**PacifiCorp d/b/a Pacific Power & Light Company (PAC)**

**General Rate Case - Index of Files on CD**

**May 1, 2014**

**CD.1 WA UE-14\_Initial Filing and Workpapers**

1. UE-14\_PAC Index of Files on CD (May2014)

UE-14\_PAC Index of Files on CD (PACMay2014).docx

UE-14\_PAC Index of Files on CD (PACMay2014).pdf

1. UE-14\_PAC Cover Letter (May2014)

UE-14\_PAC Cover Letter (PACMay2014).docx

UE-14\_PAC Cover Letter (PACMay2014).pdf

UE-14\_PAC Cover Letter Attach A (PACMay2014).docx

UE-14\_PAC Cover Letter Attach A (PACMay2014).pdf

UE-14\_PAC Cover Letter Attach B (PACMay2014).doc

UE-14\_PAC Cover Letter Attach B (PACMay2014).pdf

UE-14\_PAC Cover Letter Attach C (PACMay2014).pdf

UE-14\_PAC Cover Letter Attach C (PACMay2014).xlsx

UE-14\_PAC Motion for Standard Protective Order (PACMay2014).docx

UE-14\_PAC Motion for Standard Protective Order (PACMay2014).pdf

1. UE-14\_PAC Application Summary (Exhibit A) (May2014)

UE-14\_PAC Cover Letter Attach A (PACMay2014).docx

UE-14\_PAC Cover Letter Attach A (PACMay2014).pdf

1. UE-14\_PAC Certificate of Service (May2014)

UE-14\_PAC Certificate of Service (PACMay2014).doc

UE-14\_PAC Certificate of Service (PACMay2014).pdf

1. UE-14\_PAC Tariffs (May2014)

|  |  |
| --- | --- |
|  Clean | Legislative |
| 15-1.REV.docx16-1.REV.docx17-1.REV.docx18-1.REV.docx24-1.REV.docx24-2.REV.docx33-1.REV.docx36-1.REV.docx36-2.REV.docx40-1.REV.docx40-2.REV.docx47T-1.REV.docx48T-1.REV.docx48T-2.REV.docx48T-3.REV.docx51-1.REV.docx51-2.REV.docx51-3.REV.docx52-1.REV.docx53-1.REV.docx54-1.REV.docx57-1.REV.docx57-2.REV.docx57-3.REV.docx80-1NEW.REV92-1NEW.REV94-1.NEW.docx300-1.REV.docx300-2.REV.docx300-3.REV.docxINDEX.3.REV.docxR8.1.REV.docxR8.3.REV.docxR8.4.NEW.REV.docxR11De5.REV.docx | 15-1.LEG.docx16-1.LEG.docx17-1.LEG.docx18-1.LEG.docx24-1.LEG.docx24-2.LEG.docx33-1.LEG.docx36-1.LEG.docx36-2.LEG.docx40-1.LEG.docx40-2.LEG.docx47T-1.LEG.docx48T-1.LEG.docx48T-2.LEG.docx48T-3.LEG.docx51-1.LEG.docx51-2.REV.docx51-3.REV.docx52-1.LEG.docx53-1.LEG.docx54-1.LEG.docx57-1.LEG.docx57-2.LEG.docx57-3.LEG.docx80-1NEW.LEG92-1NEW.LEG94-1.NEW.LEG.docx300-1.LEG.docx300-2.LEG.docx300-3.LEG.docxINDEX.3.LEG.docxR8.1.LEG.docxR8.3.REV.docxR8.NEW.LEG.docxR11De5.LEG.docx |

