	3,169,877.33
187910	(e)	WA Hydro Deferral of Deferred Excess NPC	(132,174.01)
187921	(f)	WA Chehalis Plant Revenue Requirement	-

UE-152253 / Pacific Power & Light Company
January 26, 2016
Boise 1st Set Data Request 0031

Boise Data Request 0031

Reference Exh. No. SEM-3, Tab 6.4, “Accelerated Depreciation on Jim Bridger and Colstrip”: in Excel range “F14:F15,” the Company calculates the rate base impact of accelerated coal plant depreciation to be 50% of incremental depreciation expense. An explanation for this 50% factor was not given in the work paper. It appears, however, that a 50% factor may have been used to convert the incremental depreciation expense into an amount reflective of average rate base. Please provide an explanation of the purpose for the 50% factor in Excel range “F14:F15.” Please also explain how the application of that 50% factor is consistent with the Company’s proposal to use end-of-period rate base.

Response to Boise Data Request 0031

The amounts reflected in Microsoft Excel range “F14:F15” in Tab 6.4 of Exhibit No. SEM-3 represent the equivalent of an average-of-monthly-average (AMA) calculation. In the first year of any depreciation amounts where corresponding depreciation reserves build up starting with a zero-balance, assuming straight-line depreciation throughout the year, the AMA reserve will equal the mid-point (7th month) balance of the 13 months of data used to calculate the AMA reserves, or in other words, 50 percent of the annual depreciation expense amount. Attachment Boise 0031 provides a monthly schedule of the incremental depreciation expense and reserves. Reserves in this attachment is calculated using a traditional AMA formula and proves that the amounts reflected in the Microsoft Excel range in question in fact matches an AMA-formula-derived incremental depreciation reserve balance.

As discussed on page 7 and 8 of Ms. McCoy’s direct testimony, end-of-period (EOP) rate base methodology is applied only to the historical balances for the 12 months ended June 2015. The Company’s only requested post-test-period capital addition is reflected in rate base on an AMA basis for the rate-effective period of the current proceeding, included as such to reflect the average rate base that will be in service and serving customers during the rate-effective period. Therefore, consistent with rate-effective period rate base addition balances being included on AMA balances, rate-effective period incremental reserves are also included on an AMA basis.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
January 28, 2016
Boise 5th Set Data Request 0048

Boise Data Request 0048

Reference the Company Response to Boise Data Request 019: Please provide an explanation for why the regulatory asset related to the Hydro Deferral contains a residual balance of (-)\$132,174.01.

Response to Boise Data Request 0048

When the Company's collection mechanism was turned off in June 2012, the balance was already in an over-collected position.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
January 28, 2016
Boise 5th Set Data Request 0049

Boise Data Request 0049

Reference the Company Response to Boise Data Request 019: Boise believes that the residual Hydro Deferral balance of (-)\$132,174.01 should be refunded to customers. Please provide an explanation of whether the Company would support refunding such balance, and, if not, why the Company believes that a refund is inappropriate.

Response to Boise Data Request 0049

The Company intends to credit the residual balance to customers.

PREPARER: Natasha Siores

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
January 28, 2016
Boise 5th Set Data Request 0054

Boise Data Request 0054

Reference McCoy Workpaper, Tab B.2 O&M Expense, Page 7. Please provide an explanation for the \$97,000 in O&M expense titled "OTH EXP-CHOLLA REG" allocated to Washington, including justification for why that amount should be allocated to Washington rates.

Response to Boise Data Request 0054

The \$97,000 reduction in Operating and Maintenance (O&M) expense in the above referenced workpaper was incorrectly allocated to Washington in this filing. This amount will be adjusted in rebuttal testimony.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
February 8, 2016
Boise 6th Set Data Request 0062

Boise Data Request 0062

Reference the Company's response to Boise Data Request 0020: Please provide an updated workpaper 8.4 based on updated transfers to plant through December 31, 2015, excluding the referenced removal costs.

Response to Boise Data Request 0062

Please refer to Confidential Attachment Boise 0062 for an updated workpaper 8.4.

