

- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

In the Matter of the Application of)
PacifiCorp for Approval of Its Proposed) DOCKET NO.06-035-21
Electric Service Schedules & Electric)
Service Regulations) ORDER APPROVING STIPULATION
) WITH MODIFICATION
)

ISSUED: February 22, 2006

SHORT TITLE

Stipulation on Filing Requirements, Discovery and Timing of a Test Period Hearing

SYNOPSIS

The Commission approves, with modification, a Stipulation in the above-captioned proceeding on filing requirements, discovery, and timing of a test period hearing.

TABLE OF CONTENTS

APPEARANCES iii

I. PROCEDURAL HISTORY 1

II. STIPULATION 1

III. DISCUSSION, FINDINGS, AND CONCLUSIONS 4

VI. ORDER 5

**APPENDIX: STIPULATION ON FILING REQUIREMENTS, DISCOVERY AND
TIMING OF TEST PERIOD HEARING** 7

Attachment A 16

Attachment B 20

Attachment C 21

Attachment D 24

Attachment E 26

DOCKET NO. 06-035-21

-iii-

APPEARANCES:

Jennifer H. Martin
Stoel Rives LLP

For PacifiCorp

Michael L. Ginsberg
Assistant Attorney General

" Division of Public Utilities

Paul Proctor
Assistant Attorney General

" Committee of Consumer Services

By The Commission:

I. PROCEDURAL HISTORY

On January 30, 2006, PacifiCorp (“Company”) filed a Motion for Approval of a Stipulation providing for filing requirements, discovery obligations and the timing of a test period hearing to resolve test period issues in the above-captioned proceeding. Parties to this Stipulation are: PacifiCorp, the Utah Division of Public Utilities (“Division”), the Utah Committee of Consumer Services (“Committee”), and the UAE Intervention Group (“UAE”). Pursuant to notice, a hearing on the Stipulation was held February 10, 2006. The Stipulation was unopposed at hearing and the Commission ruled from the bench approving the Stipulation with the modification that references to hearing dates or schedules for Commission action in the Stipulation are not binding on the Commission.

II. STIPULATION

Without modifying its terms in any way, the following is a brief summary of the Stipulation (attached hereto in its entirety). The parties agree the Company will file with its next general rate case (“GRC”) application, which it intends to file on March 1, 2006, the “Additional Revenue Requirement Filing Information” specified in Attachment A to the Stipulation. The parties agree the Company will file the “Additional Cost of Service Filing Information” specified in Attachment B to the Stipulation with its class cost of service, rate spread and rate design studies and supporting direct testimony (together referred to as “Cost of Service Filing”), which will be filed 15 days after the GRC application and supporting testimony. The parties also agree PacifiCorp will serve responses to three sets of pre-specified data requests as follows:

Attachment C at the time of the GRC application; Attachment D at the time of the Cost of Service Filing; and Attachment E, 30 days after the filing of the GRC.

The parties also agree PacifiCorp will serve on any party who requests intervention in the GRC, a copy of the GRC application and filing and the data and information specified in Attachments A, B, C, D and E according to the time frames and conditions specified in the Stipulation.

The parties to this Stipulation agree providing the data and information specified in Attachments A, B, C, D and E according to the terms of the Stipulation, subject to the limitations of Stipulation Paragraphs 14 and 15, fully satisfies the Company's obligations under Paragraph 8 of the 2004 Test Period Stipulation previously filed and approved in Docket No. 04-035-42, which related to data and information to be filed in the Company's next GRC.

The parties agree to a timeline for resolution of test period issues that requires the Company file a request for a protective order to address confidential information no later than February 15, 2006. Further, the Stipulation requires the Company include with its GRC filing, an explanation of the requirements and schedule for requesting a test period hearing, as specified in the Stipulation, a request for a scheduling conference and a draft notice of a scheduling conference proposed for March 16, 2006.

