

DPU Data Request 7.11

The RMP response to OCS 1.71 states the Midpoint substation was sold to Idaho power.

- a** In what year was this sale recorded on the Pacificorp/RMP books?
- b** List each account in which a retirement(s) was recorded as the result of this sale of the Midpoint substation, including any other facilities that were sold with it, such as transmission lines.
- c** Separately For each account listed in response to part (b) provide the (1) the retirement dollar amounts by vintage that were from the sale of the Midpoint substation and other facilities that were sold with it, (2) the year the retirement was booked (activity year).
- d** Where the retirements in account 353 provided in response to part (c) included in the “Retirements During Age Interval” amounts on the Original Life Table (pages III-112 to III-117 of Exhibit RMP___(JJS-2)? If some retirement were included and some were not, list the amounts and vintages that were included and separately list amounts and vintages that were not included.
- e** Separately for each of the other accounts listed in the response to part (b) provide the information requested in part (d), except provide it for that account and provide it pertaining to the Original Life Table for that account.
- f** By account, provide the total dollar amount retired for the sale of the Midpoint substation. including any other facilities that were sold with it.

Response to DPU Data Request 7.11

- a. The sale of the Midpoint substation was recorded in 1988.
- b. See Attachment DPU 7.11 for the list of each account in which a retirement was recorded.
- c. (1) See Attachment 7.11 for the list of retirement dollar amounts by vintage. (2) The year the retirement was booked was 1988 for all assets.
- d. For each account, the retirements listed in Attachment DPU 7.11 are included in the original life table at the age interval for which the retirement occurred. For example, a retirement of vintage 1981 that occurred in 1988 had an age of 7 years, and is included in the original life table for the interval beginning at age 6.5.
- e. Please see the response to part c.
- f. The dollar amount retired for the sale of the Midpoint substation was \$18,757,105 (See Attachment 7.11 for the by account detail).

DPU Data Request 7.12

The RMP response to OCS 1.71 states the Midpoint substation was sold to Idaho power.

- a** List each account in which a retirement(s) was recorded as the result of this sale of the Midpoint substation, including any other facilities that were sold with it, such as transmission lines. .
- b** Separately For each account listed in response to part (a) for the sale of the Midpoint substation and other facilities that were sold with it, provide the (1) the retirement dollar amounts by year recorded, (2) the Cost of Removal by year recorded, (3) and the Gross Salvage by year recorded.
- c** Were the Retirements, Cost of Removal and Gross Salvages in account 353 provided in response to part (b) included in the “Summary of Book Salvage” amounts (page III-624 of Exhibit RMP___(JJS-2)? If some Retirements, Cost of Removal and Gross Salvages were included and some were not, list the Retirements, Cost of Removal and Gross Salvages amounts by year that were included and separately list the Retirements, Cost of Removal and Gross Salvages amounts by year that were not included.
- d** Separately for each of the other accounts listed in the response to part (a) provide the information requested in part (c), except provide it for that account and provide it pertaining to the “Summary of Book Salvage” for that account.
- e** By account, provide the total dollar amount separately for Retirements, Cost of Removal and Gross Salvages for the sale of the Midpoint substation, including any other facilities that were sold with it.
- f** What was the sales price of the Midpoint substation including other facilities that were sold with it?

Response to DPU Data Request 7.12

- a. See Attachment 7.11 for the list of each account in which a retirement was recorded.
- b. (1) See Attachment 7.11 for the list of retirement dollar amounts by vintage. (2) (3) the cost of removal and gross salvage by year recorded is not available.
- c. Transactions associated with the Midpoint sale were not included in the “Summary of Book Salvage” amounts.
- d. Please refer to part c.
- e. See Attachment 7.11 for the list of retirement dollar amounts by vintage. The cost of removal and gross salvage is not available.
- f. The sales price of the Midpoint substation was \$15,247,907.79. A settlement payment of \$4,893,527 to AMOCO Tax Leasing XVII Corporation for lost investment tax credit was recorded as part of the sale and written off to FERC account 421-20, Loss on Disposition of Property.

PacifiCorp												
DPU 7.11 and 7.12 Midpoint Substation Sale												
Docket No. 13-035-02												
										Vintage		
FERC Account	FERC Account Description	Plant Account	Plant Account Description	Text	Retired Year	Amount	1978	1981	1982	1984	1986	1988
1010000	ELECTRIC PLANT IN SERVICE	35200	Structures & Improvements	Midpoint Substation 500kV	1988	(380,155)		(380,155)				
1010000	ELECTRIC PLANT IN SERVICE	35300	Station Equipment	Midpoint Substation 500kV	1988	(17,940,005)	(8,448)	(17,931,557)				
1010000	ELECTRIC PLANT IN SERVICE	39700	Communication Equipment	Midpoint Substation 500kV	1988	(436,946)		(411,711)	(8,579)	(285)	(5,374)	(10,996)
1010000 Total						(18,757,105)	(8,448)	(18,723,423)	(8,579)	(285)	(5,374)	(10,996)
1080000	ACCUM PRV FOR DEPR OF ELEC PLT IN SERV	35200	Structures & Improvements	Midpoint Substation 500kV	1988	58,792						
1080000	ACCUM PRV FOR DEPR OF ELEC PLT IN SERV	35300	Station Equipment	Midpoint Substation 500kV	1988	3,336,014						
1080000	ACCUM PRV FOR DEPR OF ELEC PLT IN SERV	39700	Communication Equipment	Midpoint Substation 500kV	1988	114,391						
1080000 Total						3,509,198						
1081000	ACCUM PROV FOR DEPR - RETIREMENT	35200	Structures & Improvements	Midpoint Substation 500kV	1988	321,362						
1081000	ACCUM PROV FOR DEPR - RETIREMENT	35300	Station Equipment	Midpoint Substation 500kV	1988	14,603,991						
1081000	ACCUM PROV FOR DEPR - RETIREMENT	39700	Communication Equipment	Midpoint Substation 500kV	1988	322,554						
1081000 Total						15,247,908						
Grand Total						0						