

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
 - UE-152253 Strunk Exhibit No KGS-24 (PACApr2016).pdf
 - UE-152253 Strunk Exhibit No KGS-25 (PACApr2016).pdf

UE-152253 Strunk Exhibit No KGS-26 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-27 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-28 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-29 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-30 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-31 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-32 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-33 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-33 (PACApr2016).xlsx
UE-152253 Strunk Exhibit No KGS-34 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-34 (PACApr2016).xlsx
UE-152253 Strunk Exhibit No KGS-35 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-35 (PACApr2016).xlsx
UE-152253 Strunk Exhibit No KGS-36 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-36 (PACApr2016).xlsx
UE-152253 Strunk Exhibit No KGS-37 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-37 (PACApr2016).xlsx
UE-152253 Strunk Exhibit No KGS-38 (PACApr2016).pdf
UE-152253 Strunk Exhibit No KGS-38 (PACApr2016).xlsx
UE-152253 Strunk Reb Testimony Exh No KGS-19T (PACApr2016).docx
UE-152253 Strunk Reb Testimony Exh No KGS-19T (PACApr2016).pdf

07 Kathryn C. Hymas

UE-152253 Hymas Reb Testimony Exh No KCH-1T (PACApr2016).docx
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
2016.03.23 DUK
2016.03.23 ED
2016.03.23 EDE
2016.03.23 EE
2016.03.23 EIX
2016.03.23 ES
2016.03.23 ETR
2016.03.23 EXC
2016.03.23 FE
2016.03.23 GXP
2016.03.23 HE
2016.03.23 IDA
2016.03.23 ITC
2016.03.23 LNT
2016.03.23 MGEE
2016.03.23 NEE
2016.03.23 NWE
2016.03.23 OGE
2016.03.23 OTTR
2016.03.23 PCG
2016.03.23 PEG
2016.03.23 PNM
2016.03.23 PNW
2016.03.23 POM
2016.03.23 POR
2016.03.23 PPL
2016.03.23 SCG
2016.03.23 SO
2016.03.23 SRE
2016.03.23 TE
2016.03.23 TEG
2016.03.23 UTL
2016.03.23 VVC
2016.03.23 WEC
2016.03.23 WR
2016.03.23 XEL

Zacks

ZacksElectricIndustry

Excel Files

Exhibit KGS-20-32, Strunk Pacifcorp 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
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
2016.03.23 DUK
2016.03.23 ED
2016.03.23 EDE
2016.03.23 EE
2016.03.23 EIX
2016.03.23 ES
2016.03.23 ETR
2016.03.23 EXC
2016.03.23 FE
2016.03.23 GXP
2016.03.23 HE
2016.03.23 IDA
2016.03.23 ITC

2016.03.23 LNT
2016.03.23 MGEE
2016.03.23 NEE
2016.03.23 NWE
2016.03.23 OGE
2016.03.23 OTTR
2016.03.23 PCG
2016.03.23 PEG
2016.03.23 PNM
2016.03.23 PNW
2016.03.23 POM
2016.03.23 POR
2016.03.23 PPL
2016.03.23 SCG
2016.03.23 SO
2016.03.23 SRE
2016.03.23 TE
2016.03.23 TEG
2016.03.23 UTL
2016.03.23 VVC
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

UE-152253 Teply CONF Exhibit No CAT-18C (PACApr2016).pdf

UE-152253 Teply CONF Exhibit No CAT-20C (PACApr2016).pdf

UE-152253 Teply CONF Exhibit No CAT-21C (PACApr2016).pdf

UE-152253 Teply CONF Exhibit No CAT-22C (PACApr2016).pdf

UE-152253 Teply CONF Exhibit No CAT-23C (PACApr2016).pdf

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

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

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

03 Rick T. Link

UE-152253 Link CONF Exhibit No RTL-12C (PACApr2016).docx

UE-152253 Link CONF Exhibit No RTL-12C (PACApr2016).pdf

UE-152253 Link CONF Exhibit No RTL-13C (PACApr2016).pdf

UE-152253 Link CONF Exhibit No RTL-13C (PACApr2016).xlsx

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

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

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

04 Dana Ralston

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

UE-152253 Ralston CONF Exhibit No DR-2C (PACApr2016).xlsx
UE-152253 Ralston CONF Exhibit No DR-3C (PACApr2016).pdf
UE-152253 Ralston CONF Exhibit No DR-3C (PACApr2016).xlsx
UE-152253 Ralston CONF Exhibit No DR-4C (PACApr2016).pdf
UE-152253 Ralston CONF Exhibit No DR-4C (PACApr2016).xlsx
UE-152253 Ralston CONF Reb Testimony Exh No DR-1CT (PACApr2016).docx
UE-152253 Ralston CONF Reb Testimony Exh No DR-1CT (PACApr2016).pdf
UE-152253 Ralston CONF Reb Testimony Exh No DR-1CT (PACApr2016)_Pages.pdf

08 Shelley E. McCoy

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

B. UE-152253 PAC Workpapers CONFIDENTIAL

02 Teply Confidential Workpapers

Attach WUTC 90-1 CONF

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