Confidential information is provided subject to the terms and conditions of the protective order in this proceeding.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

UE-152253 / Pacific Power & Light Company
February 11, 2016
Boise 7th Set Data Request 0069

Boise Data Request 0069

Reference the Company's response to Boise Data Request 0031: The Company's response is unresponsive. The accelerated depreciation on Jim Bridger and Colstrip are not, as the Company suggests in the response, a post-test period capital addition. Does the Company agree that the use of an average-of-monthly-average ("AMA") rate base assumption, when calculating the impact of accelerated depreciation on Jim Bridger and Colstrip, is inconsistent with its proposal to use end-of-period ("EOP") rate base? If no, please explain.

Response to Boise Data Request 0069

No, the Company does not agree that the use of average-of-monthly-average (AMA) rate base assumption in calculating the impact of accelerated depreciation on Jim Bridger and Colstrip is inconsistent with the proposal to use end-of-period (EOP) historical rate base.

As detailed in the direct testimony of Ms. McCoy, the Company's proposal to use EOP rate base is applied to historical rate base balances, as a means to reduce the regulatory lag inherent in historical test period data. By applying EOP rate base methodology to historical rate base, historical data is walked forward to a more current point in time, thus narrowing the discrepancy between historical balances and the balances during the rate effective period.

On the other hand, pro forma rate base adjustments in this filing are consistently made on an AMA basis to best reflect the average balance that will be in service and serving customers during the rate effective period.

The Company does not agree that its proposal to accelerate depreciation on Jim Bridger and Colstrip plants are "post-test period capital addition[s]." This proposal, however, was made on an AMA basis to maintain consistency with other pro forma rate base adjustments made in this filing.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
February 22, 2016
Boise 8th Set Data Request 0088

Boise Data Request 0088

Colstrip 3 O&M. Does the Company agree that, subsequent to the Commission Order in Cause No. U-83-57, it stipulated with Staff in Cause No. U-86-02 to remove from rates all costs associated with Colstrip 3, as well as all revenues associated from the Black Hills Power & Light Company (“Black Hills”) power sales agreement? If no, please provide all documents in the Company’s possession, including any testimony, briefs and stipulations, from Cause No. U-86-02, where it conclusively demonstrates that the Company was allowed to recover O&M expense associated with Colstrip 3 in Cause No. U-86-02.

Response to Boise Data Request 0088

No. The Company cannot find references in the Order to Cause No. U-86-02 that indicate the removal of all costs associated with Colstrip 3 was stipulated to. Please find a copy of the Order to Cause No. U-86-02 in Attachment Boise 0088-1. In this Order, the Company can find two places where Colstrip 3 adjustments are referenced. In Table II on Page 7 of the attachment, two uncontested adjustments were made with reference to Colstrip 3. The first of these adjustments is the “Colstrip/Black Hills” adjustment. This adjustment was made in order to be consistent with previous Commission findings, as described in the proposed testimony of Company witness Mr. James T. Watson (Line 22, Page 2, through Line 10, Page 3), a copy of which is provided as Attachment Boise 0088-2. Specifically, the “Colstrip/Black Hills” adjustment was made such that “...all utility plant associated with Colstrip Unit 3 and revenues from the Black Hills sale have been removed.” (Line 9 – 10, Page 3). Further evidence supporting only the removal of utility plant in the Colstrip 3 removal adjustment can be found in a data response to WUTC Staff in the Company’s 1999 general rate case (Docket No. UE-991832). Please find a copy of the referenced data response as Attachment Boise 0088-3. Subpart b of this response includes a copy of the adjustment prepared by WUTC Staff witness Merton Lott in Cause No. U-83-57, which, as detailed in the order of the 1983 Cause, was the basis of the approved Colstrip 3 removal adjustment. As shown in the adjustment prepared by Staff, no operation and maintenance (O&M) expenses were removed as part of this adjustment.

The second reference to Colstrip 3 in Cause U-86-02 is the “Colstrip 3 Disallowance” adjustment. Please see Attachment Boise 0088-4 for a copy of another data response provided to Staff in the Company’s 1999 general rate case. Subpart b of this data response explains the substance of this “Colstrip 3 Disallowance” adjustment, which also does not reflect any removal of O&M expenses for Colstrip 3.

