**Pacific Power & Light Company**

**Docket UE-152253 – Rebuttal –Index of Electronic Files and Workpapers**

**April 7, 2016**

**CD.1 WA UE-152253 Rebuttal Filing and Workpapers (PACApr2016)**

A. UE-152253 PAC Index of Files on CD

UE-152253 Index (PACApr2016).docx

UE-152253 Index (PACApr2016).pdf

B. UE-152253 PAC Testimony and Exhibits

01 R. Bryce Dalley

UE-152253 Dalley Exhibit No RBD-4 (PACApr2016).pdf

UE-152253 Dalley Reb Testimony Exh No RBD-3T (PACApr2016).docx

UE-152253 Dalley Reb Testimony Exh No RBD-3T (PACApr2016).pdf

02 Chad A. Teply

UE-152253 Teply Exhibit No CAT-15 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-16 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-17 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-19 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-24 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-25 (PACApr2016).pdf

UE-152253 Teply Exhibit No CAT-26 (PACApr2016).pdf

UE-152253 Teply Redacted Reb Testimony Exh No CAT-14CT (PACApr2016).docx

UE-152253 Teply Redacted Reb Testimony Exh No CAT-14CT (PACApr2016).pdf

03 Rick T. Link

UE-152253 Link Redacted Reb Testimony Exh No RTL-11CT (PACApr2016).docx

UE-152253 Link Redacted Reb Testimony Exh No RTL-11CT (PACApr2016).pdf

04 Dana Ralston

UE-152253 Ralston Redacted Exhibit No DR-2C (PACApr2016).pdf

UE-152253 Ralston Redacted Exhibit No DR-2C (PACApr2016).xlsx

UE-152253 Ralston Redacted Exhibit No DR-3C (PACApr2016).pdf

UE-152253 Ralston Redacted Exhibit No DR-3C (PACApr2016).xlsx

UE-152253 Ralston Redacted Exhibit No DR-4C (PACApr2016).pdf

UE-152253 Ralston Redacted Exhibit No DR-4C (PACApr2016).xlsx

UE-152253 Ralston Redacted Reb Testimony Exh No DR-1CT (PACApr2016).docx

UE-152253 Ralston Redacted Reb Testimony Exh No DR-1CT (PACApr2016).pdf

05 Richard A. Vail

UE-152253 Vail Reb Testimony Exh No RAV-3T (PACApr2016).docx

UE-152253 Vail Reb Testimony Exh No RAV-3T (PACApr2016).pdf

06 Kurt G. Strunk

UE-152253 Strunk Exhibit No KGS-20 (PACApr2016).pdf

UE-152253 Strunk Exhibit No KGS-20-32 (PACApr2016).xlsx

UE-152253 Strunk Exhibit No KGS-21 (PACApr2016).pdf

UE-152253 Strunk Exhibit No KGS-22 (PACApr2016).pdf

UE-152253 Strunk Exhibit No KGS-23 (PACApr2016).pdf

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UE-152253 Strunk Exhibit No KGS-25 (PACApr2016).pdf

UE-152253 Strunk Exhibit No KGS-26 (PACApr2016).pdf

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UE-152253 Strunk Exhibit No KGS-30 (PACApr2016).pdf

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07 Kathryn C. Hymas

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UE-152253 Hymas Reb Testimony Exh No KCH-1T (PACApr2016).pdf