 UE-14\_Steward Exhibit No.\_\_(JRS-12)(PACMay2014).pdf

1. UE-14\_PAC Other (May 2014)

UE-14\_PAC 10Q 10K

 UE-14\_PAC 3-31-13 10-Q (PACMay2014).pdf

 UE-14\_PAC 6-30-13 10-Q (PACMay2014).pdf

 UE-14\_PAC 9-30-13 10-Q (PACMay2014).pdf

 UE-14\_PAC 12-31-12 10-K (PACMay2014).pdf

 UE-14\_PAC 12-31-13 10-K (PACMay2014).pdf

UE-14\_PAC Affiliated Interest

 UE-14\_PAC 2012 Affiliated Interest Report (PACMay2014).pdf

 UE-14\_PAC 2012 Supplement DRAFT.xlsx

 UE-14\_PAC Debt Issuance Prospectus

 UE-14\_ PAC Final Pro Suppl FMB 031014 (PACMay2014).pdf

 UE-14\_PAC$300M FMB Prospectus 060313 (PACMay2014).pdf

 UE-14\_PAC FERC Form 1

 UE-14\_FERC Form No. 1 2013 (PACMay2014).pdf

1. UE-14\_PAC Workpapers (PACMay2014)

UE-14\_Workpaper Index (PACMay2014).docx

UE-14\_Workpaper Index (PACMay2014).pdf

01 Dalley Workpapers

OPUC Order No 13-474 (Dec 2013).pdf

WA Commission Basis Report ROE Table.xlsx

02 Strunk Workpapers

 Value Line and Zacks Data

Value Line Central Companies 2013.06.22.pdf

Value Line Central Companies 2013.12.20.pdf

Value Line East Companies 2013.05.24.pdf

Value Line East Companies 2013.11.22.pdf

Value Line Industry West 2014.01.30.pdf

Value Line West Companies 2013.05.03.pdf

Value Line West Companies 2013.11.01.pdf

Zacks Utility Growth 2014.02.19 to send.pdf

 Workpapers

 \*AER Explanatory statement - rate of return guideline - December 2013.pdf

BofA ML A Utilities Factsheet.pdf

BofA ML BBB Utilities Factsheet.pdf

Bonbright 1961 capital attraction function.pdf

Brealey and Myers.pdf

Carleton et al 1983 Journal of Finance.pdf

DJ Utility and Industrial Index Volatilities.xlsx

\*FERC NYISO DCR ORDER 012814 (CALIBRATION).pdf

FFO to Debt compare.xlsx

FPC V\_ HOPE NAT\_ GAS CO\_, 320 U\_ S\_ 591 (1944) -- US Supreme Court Cases

 from Justia & Oyez.pdf

Gordon\_The Investment.pdf

Harris 1986 Financial Management.pdf

Ibbotson 2011 Risk Premia.pdf

Methodology Business Risk Financial Risk Matrix Expanded.pdf

PacifiCorp Relevered Beta Analysis.xlsx

\*Proxy Group Most Recent Rate Cases.xlsx

Roseman Comparable Earnings and the Fair Rate of Return.pdf

Ross, Westerfield, and Jaffe - unlevered beta formula.pdf

Ross, Westerfield, Jaffe 4th Ed. Opportunity Cost.pdf

 \*Strunk PacifiCorp ROE Final.xlsx

03 Williams Workpapers

 2014 WA GRC Cap Structure.xls

Bloomberg Forward Curve.pdf

Capital Structure wo pfd stk refinancing.xlsx

Cost of Long-Term Debt wo pfd stk.xlsx

Hypothetical Cost of Long-Term Debt.xlsx

\*Moody's December 23, 2013.pdf

Morin - New Regulatory Finance.pdf

RRA Regulatory Focus April 9, 2014.pdf

S&P - Key Credit Factors For Regulated Utilities Industry.pdf

S&P Debt Adjustments March 27, 2014.pdf

S&P December 6, 2013.pdf

S&P January 7, 2014.pdf

S&P November 6, 2013.pdf

04 Duvall Workpapers

 Testimony Support

\_Table 3 - Load Comparison 2014 v 2013 GRC.xlsx

\_Table 4 - Forecast Load Comparison.xls

\_WA GRC Testimony Support Index.xlsx

05 Siores Workpapers

(3) – Revenues

\*3.1 - 3.3 - Revenue Adjustment.xlsx

\*3.4 - SO2 Allowances Sales.xlsx

\*3.5 - REC Revenue.xlsx

\*3.6 - Wheeling Revenues.xls

\*3.7 - Ancillary Revenues.xlsx

\*3.8 - Schedule 300 Revenue.xlsx

\*3.9 - Wind Wake Loss Revenues.xlsx

(4) - O&M

\*4.1 - Misc General Expense & Rev Adj.xlsx

\*4.2 - 4.3 General Wage Increase.xlsx

\*4.4 - Irrigation Load Control Program Adj..xlsx

\*4.5 - Remove Non-Recurring Entries.xlsx

\*4.6 - DSM Expense Removal.xlsx