The Company reiterates that adjustment 5.2 is made in compliance to Cause No. U-83-57, and have consistently made the same adjustment for all general rate cases since.

UE-152253 / Pacific Power & Light Company
February 22, 2016
Boise 8th Set Data Request 0088

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
February 22, 2016
Boise 8th Set Data Request 0091

Boise Data Request 0091

Transmission Wheeling Revenues: Please provide an explanation for why the Company uses the WRG and WRE factors to allocate wheeling revenues to Washington, rather than some other factor, such as the System Energy (“SE”) factor. In the response, please identify specifically where the use of the WRG and WRE factors were approved for use by the Commission for wheeling revenues.

Response to Boise Data Request 0091

Consistent with the West Control Area Inter-Jurisdictional Allocation Methodology (WCA) Manual, “firm wheeling revenues are allocated using the Wheeling Revenue – Generation (WRG) factor. Non-firm wheeling revenues are allocated using the Wheeling Revenue – Energy (WRE) factor.” The WRG and WRE factors were included in the WCA manual provided in Docket UE-100749, Docket UE-130043, and Docket UE-140762. These factors were used in the preparation of the wheeling revenue adjustment and approved by the Commission in each of these cases. The WCA manual was provided in response to data request, Boise 0070.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
February 22, 2016
Boise 8th Set Data Request 0093

Boise Data Request 0093

Transmission O&M: Does the Company agree that it would be more consistent with the WCA methodology to allocate Transmission O&M expense, as identified in the previous request, using a WRE factor? If no, please explain.

Response to Boise Data Request 0093

No. Consistent with West Control Area inter-jurisdictional allocation methodology (WCA), transmission operation and maintenance (O&M) expenses are allocated on a Control Area Generation East (CAGE) and Control Area Generation West (CAGW) factor when the control area can be clearly identified. Expenses that cannot be clearly allocated to a specific control area are then allocated on a System Generation (SG) factor.

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
March 15, 2016
Boise 10th Set Data Request 0098

Boise Data Request 0098

Does the Company agree that, as a result of its proposal to accelerate depreciation for the Colstrip and Jim Bridger power facilities, the rate base balances associated with those plants will decline more quickly than under its existing depreciation schedule? If no, please explain.

Response to Boise Data Request 0098

Yes.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley

UE-152253 / Pacific Power & Light Company
March 15, 2016
Boise 10th Set Data Request 0099

Boise Data Request 0099

Does the Company agree that one of the objectives of its proposal to accelerate depreciation for the Colstrip and Jim Bridger power facilities is to gradually reduce the unrecovered investment or rate base associated with those facilities to reduce the risk to customers associated with an early closure?

Response to Boise Data Request 0099

No. The objective is to provide greater resource planning flexibility to address state and federal environmental policies. See Exhibit No. __ (RBD-1T), lines 3-5 on page 5.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley

UE-152253 / Pacific Power & Light Company
March 15, 2016
Boise 10th Set Data Request 0100

Boise Data Request 0100

Does the Company agree that, as a component of a rate plan, it is important that the overall rate base associated with the Colstrip and Jim Bridger facilities be recalculated for the second rate period to reflect additional accelerated depreciation? If no, please explain.

Response to Boise Data Request 0100

No. PacifiCorp's two-year rate plan proposal was limited to a small number of discrete items, specifically major plant investments and cost increases associated with the expiration of production tax credits for renewable resources. PacifiCorp has not proposed to include all anticipated costs during the second year and has agreed to other commitments linked to the two-year rate plan.

PREPARER: R. Bryce Dalley

SPONSOR: R. Bryce Dalley

UE-152253 / Pacific Power & Light Company
March 15, 2016
Boise 10th Set Data Request 0101

Boise Data Request 0101

Please provide the forecast of Allowance for Deferred Income Taxes (ADIT), depreciation reserve, and rate base for Colstrip and Jim Bridger as of June 1, 2017, and June 1, 2018. Please assume that the Company's proposal to accelerate the life of these facilities is approved. Please also prepare the analysis in a manner similar to, and using a similar level of detail as, the workpapers of Ms. McCoy Page 6.4.