08 Shelley E. McCoy

UE-152253 McCoy Exhibit No SEM-7 (PACApr2016).pdf

UE-152253 McCoy Exhibit No SEM-8 (PACApr2016).pdf

UE-152253 McCoy Exhibit No SEM-9C Redacted (PACApr2016).pdf

UE-152253 McCoy Exhibit No SEM-9C Redacted (PACApr2016).xlsx

UE-152253 McCoy Exhibit No SEM-10 (PACApr2016).pdf

UE-152253 McCoy Exhibit No SEM-11 (PACApr2016).docx

UE-152253 McCoy Exhibit No SEM-11 (PACApr2016).pdf

UE-152253 McCoy Exhibit No SEM-12 (PACApr2016).docx

UE-152253 McCoy Exhibit No SEM-12 (PACApr2016).pdf

UE-152253 McCoy Reb Testimony Exh No SEM-6T (PACApr2016).docx

UE-152253 McCoy Reb Testimony Exh No SEM-6T (PACApr2016).pdf

09 Joelle R. Steward

93-1.LEG(Rebuttal).docx

93-1.REV(Rebuttal).docx

93-2.LEG(Rebuttal).docx

93-2.REV(Rebuttal).docx

93-3.LEG(Rebuttal).docx

93-3.REV(Rebuttal).docx

UE-152253 Steward Exhibit No JRS-10 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-10-14 (PACApr2016).xlsx

UE-152253 Steward Exhibit No JRS-11 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-12 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-13 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-14 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-15 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-15 (PACApr2016).xlsx

UE-152253 Steward Exhibit No JRS-16 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-17 (PACApr2016).pdf

UE-152253 Steward Exhibit No JRS-17 (PACApr2016).xlsx

UE-152253 Steward Exhibit No JRS-18 (PACApr2016).docx

UE-152253 Steward Exhibit No JRS-18 (PACApr2016).pdf

UE-152253 Steward Reb Testimony Exh No JRS-9T (PACApr2016).docx

UE-152253 Steward Reb Testimony Exh No JRS-9T (PACApr2016).pdf

C. UE-152253 PAC Workpapers

02 Teply Workpapers

2012-08-02\_Final\_comment\_letter\_Wyoming\_308

WUTC 90

06 Strunk Workpapers

Case Documents

140762-Parcell-Exh(DCP-3)to(DCP-16)

140762-ParcellTestimony\_10\_10\_14

152253 Parcell Exh DCP-3 to DCP-14

152253 Parcell Testimony 3-17-16

UE-15\_Strunk Exhibit No KGS-4 (PACNov2015)

UE-15\_Strunk Testimony Exhibit No KGS-1T (PACNov2015)