\*4.7 - Insurance Expense.xlsx

\*4.8 - Advertising Adjustment.xlsx

\*4.9 - Memberships and Subscriptions.xlsx

\*4.10 - Uncollectible Expense.xlsx

\*4.11 - Legal Expenses.xlsx

\*4.12 - Collection Agency Fees.xlsx

\*4.13 - IHS Global Insight Escalation.xlsm

(5) – NPC

\*5.1 & 5.1.1 - Net Power Costs.xlsx

\*5.2 - James River Royalty Offset Adj..xlsx

\*5.3 - Colstrip #3 Removal.xlsx

(6) – Depr

\*6.1 - Hydro Decommissioning.xlsx

\*6.2 - WA Adjust Depr Amt Reserve Dec13 AMA to Dec13 YE.xlsx

\*6.3 Depreciation Study and Annual Depreciation.xlsx

\*6.4 - Vehicle Depreciation - Depreciation Study.xls

(7) – Tax

\*7.2 - Property Tax Expense Adj.xlsx

\*7.3 - Renewable Energy Tax Credits.xlsx

\*7.4 - ADIT Balance Adj.xlsx

\*7.5 - WA Low Income Tax Credit.xlsx

\*7.6 - WA Flow-Through Adj.xlsx

\*7.7 - Remove Deferred State Tax Expenses & Balance.xlsx

\*7.8 - WA Public Utility Tax Adj.xlsx

(8) - Rate Base

\*8.1 - Jim Bridger Mine Rate Base Adj.xlsx

\*8.2 - Environmental Remediation.xlsx

\*8.3 - Customer Advances For Construction.xlsx

\*8.4 - Pro Forma Major Plant Additions.xlsx

\*8.4 Pro Forma Major Plant Additions Descriptions

\*8.5 - Misc Rate Base Adj.xlsx

\*8.6 - Powerdale Removal.xlsx

\*8.7 - Removal of Colstrip #4 AFUDC.xlsx

\*8.8 - WA Trojan Unrecovered Plant.xlsx

\*8.9 - Customer Service Deposits.xlsx

\*8.10 - Reg Asset Amortization Adj.xlsx

\*8.11 - Misc. Asset Sales and Removals.xlsx

\*8.12 - Plant Balances to December 2013 Balance.xlsx

\*8.13 - Investor Supplied Working Capital.xlsx

(9) - Production Factor

\*9.1 - Production Factor.xlsx

B-Tabs

\*B1 - Electric Operations Revenues.xlsx

\*B2 - O&M.xlsx

\*B3 - Depreciation Expense.xlsx

\*B4 - Amortization Expense.xlsx

\*B5 - Taxes Other Than Income.xlsx

\*B6 - Interest Expense & RETC.xlsx

\*B6 - Schedule M.xlsx

\*B7 - DIT Expense.xlsx

\*B7 - ITC Amortization.xlsx

\*B8 - EPIS .xlsx

\*B9 - Capital Lease.xlsx

\*B10 - PHFU.xlsx

\*B11 - Deferred Debits.xlsx

\*B13 - Materials & Supplies.xlsx

\*B14 - Cash Working Capital.xlsx

\*B15 - Misc. Rate Base.xlsx

\*B16 - Weatherization Reg. Assets.xlsx

\*B17 - Depreciation Reserve.xlsx

\*B18 - Amortization Reserve.xlsx

\*B19 - DIT Balance.xlsx

\*B19 - ITC Balance.xlsx

\*B20 - Customer Advances.xlsx

Filed Models

\*WA JAM December 2013 GRC.xls

\*WA RAM December 2013 GRC.xls

Models supporting capital structure scenarios in Exhibit NCS-6

\*WA JAM December 2013 GRC Alt Cap.xls

\*WA RAM December 2013 GRC Alt Cap.xls

Models supporting NPC scenarios in Exhibit NCS-7

\*WA JAM December 2013 GRC - Load Dec..xls

\*WA JAM December 2013 GRC Re-pricing QFs.xls

\*WA JAM December 2013 GRC Situs Assign QFs.xls

\*WA RAM December 2013 GRC - Load Dec..xls

\*WA RAM December 2013 GRC Re-pricing Qfs.xls

\*WA RAM December 2013 GRC Situs Assign QFs.xls

2014 WA GRC Siores Exhibit Index.docx

\*2014 WA GRC Tax Model.xlsx

\*Revenue Requirement Summary Model - 2014 WA GRC.xlsx

\*Revenue Requirement Workpaper Approved Factors.xlsx

Revenue Requirement Workpaper FERC Form 1 Data by Month.xlsx

Revenue Requirement Workpaper Flow Chart 2014 WA GRC.xlsx

Revenue Requirement Workpaper Summary 2014 WA GRC.docx

06 Coughlin Workpapers

 Collection Agency Charge Data.xlsx

 MWM Task Duration.xlsx

Schedule 300 Fees Charged 2011 to 2013.xlsx

Washington Distribution Use of Facilities Charge.xlsm

Washington Transmission Use of Facilities Charge.xlsm

07 Steward Workpapers

 Exhibit\_\_\_(JRS-4)