The Stipulation specifies parties may challenge the Company's proposed test period and may propose an alternative test period for Commission consideration within the timeframes outlined in the Stipulation. The Stipulation provides two alternative schedules for requesting the Commission hold a test period hearing, set a hearing date, and render a decision on test period to be used. Which of the two timelines is used depends on final resolution of an

DOCKET NO. 06-035-21

-3-

issue in Docket No. 05-035-54 which addresses MidAmerican Energy Holding Company's (MEHC) and PacifiCorp's request for approval of the transaction in which MEHC will acquire PacifiCorp. If Paragraph U23 of the Stipulation in Docket No. 05-035-54, previously filed with the Commission, is not eliminated, parties agree that non-binding requests for a test period hearing must be filed by March 23, 2006. If a request is made, or if the Commission decides on its own motion to schedule a test period hearing, the test period hearing will be set for May 25, 2006. Whether or not such a hearing is requested, the parties request the Commission issue an order determining the test period to be used in the GRC as soon as practicable, but unless the Commission determines that more time is warranted and in the public interest, within 90 calendar days after filing of the GRC. If Paragraph U 23 of the Stipulation in Docket No. 05-035-54 is eliminated, the parties agree that non-binding requests for a test period hearing must be filed by March 15, 2006. If a request is made, or if the Commission decides on its own motion to schedule a test period hearing, the test period hearing will be set for May 5, 2006. Whether or not such a hearing is requested, the parties request the Commission issue an order determining the test period to be used in the GRC as soon as practicable, but unless the Commission determines that more time is warranted and in the public interest, within 65 calendar days after filing of the GRC.

The parties also agree the Company reserves the right to assert any claim of confidentiality with respect to data and information to be provided or filed under Attachments A, B, C, D or E. The Company will notify parties of any such claim no later than 7 days prior to filing the GRC application. Parties do not waive their right to challenge such confidentiality designations pursuant to applicable Commission rules of practice and procedure. The parties

also agree certain information called for in the Attachments to the Stipulation may be voluminous or burdensome to produce. The Company reserves the right to provide such data or information at its Salt Lake City offices or as agreed or directed by the Commission. The Company will notify parties of any information or data under the Attachments to be made available for such review no later than 7 days prior to filing the GRC application.

The parties agree the Stipulation is not intended to alter Paragraph U23 of the Stipulation dated November 18, 2005 in Docket No. 05-035-54.

Finally, the parties agree there is no agreement on the necessity or propriety of requiring the filing of the data and information specified in Attachment A and B or responses to Attachments, C, D or E in any other GRC.

III. DISCUSSION, FINDINGS, AND CONCLUSIONS

Every administrative agency has authority to regulate the course of proceedings held before the agency. Utah Code 63-46b-8. Utah Code 54-7-1 encourages settlement of matters before the Commission. The Stipulation was unopposed at the hearing. The Company testifies the Stipulation agreement is the result of discussions it was required to undertake pursuant to Paragraph 8 of the 2004 Test Period Stipulation. The Company further testifies the Stipulation is based on the work of the discovery and filing requirements task forces. The Company testifies the Stipulation reaches agreement on what will be filed in the next general rate case only. While final agreement was not reached in the discovery and filing requirements task forces, the Company testifies this Stipulation will be useful to help parties get a better understanding as to whether information filed and/or provided serves its intended

purposes of providing useful and relevant information to parties in a timely manner while also minimizing the burden on utilities. Such experience, the Company states, will be useful to complete the work of the task forces. We find the procedural process identified in the Stipulation is a reasonable one to address test year selection and the provision of test year data to be used in the upcoming general rate case. While the Stipulation provides resolution of filing and discovery issues for purposes of this next general rate case only, information learned through that process is expected by the parties to be useful in resolving remaining issues amongst the parties related to filing requirements and discovery issues.

For the foregoing reasons we conclude the Stipulation is useful in addressing procedural aspects relating to our conduct of the proceedings for the next general rate case. We conclude we will approve the Stipulation with the following modification. The Commission will not approve stipulation language that imposes obligations with respect to the Commission's calendar. (Several references are made in the Stipulation to specific hearing dates or decision deadlines.) With this modification, we conclude the Stipulation is fair and reasonable for the purposes of this case and is in the public interest.