WUTC v. Pacific Order 08, 2015.3.25

Data

BBG

Bond Yield Forecast

RRA

Other

2011.01.13 WEC

2011.01.31 ES

2011.08.12 LNT

2012.05.15 PNW

2012.07.09 OGE

2012.10.24 WEC

2012.11.28 WEC

2013.11.06 WEC

2014.11.06 WEC

2014.12.17 ES

2015.04.23 WEC

2015.11.19 WEC

2011.06.30 OGE

2011.10.28 DTE

2012.07.11 WEC

2015.12.22 DTE

Value Line

2016.01.29 AVA

2016.01.29 BKH

2016.01.29 EE

2016.01.29 EIX

2016.01.29 Electric Industry (West)

2016.01.29 HE

2016.01.29 IDA

2016.01.29 NWE

2016.01.29 PCG

2016.01.29 PNM

2016.01.29 PNW

2016.01.29 POR

2016.01.29 SRE

2016.01.29 XEL

2016.02.19 D

2016.02.19 DUK

2016.02.19 ED

2016.02.19 Electric Industry (East)

2016.02.19 ES

2016.02.19 EXC

2016.02.19 FE

2016.02.19 NEE

2016.02.19 PEG

2016.02.19 POM

2016.02.19 PPL

2016.02.19 SCG

2016.02.19 SO

2016.02.19 TE

2016.02.19 UTL

2016.03.18 AEE

2016.03.18 AEP

2016.03.18 ALE

2016.03.18 CMS

2016.03.18 CNL

2016.03.18 CNP

2016.03.18 DTE

2016.03.18 EDE

2016.03.18 Electric Industry (Central)

2016.03.18 ETR

2016.03.18 GXP

2016.03.18 ITC

2016.03.18 LNT

2016.03.18 MGEE

2016.03.18 OGE

2016.03.18 OTTR

2016.03.18 VVC

2016.03.18 WEC

2016.03.18 WR

Yahoo Growth

2016.03.23 AEE

2016.03.23 AEP

2016.03.23 ALE

2016.03.23 AVA

2016.03.23 BKH

2016.03.23 CMS

2016.03.23 CNL

2016.03.23 CNP

2016.03.23 D

2016.03.23 DTE

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2016.03.23 UTL

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2016.03.23 WR

2016.03.23 XEL

Zacks

ZacksElectricIndustry

Excel Files

Exhibit KGS-20-32, Strunk Pacificorp ROE April 2016

Exhibit KGS-33 Bond Spread Analysis

Exhibit KGS-34 Parcell Data Ranges

Exhibit KGS-35 Comparison of Parcell Data

Exhibit KGS-36 Past Authorized Equity Rations

Exhibit KGS-37 Adjustment Mechanisms

Exhibit KGS-38 VIX Index

Relevered Beta Analysis

Footnotes Workpapers to Turn Over

Footnote 1 & 2- WUTC v. Pacific Order 08, 2015.03.25

Footnote 13- Effect of Electric Decoupling on the Cost of Capital

Footnote 15- Ball Testimony JLB-1T

Footnote 3, 7, 12 Parcell Testimony DCP-1T

Footnote 4- China leads global U.S. debt dump

Footnote 5- Federal Reserve Economic Outlook

Footnote 6- Barrons Against High Stock Market Volatility

Footnote 8- Carleton et al 1983 Journal of Finance

Footnote 9- Morin, Regulatory Finance p275

MNI- Fed Interest Rate Hikes

Merger Backup

Algonquin\_Empire District Electric

Dominion\_Questar

Emera\_TECO

PacifiCorp\_Data

Value Line

2016.01.29 AVA

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2016.03.23 WR

2016.03.23 XEL

Zacks

ZacksElectricIndustry

Footnote 4 – China leads global U.S. debt dump

Footnote 5 – Federal Reserve Economic Outlook

Footnote 6 – Barrons Against High Stock Market Volatility

Footnote 9 – Morin, Regulatory Finance p275

08 McCoy Workpapers

(3) - Revenues

3.1 - Temperature Normalization

3.2 - Revenue Normalizing

3.3 - Effective Price Change

3.4 - SO2 Emission Allowances

3.5 - Renewable Energy Credits

3.6 - Wheeling Revenue

(4) - O&M

4.1 - Misc. General Expense & Revenue - REVISED

4.2 - General Wage Increase (Annualizing) - REVISED

4.3 - Legal Expenses

4.4 - Irrigation Load Control Program

4.5 - Remove Non-Recurring Entries

4.6 - DSM Expense Removal

4.7 - Insurance Expense

4.8 - Advertising

4.9 - Memberships & Subscriptions - REVISED

4.10 - Revenue-Sensitive & Uncollectible Expense

4.11 - Full Time Equivalent Reduction - NEW

(5) - NPC

5.1 - Net Power Cost - Removal

