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**BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH**

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In the Matter of the Application of PACIFICORP for Approval of its Proposed Electric Service Schedules and Electric Service Regulations	DOCKET NO. 03-2035-02
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The Utah Industrial Energy Consumers' Second Set of Data Requests to PacifiCorp.

REQUEST NO. 2-1: Pursuant to subsection (g) of the Items Submitted Pursuant to Stipulation, PacifiCorp states that it filed its March 2003 Regulatory Financial and Operating Report (F&O), which will be provided to the parties subject to the usual terms for confidential documents. Counsel for UIEC signed the original Protective Agreement of this proceeding on June 5, 2003, but counsel has not yet been provided a copy of the F&O. Please provide a copy of the F&O.

REQUEST NO. 2-2: Please explain the basis of the FERC Order to Show Cause action, 103 FERC ¶ 61,346, and PacifiCorp's status and position in the action Docket No. EL03-197-

000. Please also provide the response filed by PacifiCorp, the date and amount of the PacifiCorp transactions at issue, as well as the counterparty, duration, product, price, and delivery point.

REQUEST NO. 2-3: Please explain the basis of the FERC Gaming Practices Show Cause Order, 103 FERC ¶ 61,345, and PacifiCorp's status and position in the action Docket No. EL03-163-000. Please also provide the response filed by PacifiCorp, the date and amount of the PacifiCorp transactions at issue, as well as the counterparty, duration, product, price, and delivery point.

REQUEST NO. 2-4: Please provide the names and docket numbers of all other actions PacifiCorp is subject to that are of a similar nature as those of UIEC Request Nos. 2-2 and 2-3.

REQUEST NO. 2-5: Please explain how PacifiCorp raises new capital. Also, include the following: (a) when debt securities were last issued for PacifiCorp; (b) a description of the nature of such debt securities; (c) when equity was last issued for PacifiCorp; (d) a description of the nature of such equity. Please also provide a copy of the last offer circular, prospectus, or any other similar type of disclosure released to explain the nature of the security.

REQUEST NO. 2-6: Please explain how Scottish Power raises new capital. Also, include the following: (a) when debt securities were last issued for PacifiCorp; (b) a description of the nature of such debt securities; (c) when equity was last issued for PacifiCorp; (d) a description of the nature of such equity. Please also provide a copy of the last offer circular, prospectus, or any other similar type of disclosure released to explain the nature of the security.

REQUEST NO. 2-7: In February 2003, PacifiCorp filed an application with the Commission requesting that the Commission (1) issue an order authorizing PacifiCorp to record

on an ongoing basis, an amount equal to the pretax charge against equity necessitated by the recognition of the company's Additional Minimum Liability for pension liability; and (2) confirm that actuarially determined FAS 87 pension costs are presently recoverable in rates. Paragraph 5 of the Application notes that "as a result of declining equity markets over the past three years and lower interest rates, PacifiCorp is now facing a pension fund deficit." Please describe in detail, all the measures that PacifiCorp has taken to remedy the situation of having a pension fund deficit. Please describe in detail, all measures that PacifiCorp plans to take in the future to prevent an ongoing pension fund deficit. Please describe in detail, all measures that PacifiCorp plans to take in the future to prevent the reoccurrence of a pension fund deficit.

REQUEST NO. 2-8: In ¶ 4 of the Application described in UIEC Request No. 2-7, PacifiCorp explains that the Additional Minimum Liability will be partially offset by recording an Intangible Asset to the extent allowed under FAS 87, and that the remaining amount will be recognized by recording a pretax charge to Accumulated Other Comprehensive Income ("AOCI"). Please provide the amount that will be offset by recording an Intangible Asset and the amount that will be recognized by recording a pretax charge to AOCI.

REQUEST NO. 2-9: In ¶ 6 of the Application described in UIEC Request No. 2-7, PacifiCorp explains that it needs approval to create and maintain a regulatory asset equal to the pretax non-cash charge to AOCI necessitated by the Additional Minimum Liability under FAS 87. PacifiCorp goes on to explain that without this approval it must record a \$200-\$240 million non-cash charge to AOCI, less \$75-\$95 million in deferred taxes, which could be reversed in future periods. In its Order dated March 31, 2002, the Commission granted PacifiCorp's request.

Please explain how such approval affects the amount that PacifiCorp is attempting to recover in this rate case. Please explain how PacifiCorp anticipates such approval will affect future rate cases. Please explain what the affect would have been on this rate case if PacifiCorp's Application had been denied. Please explain what PacifiCorp would have anticipated the affect to have been on future rate cases if the Application had been denied.

REQUEST NO. 2-10: In reference to UIEC Request No. 2-9, please explain how the accounting rules applicable to Scottish Power account for the situation in which its pension fund obligation exceeds the fair value of the pension fund's assets by more than the pension fund liability. Has Scottish Power faced this situation in the past five years? If so, what regulatory relief did Scottish Power request, when did Scottish Power request such relief, and was the relief granted? If the relief was granted, please provide a copy of the order or decree granting such relief. If Scottish Power did not request regulatory relief or if the requested relief was not granted, what action did Scottish Power take?

REQUEST NO. 2-11: Data requests are continuing. If updated information is available after an initial response, please forward it as a supplement to the original request.

DATED this \_\_\_\_\_ day of July, 2003.

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**CERTIFICATE OF SERVICE**

I hereby certify that on this 21<sup>st</sup> day of July, 2003, I caused to be e-mailed or mailed, first class, postage prepaid, a true and correct copy of the foregoing **THE UTAH INDUSTRIAL ENERGY CONSUMERS SECOND SET OF DATA REQUESTS TO PACIFICORP**, to:

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