Tab 1

\*WA COS Procedures.docx

Tab 2

\*Functional Results.xlsx

Tab 3

\*Functional Factors.xlsm

Tab 4 & 5

\*COS WA Dec 2013.xlsm

Tab 6

\*Peak Credit Calculation.xlsx

Corporate Account Managers Breakout Data.xlsx

\*COS WA Dec 2013 - CAM Direct Assignment.xlsm

\*COS WA Dec 2013 - NDG Allocation.xlsm

Exhibit No.\_\_(JRS-9) workpaper.xlsx

Exhibit No.\_\_(JRS-10) workpaper.xlsx

Steward - workpaper index.docx

Table 1 (JRS-1T).xlsx

Table 2 (JRS-1T).xlsx

\*WA 2014 Present Revenues Dec 2013 for filing.xlsx

\*WA Loads Dec 2013.xlsx

Wind-Related (NDG) Breakout Data.xlsx

**CD.2 WA UE-14\_PAC Testimony and Exhibits (PACMay2014)**

1. UE-14\_Reiten (PACMay2014)

UE-14\_Reiten Testimony Exhibit No \_\_\_(RPR-1T)(PACMay2014).docx

UE-14\_Reiten Testimony Exhibit No.\_\_\_(RPR-1T)(PACMay2014).pdf

UE-14\_Reiten Exhibit No.\_\_\_(RPR-2)(PACMay2014).docx

UE-14\_Reiten Exhibit No.\_\_\_(RPR-2)(PACMay2014).pdf

1. UE-14\_Dalley (PACJan2013)

 UE-14\_Dalley Testimony Exhibit No.\_\_(RBD-1T)(PACMay2014).docx

 UE-14\_Dalley Testimony Exhibit No.\_\_(RBD-1T)(PACMay2014).pdf

 UE-14\_Dalley Exhibit No.\_\_\_(RBD-2)(PACMay2014).pdf

1. UE-14\_Strunk (PACMay2014)

 UE-14\_Strunk Testimony Exhibit No.\_\_(KGS-1T)(PACMay2014).docx

 UE-14\_Strunk Testimony Exhibit No.\_\_(KGS-1T)(PACMay2014).pdf

 UE-14\_Strunk Exhibit No.\_\_\_(KGS-2)(PACMay2014).docx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-2)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-3)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-3)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-4)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-4)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-5)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-5)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-6)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-6)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-7)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-7)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-8)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-8)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-9)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-9)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-10)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-10)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-11)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-11)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-12)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-12)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-13)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-13)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-14)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-14)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-15)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-15)(PACMay2014).pdf

UE-14\_Strunk Exhibit No.\_\_\_(KGS-16)(PACMay2014).xlsx

UE-14\_Strunk Exhibit No.\_\_\_(KGS-16)(PACMay2014).pdf

1. UE-14\_Williams (PACMay2014)

 UE-14\_Williams Testimony Exhibit No.\_\_\_(BNW-1T)(PACMay2014).docx

 UE-14\_Williams Testimony Exhibit No.\_\_\_(BNW-1T)(PACMay2014).pdf

UE-14\_Williams Exhibit No.\_\_\_(BNW-2)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-3)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-4)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-5)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-6)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-7)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-8)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-9)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-10)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-11)(PACMay2014).xlsx

 UE-14\_Williams Exhibit No.\_\_\_(BNW-11)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-12)(PACMay2014).xlsx

 UE-14\_Williams Exhibit No.\_\_\_(BNW-12)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-13)(PACMay2014).pdf

UE-14\_Williams Exhibit No.\_\_\_(BNW-14)(PACMay2014).xlsx

 UE-14\_Williams Exhibit No.\_\_\_(BNW-14)(PACMay2014).pdf

 UE-14\_Williams Exhibit No.\_\_\_(BNW-15)(PACMay2014).xlsx

 UE-14\_Williams Exhibit No.\_\_\_(BNW-15)(PACMay2014).pdf

1. UE-14\_Vail (PACMay2014)

 UE-14\_Vail Testimony Exhibit No.\_\_\_(RAV-1T)(PACMay2014).docx

 UE-14\_Vail Testimony Exhibit No.\_\_\_(RAV-1T)(PACMay2014).pdf

1. UE-14\_Tallman (PACMay2014)

 UE-14\_Tallman Testimony Exhibit No.\_\_\_(MRT-1T)(PACMay2014).docx

 UE-14\_Tallman Testimony Exhibit No.\_\_\_(MRT-1T)(PACMay2014).pdf

 UE-14\_Tallman Exhibit No.\_\_\_(MRT-2)(PACMay2014).pdf

 UE-14\_Tallman Exhibit No.\_\_\_(MRT-3)(PACMay2014).pdf

1. UE-14\_Ralston (PACMay2014)

 UE-14\_Ralston Testimony Exhibit No.\_\_\_(DMR-1T)(PACMay2014).docx

 UE-14\_Ralston Testimony Exhibit No.\_\_\_(DMR-1T)(PACMay2014).pdf

1. UE-14\_Duvall (PACMay2014)

 UE-14\_Duvall Redacted Testimony Exhibit No.\_\_\_(GND-1CT)(PACMay2014).docx

 UE-14\_Duvall Redacted Testimony Exhibit No.\_\_\_(GND-1CT)(PACMay2014).pdf

 UE-14\_Duvall Exhibit No.\_\_\_(GND-2)(PACMay2014).pdf

 UE-14\_Duvall Exhibit No.\_\_\_(GND-3)(PACMay2014).pdf

1. UE-14\_Wilson (PACMay2014)

 UE-14\_Wilson Testimony Exhibit No.\_\_\_(EDW-1T)(PACMay2014).docx

 UE-14\_Wilson Testimony Exhibit No.\_\_\_(EDW-1T)(PACMay2014).pdf

1. UE-14\_Siores (PACMay2014)

 UE-14\_Siores Testimony Exhibit No.\_\_\_(NCS-1T)(PACMay2014).docx

 UE-14\_Siores Testimony Exhibit No.\_\_\_(NCS-1T)(PACMay2014).pdf

UE-14\_Siores Exhibit No.\_\_\_(NCS-2)(PACMay2014).xlsx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-2)(PACMay2014).pdf

