

Exhibit No. SEM-11  
Docket UE-152253  
Witness: Shelley E. McCoy

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT  
COMPANY,

Respondent.

DOCKET UE-152253

**PACIFIC POWER & LIGHT COMPANY**

**EXHIBIT OF SHELLEY E. MCCOY**

**Public Counsel's Response to PacifiCorp Data Request 2.1**

**April 2016**

**Public Counsel Response to PacifiCorp Data Request 2.1**

**BEFORE THE WASHINGTON STATE  
UTILITIES AND TRANSPORTATION COMMISSION  
WUTC V. PACIFIC POWER & LIGHT COMPANY,  
Docket UE-152253**

**RESPONSE OF PUBLIC COUNSEL TO PACIFICORP  
DATA REQUEST NO. 2.1**

Request No.: 2.1  
Directed to: Simon J. ffitch  
Date Received: March 21, 2016  
Date Produced: March 28, 2016  
Prepared by: Donna M. Ramas

**PACIFICORP DATA REQUEST NO. 2.1 TO PUBLIC COUNSEL:**

Please refer to Exhibit DMR-1T, the Direct Testimony of Donna Ramas, page 38, lines 18-20. Please confirm that the question was meant to address Other Post-Employment Benefits (“OPEB”), and not Post-Retirement Benefits Other than Pension (“PBOP”).

**RESPONSE:**

In this section of testimony, either the term Other Post-Employment Benefits (“OPEB”) or the term Post-Retirement Benefits Other than Pensions (“PBOP”) could be used. Ms. Ramas has regularly seen both titles (OPEB and PBOP) used in discussing retirement benefits other than pensions and opted to use OPEB in her testimony, consistent with the abbreviation used in both her testimony and in Commission Order 08 in the prior Pacific Power rate case, Docket No. UE-140762. The testimony pertains to the retirement benefits other than pensions addressed in Accounting Standards Codification Section 715 – *Compensation – Retirement Benefits*.