VI. ORDER

NOW, THEREFORE, IT IS HEREBY ORDERED, that:

1. The Filing, Discovery and Timing of Test Period Stipulation is approved except the hearing dates and timelines in the Stipulation relative to Commission action are not binding on the Commission.

DOCKET NO. 06-035-21

-6-

DATED at Salt Lake City, Utah, this 22nd day of February, 2006.

/s/ Ric Campbell, Chairman

/s/ Ted Boyer, Commissioner

/s/ Ron Allen, Commissioner

Attest:

/s/ Julie Orchard
Commission Secretary
G#47819

**APPENDIX: STIPULATION ON FILING REQUIREMENTS, DISCOVERY AND
TIMING OF TEST PERIOD HEARING**

**BEFORE THE
PUBLIC SERVICE COMMISSION OF UTAH**

In the Matter of the Application of PACIFICORP for Approval of Its Proposed Electric Service Schedules & Electric Service Regulations	DOCKET NO. 06-035-21__ STIPULATION ON FILING REQUIREMENTS, DISCOVERY AND TIMING OF TEST PERIOD HEARING
---	--

1. This Stipulation (“Stipulation”) is entered into by and among the parties whose signatures appear on the signature pages hereof (collectively referred to as the “Parties”).

I. INTRODUCTION

2. The terms and conditions of this Stipulation are set forth herein. The Parties represent that this Stipulation is in the public interest and recommend that the Public Service Commission (the “Commission”) approve the Stipulation and all of its terms and conditions.

II. BACKGROUND

3. On October 7, 2004, PacifiCorp, the Division of Public Utilities (“Division”), the Committee of Consumer Services (“Committee”), the Federal Executive Agencies, the UAE Intervention Group (“UAE”) and AARP entered into a Stipulation resolving issues dealing with the test period in PacifiCorp’s 2004 general rate case in Docket 04-035-42 (the “2004 Test Period Stipulation”). In Paragraph 7 of the 2004 Test Period Stipulation, a task force was established to develop and propose rules related to the timing, evidentiary and procedural requirements to

implement the provisions of UCA § 54-4-4(3) regarding selection of a test period (“Test Year Taskforce”). A Filing Requirements subgroup to the Test Year Taskforce was established at the request of PacifiCorp, the Division, the Committee, UAE and Questar by Commission letter on March 9, 2005. In Paragraph 8 of the 2004 Test Period Stipulation, the parties to the Stipulation agreed that if the issues raised in Paragraph 7 had not been resolved by October 1, 2005, that PacifiCorp, the Division, the Committee and other interested parties would meet to discuss information to be filed and the test year to be used in PacifiCorp’s next general rate case. In the event that these parties were unable to reach agreement on a test year on which to file the next Utah general rate case, Paragraph 8 provided the data and information PacifiCorp would be required to file in the next Utah general rate case.

4. Pursuant to Paragraph 8 of the 2004 Test Period Stipulation, the Parties have engaged in discussions regarding test period issues for PacifiCorp’s proposed general rate case filing. As a result of those discussions, the Parties have reached the agreement set forth herein.

III. TERMS OF THE STIPULATION

5. Next GRC. PacifiCorp intends to file its next Utah general rate case (“GRC”), including its direct revenue requirement testimony, by March 1, 2006. PacifiCorp will file its class cost of service, rate spread and rate design studies and supporting direct testimony (together referred to as “Cost of Service Filing”) within 15 days thereafter.

6. Additional Revenue Requirement Filing Information. Subject to the terms of this Stipulation and for purposes of this next GRC application only, as part of the testimony, exhibits and workpapers that PacifiCorp files with its GRC application, PacifiCorp will include the data and

information specified in Attachment A hereto (“Additional Revenue Requirement Filing Information”) in its filing with the Commission.

7. Additional Cost of Service Filing Information. Subject to the terms of this Stipulation and for purposes of this next GRC application only, as part of the Cost of Service Filing, PacifiCorp will include the data and information specified in Attachment B hereto (“Additional Cost of Service Filing Information”) in its Cost of Service Filing with the Commission.