 UE-14\_Siores Exhibit No.\_\_\_(NCS-3)(PACMay2014).pdf

 UE-14\_Siores Redacted Exhibit No.\_\_\_(NCS-4C)(PACMay2014).pdf

UE-14\_Siores Exhibit No.\_\_\_(NCS-5)(PACMay2014).docx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-5)(PACMay2014).pdf

UE-14\_Siores Exhibit No.\_\_\_(NCS-6)(PACMay2014).xlsx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-6)(PACMay2014).pdf

UE-14\_Siores Exhibit No.\_\_\_(NCS-7)(PACMay2014).xlsx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-7)(PACMay2014).pdf

 UE-14\_Siores Redacted Exhibit No.\_\_\_(NCS-8C)(PACMay2014).pdf

UE-14\_Siores Exhibit No.\_\_\_(NCS-9)(PACMay2014).xlsx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-9)(PACMay2014).pdf

1. UE-14\_Coughlin (PACMay2014)

 UE-14\_Coughlin Testimony Exhibit No.\_\_\_(BAC-1T)(PACMay2014).docx

 UE-14\_Coughlin Testimony Exhibit No.\_\_\_(BAC-1T)(PACMay2014).pdf

UE-14\_Coughlin Exhibit No.\_\_\_(BAC-2)(PACMay2014).xlsx

 UE-14\_Coughlin Exhibit No.\_\_\_(BAC-2)(PACMay2014).pdf

UE-14\_Coughlin Exhibit No.\_\_\_(BAC-3)(PACMay2014).xlsx

 UE-14\_Coughlin Exhibit No.\_\_\_(BAC-3)(PACMay2014).pdf

UE-14\_Coughlin Exhibit No.\_\_\_(BAC-4)(PACMay2014).xlsx

 UE-14\_Coughlin Exhibit No.\_\_\_(BAC-4)(PACMay2014).pdf

UE-14\_Coughlin Exhibit No.\_\_\_(BAC-5)(PACMay2014).xlsx

 UE-14\_Coughlin Exhibit No.\_\_\_(BAC-5)(PACMay2014).pdf

1. UE-14\_Steward (PACMay2014)

 UE-14\_Steward Testimony Exhibit No.\_\_\_(JRS-1T)(PACMay2014).docx

 UE-14\_Steward Testimony Exhibit No.\_\_\_(JRS-1T)(PACMay2014).pdf

 UE-14\_Steward Exhibit No.\_\_\_(JRS-2)(PACMay2014).xlsx

UE-14\_Steward Exhibit No.\_\_\_(JRS-2)(PACMay2014).pdf

 UE-14\_Steward Exhibit No.\_\_\_(JRS-3)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-3)(PACMay2014).pdf

 UE-14\_Steward Exhibit No.\_\_\_(JRS-4)(PACMay2014).pdf

 UE-14\_Steward Exhibit No.\_\_\_(JRS-5)(PACMay2014).xlsx

UE-14\_Steward Exhibit No.\_\_\_(JRS-5)(PACMay2014).pdf

 UE-14\_Steward Exhibit No.\_\_\_(JRS-6)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-6)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-7)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-7)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-8)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-8)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-9)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-9)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-10)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-10)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-11)(PACMay2014).xlsx

 UE-14\_Steward Exhibit No.\_\_\_(JRS-11)(PACMay2014).pdf

UE-14\_Steward Exhibit No.\_\_\_(JRS-12)(PACMay2014).pdf

**CD.3 WA UE-14\_Confidential Testimony and Exhibits (PACMay2014)**

UE-14\_Duvall Confidential Testimony (PACMay2014)

 UE-14\_Duvall Testimony Exhibit No.\_\_\_(GND-1CT)(PACMay2014).docx

 UE-14\_Duvall Testimony Exhibit No.\_\_\_(GND-1CT)(PACMay2014).pdf

UE-14\_Siores Confidential Exhibit (PACMay2014)

 UE-14\_Siores Exhibit No.\_\_\_(NCS-4C)(PACMay2014).pdf

 UE-14\_Siores Exhibit No.\_\_\_(NCS-8C)(PACMay2014).xlsx

 UE-14\_Siores Exhibit No.\_\_\_(NCS-8C)(PACMay2014).pdf

**CD.4 WA UE-14\_Confidential Workpapers (PACMay2014)**

UE-14\_Workpaper Index (PACMay2014).pdf

 UE-14\_Workpaper Index (PACMay2014).docx

1. Confidential Duvall Workpapers

NPC Workpapers

 Attach NPC Workpapers -1 CONF

 WAGRC March16\_NPC Study 2014 05 01 CONF.xlsm

 Attach NPC Workpapers -2 CONF

 WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 CONF.zip

 \*1312 OFPC (CY 2013 - 2018)\_2014 01 02###\_GLOBAL\_.csv

 \*GN\_State Bubble Map\_simplified\_2012 07 13###\_GLOBAL\_.csv

\*GN\_STF (1312) MAR14 CONF\_2014 03 12 (2014-2016) WCA###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Incremental Costs\_Null###\_GLOBAL\_.csv