On March 7, 2016, Boise's consultant provided the following correction:

Please provide the forecast of Allowance for Deferred Income Taxes (ADIT), depreciation reserve, and rate base for Colstrip and Jim Bridger as of June **30**, 2017 and June **30**, 2018. Please assume that the Company's proposal to accelerate the life of these facilities is approved. Please also prepare the analysis in a manner similar to, and using a similar level of detail as, the workpapers of Ms. McCoy Page 6.4.

Response to Boise Data Request 0101

Please refer to Attachment Boise 0101-1 and Attachment Boise 0101-2. The adjustment as revised in Attachment Boise 0101-1 would replace Page 6.4 in Ms. McCoy's workpaper in its entirety. This adjustment provides the incremental impacts on rate base, both Accumulated Deferred Income Taxes (ADIT) and depreciation reserves of the proposed accelerated depreciation adjustment (6.4) per Ms. McCoy's Exhibit No. SEM-3, as of June 30, 2017. This adjustment was prepared under the assumption that the rate effective date of the current filing would be July 1, 2016. That being the assumption, the only change to Page 6.4 workpaper of Ms. McCoy required to reflect incremental rate base for balances as of June 30, 2017 is to revise rate base balances from the average-of-monthly-average (AMA) basis, to an end-of-period (EOP) basis at the end of the first effective rate year (July 1, 2016 through June 30, 2017).

Attachment Boise 0101-2 provides the additional incremental impacts on rate base, specifically, Accumulated Deferred Income Taxes (ADIT) of the proposed accelerated depreciation adjustment (6.4) per Ms. McCoy's Exhibit No. SEM-3, between July 1, 2017 to June 30, 2018. Page 6.4 adjustment as revised in Attachment Boise 0101-1 reflects the annual incremental impact of accelerated depreciation. Because straight-line depreciation is assumed, no further incremental adjustment to accumulated depreciation is required to reflect incremental impacts through June 30, 2018. The only incremental impact of accelerated depreciation on rate base between July 1, 2017 and June 30, 2018 would be the change in ADIT. This incremental impact to ADIT is captured in Attachment Boise 0101-2.

UE-152253 / Pacific Power & Light Company
March 15, 2016
Boise 10th Set Data Request 0101

PREPARER: Shelley McCoy

SPONSOR: Shelley McCoy

**PacifiCorp
Washington Expedited Rate Filing - June 2015
Adjustment to Depreciation on Jim Bridger and
Colstrip Plants
Revised in response to Boise Data Request 0101
For Assumed Rate Year ending June 30, 2017**

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
403SP	PRO	44,565,903	JBG	22.4370%	9,999,253	6.4.1
403SP	PRO	1,229,742	CAGW	22.5651%	277,492	6.4.1
		45,795,644			10,276,745	
108SP	PRO	(44,565,903)	JBG	22.4370%	(9,999,253)	6.4.2
108SP	PRO	(1,229,742)	CAGW	22.5651%	(277,492)	6.4.2
		(45,795,644)			(10,276,745)	

Adjustment to Expense:

Incremental Depreciation Expense

Adjustment to Rate Base:

Incremental Depreciation Reserve

Adjustment to Tax:

SCHMAT	PRO	36,798,561	JBG	22.4370%	8,256,495
41110	PRO	(12,589,272)	JBG	22.4370%	(2,824,655)
282	PRO	5,731,840	JBG	22.4370%	1,286,053

SCHMAT	PRO	1,087,134	CAGW	22.5651%	245,312
41110	PRO	(345,555)	CAGW	22.5651%	(77,975)
282	PRO	218,235	CAGW	22.5651%	49,245

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2025, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). Incremental reserves are reflected on an average basis.

This adjustment has been modified in response to Boise data request 0101. Incremental reserves and ADT are revised to reflect EOP incremental balances as of the end of the first effective rate year. This adjustment replaces Page 6.4 as filed in Ms. McCoy's testimony in its entirety.