5.2 - Colstrip 3 Removal – REVISED

5.2 – EIM Costs Removal - NEW

(6) - Depr

6.1 - End-of-Period Plant Reserves

6.2 - Annualization of Base Period Depr. & Amort. Expense

6.3 - Hydro Decommissioning

6.4 - Accelerated Depreciation on Jim Bridger and Colstrip Plants – REVISED

6.5 – Retired Asset Depreciation Expense Removal - NEW

(7) - Tax

7.1 - Interest True Up - REVISED

7.2 - Property Tax Expense - REVISED

7.3 - Production Tax Credits - REVISED

7.4 - PowerTax ADIT Balance - REVISED

7.5 - WA Low Income Tax Credit

7.6 - Flow-Through Adjustment

7.7 - Remove Deferred State Tax Expense & Balance - REVISED

7.8 - WA Public Utility Tax Adjustment

7.9 - AFUDC Equity

(8) - Rate Base

8.1 - Jim Bridger Mine Rate Base

8.2 - Environmental Remediation

8.3 - Customer Advances for Construction

8.4 - Pro Forma Major Plant Additions - REVISED

8.5 - Miscellaneous Rate Base

8.6 - Removal of Colstrip 4 AFUDC

8.7 - Trojan Unrecovered Plant

8.8 - Customer Service Deposits

8.9 - Misc. Asset Sales and Removals

8.10 - Investor Supplied Working Capital

8.11 - End-of-Period Plant Balances

8.12 - Chehalis Regulatory Asset Adjustment

8.13 - Idaho Asset Exchange Adjustment

Rebuttal Models – Year 1

WA JAM June 2015 Results – Rebuttal

WA RAM June 2015 Results – Rebuttal

Rebuttal Models – Year 2

Workpapers Supporting Exhibit No. (SEM-10)

Adj. 1 – Jim Bridger Unit 4 - REVISED

Adj. 2 – SCADA EMS Replacement & Upgrade - REVISED

Adj. 3 – Union Gap Substation Upgrade – REVISED

Adj. 4 – Production Tax Credit - REVISED

Adj. 5 – Remove Deferred State Tax - REVISED

Adj. 6 – Interest True-Up - REVISED

Adj. 7 – Remove Retired Asset Depreciation Expense - NEW

Exhibit No.\_\_(SEM-10)

Revenue Requirement Summary Model – 2015 WA Rebuttal

WA AMA June 2015 Tax Model – Rebuttal

Workpaper Supporting Tables in McCoy Rebuttal Testimony (SEM-6T)

09 Steward Workpapers

Exhibit No. JRS-16

93.1 REV(Rebuttal)

93.2 REV(Rebuttal)

93.3 REV(Rebuttal)

Workpapers

Exhibit JRS-10 – JRS-14 Workpapers

Exhibit JRS-17 workpaper

Exhibit No.\_\_\_(JRS-15) Workpaper

Table 1 (Boise Impact) workpaper

Table 2 (Prior Rate Case Spreads) workpaper

Exhibit JRS-15

Exhibit JRS-17

Exhibit JRS-18

Exhibit JRS-10 – JRS-14

Table 1

Table 2

UE-152253 Certificate of Service (PACApr2016).docx

UE-152253 PAC Cover Letter (PACApr2016).docx

UE-152253 PAC Cover Letter and COS (PACApr2016).pdf

**CD.2 WA UE-152253 Rebuttal Filing and Workpapers CONFIDENTIAL (PACApr2016)**

A. UE-152253 PAC Testimony and Exhibits CONFIDENTIAL

02 Chad A. Teply

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Attach WUTC 90-2 CONF

03 Link Confidential Workpapers

Attach PC 15 -1 1st Supp CONF

Attach PC 15 -2 1st Supp CONF

Attach PC 15 -3 1st Supp CONF

Attach PC 15 -4 1st Supp CONF

Attach PC 15 -5 1st Supp CONF

Attach PC 15 -6 1st Supp CONF

Attach PC 15 -7 1st Supp CONF

Attach Sierra Club 1.13 -1 CONF

Attach Sierra Club 1.13 -1, w 15 IRP Mine Capital CONF

CERA\_North American Monthly Gas Briefing – November 2013 – 18\_+ lev price – CONF

Correction to SC $143m Coal Adjustment CONF

Figure 1 – CONF

Figure 2 – CONF

Figure 3 – CONF

Gas Price and PVRRd Relationships – CONF

PIRA\_ForecastPrices LT Nominal$\_2013 12 11 + lev price – CONF

Revenue Requirement of Mine Capital CONF

WM\_nags\_ltv\_price\_outlook\_fall\_2013 + lev price – CONF

04 Ralston Confidential Workpapers

Exhibit\_DR-2C confidential workpaper

Exhibit\_DR-3C confidential workpaper

Exhibit\_DR-4C confidential workpaper