\*Load Forecast - 20 Year \_2014 02 28 (12MEMarch16) WCA ###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

main-project.xml

\*Oneoff \_WA\_Demand CONF (xBAL23)###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff \_WA\_EOR CONF (Wind 4hour Block)###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff \_WA\_EOR CONF (xLJ Rev)###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff \_WA\_Market Capacity MAR14 CONF (OR)###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff \_WA\_Weekly Hydro (1312OFPC) CONF (xBAL23)###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff\_WA\_Planned Outages CONF\_Market Cap (OR) ###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*Oneoff\_WA\_Planned Outages CONF\_Wind 4hour Block###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

SEID\_HOURLY\_2013 04 09###\_GLOBAL\_.csv

\*WA\_Delivery Points CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Demand CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Energy Charge (1312) CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_EOR CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Fuel Price (1312) CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Heat Rate Coefficients CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Market Capacity MAR14 CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_OtherCost (1312) MAR14 CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Planned Outages CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

\*WA\_Weekly Hydro (1312OFPC) CONF###WA GRC UE-xxxxxx (GRC March16) NPC Direct Filing 2014 05 01 .csv

 Attach NPC Workpapers -3 CONF

WA\_Contracts

Leaning Juniper II 7-21-06 TT4430 Amend 1 Wind Indemnity Agt (dtd 9-10-13).pdf

Paul Luckey 12-24-13 TT4371 QF PPA Endur 21055.pdf

\*Three Sisters Irr Dist 2-18-14 TT4503 Executed QF PPA for Oregon Hydro 0.7MW Endur 21099.pdf

