**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

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 02 Chad A. Teply

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 03 Rick T. Link

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 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

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 05 Richard A. Vail

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 06 Kurt G. Strunk

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 07 Kathryn C. Hymas

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 08 Shelley E. McCoy

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

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 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

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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

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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 WEC

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