Jim Bridger - Location 517000

	Incremental Impact Total Company Accumulated Incremental Reserves
7/31/2016	(3,713,825)
8/31/2016	(7,427,650)
9/30/2016	(11,141,476)
10/31/2016	(14,855,301)
11/30/2016	(18,569,126)
12/31/2016	(22,282,951)
1/31/2017	(25,996,776)
2/28/2017	(29,710,602)
3/31/2017	(33,424,427)
4/30/2017	(37,138,252)
5/31/2017	(40,852,077)
6/30/2017	(44,565,903)
7/31/2017	(48,279,728)
8/31/2017	(51,993,553)
9/30/2017	(55,707,378)
10/31/2017	(59,421,203)
11/30/2017	(63,135,029)
12/31/2017	(66,848,854)
1/31/2018	(70,562,679)
2/28/2018	(74,276,504)
3/31/2018	(77,990,329)
4/30/2018	(81,704,155)
5/31/2018	(85,417,980)
6/30/2018	(89,131,805)

Colstrip - Location 401000 (Unit 4 Only)

	Incremental Impact Total Company Accumulated Incremental Reserves
7/31/2016	(102,478)
8/31/2016	(204,957)
9/30/2016	(307,435)
10/31/2016	(409,914)
11/30/2016	(512,392)
12/31/2016	(614,871)
1/31/2017	(717,349)
2/28/2017	(819,828)
3/31/2017	(922,306)
4/30/2017	(1,024,785)
5/31/2017	(1,127,263)
6/30/2017	(1,229,742)
7/31/2017	(1,332,220)
8/31/2017	(1,434,698)
9/30/2017	(1,537,177)
10/31/2017	(1,639,655)
11/30/2017	(1,742,134)
12/31/2017	(1,844,612)
1/31/2018	(1,947,091)
2/28/2018	(2,049,569)
3/31/2018	(2,152,048)
4/30/2018	(2,254,526)
5/31/2018	(2,357,005)
6/30/2018	(2,459,483)

PacifiCorp
Washington Expedited Rate Filing - June 2015
Accelerated Depreciation on Jim Bridger and Colstrip Plants
Revised in response to Boise Data Request 0101
For Assumed Rate Year ending June 30, 2018

ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
SCHMAT 41110	PRO	37,182,507	JBG	22.4370%	8,342,841	
282	PRO	(12,734,983)	JBG	22.4370%	(2,857,349)	
		5,789,673	JBG	22.4370%	1,299,030	
SCHMAT 41110	PRO	1,097,646	CAGW	22.5651%	247,694	
282	PRO	(349,544)	CAGW	22.5651%	(78,875)	
		159,189	CAGW	22.5651%	35,921	

Adjustment to Tax:

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2023, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Deprecation Study (WA Docket No. UE-021271, Order dated July 31, 2003). Incremental reserves are reflected on an average basis.

This adjustment has been prepared in response to Boise data request 0101. Incremental ADT is walked forward to reflect EOP incremental balances as of the end of the second effective rate year. This adjustment is incremental to the adjustment provided in Attachment Boise 0101-1.

UE-152253 / Pacific Power & Light Company
February 25, 2016
PC Data Request 15 – 1st Supplemental

PC Data Request 15

Re: Pro Forma Major Plant Additions.

Please refer to page 13 of the Direct Testimony of Rick T. Link, Exhibit No. RTL-1CT. Please provide what the PVRR(d) would be in the select Selective Catalytic Reduction systems on Jim Bridger Units 3 and 4 approach if all assumptions remain unchanged with the exception of reducing the plant lives in the SCR investment scenario from the dates used in the model to 2025.

1st Supplemental Response to PC Data Request 15

The Company continues to object to this request as unduly burdensome and as requiring development of a special study or information not maintained in the ordinary course of business. Without waiving these objections, the Company responds as follows:

Please refer to Confidential 1st Supplemental Attachment PC 15-1 for the requested information. As discussed with Public Counsel, the Company performed the requested analysis assuming the depreciable lives of Jim Bridger Units 3 and 4 are through the end of 2025 in the case where Selective Catalytic Reduction (SCR) equipment is installed and both units continue operating as coal-fired facilities. In performing the requested analysis, the Company assumes that Jim Bridger Units 3 and 4 continue operating beyond the end of 2025. The alternative depreciable life assumption therefore has no impact on resource need, system dispatch, system fuel, and system non-fuel variable operating costs. The alternative depreciable life assumption only affects revenue requirement on incremental capital through 2025. Beyond 2025, the Company assumes that run-rate capital is treated as an expense.