\*WA\_Delivery Points CONF.xlsx

\*WA\_Demand CONF.xlsx

\*WA\_Energy Charge (1312) CONF.xlsx

\*WA\_EOR CONF.xlsx

\*WA\_Fuel Price (1312) CONF.xlsx

\*WA\_Heat Rate Coefficients CONF.xlsx

\*WA\_Load Contingency (2010-2013) CONF.xlsx

\*WA\_Market Capacity MAR14 CONF.xlsx

\*WA\_OtherCost (1312) MAR14 CONF.xlsx

\*WA\_Planned Outages CONF.xlsx

\*WA\_Weekly Hydro (1312OFPC) CONF.xlsx

\*WAw\_Bridger Ratio.xlsx

\*WAw\_Contracts CONF.xlsx

\*WAw\_Daily Screen - 7 CHE CONF.xlsm

\*WAw\_Daily Screen - 8 HRM1 CONF.xlsm

\*WAw\_Daily Screen - 9 HRM2 CONF.xlsm

\*WAw\_Gas Swaps (1312) MAR14 CONF.xlsx

\*WAw\_Heat Rate Curve Backup (Dec13) CONF.zip

\*Chehalis 13Dec Rev 3-07-2014.xlsx

\*Colstrip 13Dec Rev 2-17-2014.xlsx

\*Hermiston 13Dec Rev 3-28-2014.xlsx

\*Jim Bridger 13Dec Rev2-13-2014.xlsx

\*WAw\_Hydro Outage calcs (48 month Dec 2013) CONF.xlsx

\*WAw\_Indexed Contracts (1312) CONF.xlsx

\*WAw\_Lewis Efficiency and Motoring CONF.xlsx

\*WAw\_Market Price Index (1312) CONF.xlsx

\*WAw\_Mid-C Contract Costs (1312) CONF.xlsx

\*WAw\_Modified Hourly ECA CONF.xlsx

\*WAw\_Non Owned Generation CONF.xlsx

\*WAw\_Outage Events Backup 48mos. ending 201312 CONF.xlsx

\*WAw\_Pipeline & Storage Fees (1312) CONF.xlsx

\*WAw\_QF (Endur 2014 02 13) (1312) CONF.xlsx

\*WAw\_Startup Costs (1312) CONF.xlsm

\*WAw\_STF trading margin - 48mos. ending 2013 12 CONF.xlsx

\*WAw\_Thermal Attributes (Conf).xlsx

\*WAw\_Transmission Topology CONF.xlsx

\*WAw\_Transmission Topology Map CONF from UE-130043.pptx

\*WAw\_Transmission Topology Map CONF.pptx

\*WAw\_Wheeling CONF.xlsx

\*WAw\_Wind CONF.xlsx

\*WAw\_Wind Hourly Shape 2012 CONF.xlsx

 NPC Workpapers.doc

 Testimony Support CONF

Testimony Oneoffs

Data Series

\*Oneoff \_WA\_Demand CONF (xBAL23).xlsx

\*Oneoff \_WA\_EOR CONF (4hour Block).xlsx

\*Oneoff \_WA\_EOR CONF (xLJ Rev).xlsx

\*Oneoff \_WA\_Market Capacity MAR14 CONF (OR).xlsx

\*Oneoff \_WA\_Weekly Hydro (1312OFPC) CONF (xBAl23).xlsx

\*Oneoff \_WAw\_Non Owned Generation CONF (xBAL23).xlsx

\*Oneoff \_WAw\_Wind CONF (xLJ Rev).xlsx

\*Oneoff \_WAw\_Wind Hourly Shape 2012 CONF (xLJ Rev).xlsx

NPC Reports

\*Oneoff WAGRC March16\_NPC study 2014 05 01 (ORCA QF Load Decrement).xlsm

\*Oneoff WAGRC March16\_NPC study 2014 05 01 (ORCA QFs repriced at WA AC with inflation).xlsm

\*Oneoff WAGRC March16\_NPC Study 2014 05 01 Market Cap (OR).xlsm

\*Oneoff WAGRC March16\_NPC Study 2014 05 01 Wind (4hour Block).xlsm

\*Oneoff WAGRC March16\_NPC Study 2014 05 01 xBAL23.xlsm

\*Oneoff WAGRC March16\_NPC Study 2014 05 01 xLeaning Juniper Revenue.xlsm

\*Oneoff WAGRC March16\_NPC Study 2014 05 01 xORCA QFs.xlsm

Wind Market Value

\*UE061546 Wind Market Value.xlsx

\*UE080220 Wind Market Value.xlsx

\*UE090205 Wind Market Value.xlsx

\*UE100749 Wind Market Value.xlsx

\*UE111190 Wind Market Value.xlsx

\*UE130043 Wind Market Value.xlsx

\*\_Figure 1-Wind Hourly Shape\_ Table 3-COV CONF.xlsx

\*\_Figure 2 - STF Sales Transactions CONF.xlsx

\*\_Table 7 - Wind Market Risk\_2007-2012 CONF.xlsm

\*Actual Hourly Wind Mkt Value 2007 - 2012 CONF.xlsx

\*CAOR QF Repricing CONF.xlsx

GRID User Guide CONF.zip

\*GRID-U020-02-02 - Algorithm Guide CONF.pdf

\*GRID-U030-02-01 - Data Series Guide CONF.pdf

GRID-U030-02-01 - Diagnostic Guide Budget Reports CONF.pdf

\*GRID-U030-02-01 - GUI Guide CONF.pdf

\*GRID-U030-02-01 - Internet Access Guide CONF.pdf

\*Reb\_5-C7\_WAw\_QF (Endur 2013 05 01 1306) (Conf).xlsx

\*UE130043 WA GRC CY14 Final NPC Report CONF.xlsm

\*WAGRC March16\_NPC Study 2014 05 01 CONF.xlsm

 A1. Duvall - Coal Costs CONF

2013 GRC Workpapers

LOM September 28, 2012 Rev

 OPEX-CAPEX

2012 10 YR UG MNT BUDGET 300 FT V1Prelim (3).xlsx

2012 surface budget manpower 9-28-12.xls

\*2012-2022 OPTION 3 SUM I Surface Maint. Parts.xlsx

\*2013 10-Yr Budget Explosives.xlsx

\*2013 Approved Business Plan Sumstat.xlsx

\*2013 Depr Exp 10YP-UG LOM 2037.xls

\*2013 Depr Exp 10YP-Version 1.xls

Accrued Extraction Tax Balances 2010.xlsx

\*BCC – UG Other Expenditures.xlsx

\*BCC 2012 10YP YOY Comparison – Sep 28, 2012 to September 23, 2011.xlsx

\*BCC 2012 10YP YOY Comparison – September 28, 2012 to July 20, 2012.xlsx

\*BCC 2012 10YP YOY Comparison – September 28, 2012 to July 23, 2012.xlsx

BCC 2013 Budget Closure Monitor.xlsx

BCC 2013 Budget Closure Plan Demo.xlsx

BCC Assumptions.xls

\*BCC Cost Center 1420 – UG (surface) Conveyors-Coal Handling.xlsx

BCC Health Insurance Evaluation – Crane proposals 083110.xlsx

BCC LOM Capital Summary - 8-31-2012 - incl Final Reclam - adjusted (9-25-12).xlsx

\*BCC Production-Operating Cost Schedules.xlsx

\*BCC Surface Mine – CC Detail .xlsx

\*BCC Surface Mine – Fleet CC Detail.xlsx

\*BCC Underground Operating Supplies.xlsx

BLS Data.xlsx

Capitalized Development Calculation \_REV1.xlsx

Capitalized Development Calculation.xlsx

\*Carlson Data UG 10 YR 8-2-2012.xlsx

\*Carlson Data UG LOM 8-12 .xlsx

Coal Quality Royalties ABP 8-28.xlsx

Copy BCC LOM Capital Summary - 8-31-2012 - incl Final Reclam - adjusted (9-12-12).xlsx

\*Escalation Rates 5-17-12.xlsx

\*Fuel Price and Index Fcst Master 9-24-12.xlsx

Healthcare\_Cost\_Analysis 5-27-11.xlsx

Highwall Reduction Blasting Yards.xlsx

Longwall Cycles.xlsx

Mid Columbia C.xlsx

\*Outside Services – SURFACE.xlsx

\*Outside Services – UG.xlsx

\*SURFACE\_LABORMODULE.xlsx

\*UG – Overhaul Budget.xlsx

UG OpSupp Comparison.xlsx

UG OpSupplies By Acct Budget Changes – 2013.xlsx

UG Roof Support Pricing 2-2012.xlsx

\*UNDERGROUND\_LABORMODULE.xlsx

\*All Inclusive Index Less Fuel Calculation.xlsx

BR12 WA GRC CY2014 WCA Thermal MMBTU\_2013 11.xlsx

BRIDGER.xlsx

COLSTRIP.xlsx

\*Contract Escalations.xlsx

FLLTSUMM.xlsx

\*Fuel Price and Index Fcst Master.xlsx

Reb\_WA GRC CY2014 WCA Thermal MMBTU (For Durning)\_2013 07 22.xlsx

BCC Budget 10-4-2013 wEITF 04-6

OPEX-CAPEX

01 OpsCostSchedules.xlsx

02 SumStat.xlsx

\*03 Labor- SURF.xlsx

\*04 Labor- UG.xlsx

05 Explosives 2024-2037.xlsx

05 Explosives.xlsx

\*06 CC Detail- SURF.xlsx

\*07 Fleet CC Detail- SURF.xlsx

\*08 Ops Supplies- UG.xlsx

09 OH- UG.xlsx

\*10 Maint- UG.xlsx

\*11 OS- SURF.xlsx

\*12 OS- UG.xlsx

\*13 Other Exp- UG.xlsx

\*14 Depr Exp 10YP.xlsx

15 LW Cycles.xlsx

\*16 CC 1420 - UG (surf) Conveyors-Coal Handling.xlsx

17 Cap Dev Calc REV1.xlsx

18 Healthcare\_Cost\_Analysis 5-27-11.xlsx

\*2012 surface budget manpower 9-28-12.xls

\*2012-2022 OPTION 3 SUM - Surface Maint. Parts.xlsx

\*2014 Budget Capital (final - ug).xlsx

\*2014 Capex LOM Worksheets (final).xlsx

\*2014 Capex LOM Worksheets.xlsx

Accrued Extraction Tax Balances 2010.xlsx

\*BCC 2014 10YP YOY Comparison - July 23, 2012 to October 4, 2013.xlsx

\*BCC 2014 10YP YOY Comparison - October 4, 2013 to July 23, 2012.xlsx

\*BCC 2014 10YP YOY Comparison - October 4, 2013 to June 20, 2013.xlsx

\*BCC 2014 10YP YOY Comparison - October 4, 2013 to September 23, 2013.xlsx

\*BCC 2014 10YP YOY Comparison - September 17, 2013 to July 23, 2012.xlsx

\*BCC 2014 10YP YOY Comparison - September 17, 2013 to June 20, 2013.xlsx

BCC Assumptions.xls

BLS Data.xlsx

\*Carlson UG Data 4-2-13(2014 budget).xlsx

\*Carlson UG Data 9-5-13.xlsx

Coal Quality Royalty 10-2013.xlsx

Coal Quality Royalities.xlsx

Coal Quality Royalty 9-2013.xlsx

\*Coal Royalty-Surf Uncovered 10-3-13.xlsx

Contractor Final Closure DB.xlsx

Copy BCC LOM Capital Summary - 8-31-2012 - incl Final Reclam - adjusted (9-12-12).xlsx

D&B Final Closure Contractor.xlsx

\*Escalation Rates 4-25-13.xlsx

\*Escalation Rates 9-19-13.xlsx

\*Fuel Price and Index Fcst Master Sept.xlsx

\*Fuel Price and Index Fcst Master4-17-13.xlsx

Highwall Reduction Blasting Yards.xlsx

Historical Water thru Clarifier.xlsx

Mid Columbia C.xlsx

Scraper Cost per BCY.xlsx

UG OpSupp Comparison.xlsx

UG Roof Support Pricing 2-2013.xlsx

UG Roof Support Pricing Aug13-Feb14.xlsx

 \*All Inclusive Index Less Fuel Calculation.xlsx

BRIDGER.xlsx

\*COLSTRIP.xlsx

\*Contract Escalations.xlsx

\*Cost Comparison.xlsx

FLLTSUMM Export WA GRC Apr14-Mar16 4-2-14.xlsx

FLLTSUMM.xlsx

\*Fuel Price and Index Fcst Master.xlsx

WA GRC March16 WCA Thermal MMBTU (For Durning)\_2014 04 01.xlsx

1. Confidential Coughlin Workpapers

\*WA 2013 CON REC RMP Analysis.xlsx