Confidential 1st Supplemental Attachment PC 15-1 also includes a scenario in which the depreciable lives of Jim Bridger Units 3 and 4 are through the end of 2025 and the units are converted to natural gas. In this case, revenue requirement on capital is treated as described above for the continued coal-fired case.

Confidential 1st Supplemental Attachment PC 15-1 further summarizes the same analysis on a west control area basis.

The table below contains brief descriptions of the files supporting Confidential 1st Supplemental Attachment PC 15-1:

Attachments	Description
1 st Supp Attach PC 15-1, CONF	Summary, revenue requirement of the capital investments among different scenarios
1 st Supp Attach PC 15-2, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2037, SCR scenario

UE-152253 / Pacific Power & Light Company
February 25, 2016
PC Data Request 15 – 1st Supplemental

1 st Supp Attach PC 15-3, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2037, gas conversion scenario
1 st Supp Attach PC 15-4, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2037, gas conversion capital costs
1 st Supp Attach PC 15-5, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2025, SCR scenario
1 st Supp Attach PC 15-6, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2025, gas conversion scenario
1 st Supp Attach PC 15-7, CONF	Support revenue requirement calculations, Jim Bridger Units 3 and 4 depreciable life through 2025, gas conversion capital costs

Confidential information is provided subject to the terms and conditions of the protective order in this proceeding.

PREPARER: Hui Shu

SPONSOR: Rick Link

UE-152253 / Pacific Power & Light Company
February 5, 2016
PC Data Request 52

PC Data Request 52

Re: Pension Expense.

Since the actuarial assumptions for the 2016 pension plan would have been selected by PacifiCorp at the end of 2015, please provide the following:

- (a) Please provide the actuarial assumptions that were selected in December 2015 for use in the 2016 pension plan year.
- (b) Please provide a full and complete copy of the most recent projections of 2016 pension expense provided by the actuarial firm to the Company. This should include the impact of the actual 2015 plan experience and the actuarial assumptions that were selected for the 2016 plan year in December 2015. With the response, please provide all information provided by the actuarial firm in making the estimates.
- (c) Please provide the pension expense that would result from the actuarial calculations for 2016 on a similar basis to the test pension expense contained on Exhibit No. __ (SEM-3), page 4.2.2, of \$24,712,488.

Response to PC Data Request 52

- (a) Please refer to Attachment PC 52-1 for a listing of the actuarial assumptions.
- (b) Please refer to Attachment PC 52-2 for a complete copy of the most recent pension actuarial report.
- (c) Please refer to Attachment PC 52-3. The projected pension expense for 2016 on a similar basis to the test pension expense previously provided is calculated in the attachment.

PREPARER: Scott Mills

SPONSOR: Shelley McCoy

UE-152253 / Pacific Power & Light Company
February 5, 2016
PC Data Request 53

PC Data Request 53

Re: Post-Retirement Benefits Other Than Pensions (OPEB).

Since the actuarial assumptions for the 2016 OPEB plan would have been selected by PacifiCorp at the end of 2015, please provide the following:

- (a) Please provide the actuarial assumptions that were selected in December 2015 for use in the 2016 OPEB plan year.
- (b) Please provide a full and complete copy of the most recent projections of 2016 OPEB expense provided by the actuarial firm to the Company. This should include the impact of the actual 2015 plan experience and the actuarial assumptions that were selected for the 2016 plan year in December 2015. With the response, please provide all information provided by the actuarial firm in making the estimates.
- (c) Please provide the OPEB expense that would result from the actuarial calculations for 2016 on a similar basis to the Test Year Post Retirement expense contained on Exhibit No. __ (SEM-3), page 4.2.2, of (\$4,043,010).

Response to PC Data Request 53

- (a) Please refer to Attachment PC 53-1 for a listing of the actuarial assumptions.
- (b) Please refer to Attachment PC 53-2 for a complete copy of the most recent pension actuarial report.
- (c) Please refer to Attachment PC 53-3. The projected OPEB expense for 2016 on a similar basis to the test OPEB expense previously provided is calculated in the attachment.

PREPARER: Scott Mills

SPONSOR: Shelly McCoy