8. Revenue Requirement Data Requests. Subject to the terms of this Stipulation and for purposes of this next GRC application only, PacifiCorp will provide responses to the data requests (“Revenue Requirement Data Requests”) included in Attachment C hereto on the date of filing of the GRC.

9. Cost of Service Data Requests. Subject to the terms of this Stipulation and for purposes of this next GRC application only, PacifiCorp will provide responses to the data requests (“Cost of Service Data Requests”) included in Attachment D hereto on the date of its Cost of Service Filing.

10. Additional Data Requests. Subject to the terms of this Stipulation and for purposes of this next GRC application only, PacifiCorp will provide responses to the data requests (“Other Data Requests”) included in Attachment E hereto within thirty (30) days after the filing of its GRC.

11. Service Requirement. PacifiCorp shall serve on any person or entity who has requested intervention in the GRC, a copy of the GRC application and filing, the Additional Revenue Requirement Filing Information specified in Attachment A attached hereto, the Additional Cost of Service Filing Information specified in Attachment B attached hereto, a copy of PacifiCorp’s responses to the Revenue Requirement Data Requests attached hereto as Attachment C, a copy of

PacifiCorp's responses to the Cost of Service Data Requests attached hereto as Attachment D and a copy of PacifiCorp's responses to the Other Data Requests attached hereto as Attachment E according to the timelines and conditions specified herein.

12. Filing Obligation. The Parties agree that providing the Additional Revenue Requirement Filing Information, Additional Cost of Service Filing Information and responses to Revenue Requirement, Cost of Service and Other Data Requests according to the terms of this Stipulation subject to the limitations of Paragraphs 14 and 15 will fully satisfy PacifiCorp's obligations under paragraph 8 of the 2004 Test Period Stipulation.

13. Timeline for Resolution of Test Period Issues.

a. By no later than February 15, 2006, PacifiCorp will file a motion for prompt entry of a proposed Protective Order in the above-captioned docket.

b. PacifiCorp will file with its GRC filing a service list for its most recent GRC (Docket No. 04-035-42), an explanation of the requirements and schedule for requesting a test period hearing, as specified below, a request for a scheduling conference and a draft notice of a scheduling conference proposed for March 16, 2006.

c. Other parties may challenge PacifiCorp's selected test period and propose an alternative test period for Commission consideration within the timeframe outlined in the next paragraph.

d. Requests for a test period hearing and the test period hearing will take place on one of the following two schedules depending on whether parties to the Stipulation entered into on November 18, 2005 in Docket No. 05-035-54 agree to eliminate Paragraph U-23 of Appendix A to that Stipulation as noted below.

DOCKET NO. 06-035-21

-11-

1. If Paragraph U-23 is not eliminated, the Parties agree as follows: Any party may request a test period hearing by filing a non-binding request for hearing with the Commission and with the parties to the service list in PacifiCorp's most recent GRC (Docket No. 04-035-42) by March 23, 2006. If a request for a test period hearing is made, or if the Commission decides on its own motion to schedule a test period hearing, a hearing on the test period will be set for May 25, 2006. Whether or not such request for hearing is made, the parties request that the Commission issue an order determining the test period to be used in the GRC as soon as practicable and, unless the Commission determines that more time is warranted and in the public interest, within 90 calendar days after the filing of the GRC; or

2. If Paragraph U-23 is eliminated, the Parties agree as follows: Any party may request a test period hearing by filing a non-binding request for hearing with the Commission and with the parties to the service list in PacifiCorp's most recent GRC (Docket No. 04-035-42) by March 15, 2006. If a request for a test period hearing is made, or if the Commission decides on its own motion to schedule a test period hearing, a hearing on the test period will be set for May 5, 2006. Whether or not such request for hearing is made, the parties request that the Commission issue an order determining the test period to be used in the GRC as soon as practicable and, unless the Commission determines that more time is warranted and in the public interest, within 65 calendar days after the filing of the GRC.

14. Confidentiality. PacifiCorp reserves the right to assert any claim of confidentiality it may have with respect to any data or information requested under Attachments A, B, C, D or E,

as the particular circumstances may dictate on a case-by-case basis. Certain information specified in Attachments A, B, C, D or E may be confidential or of a sensitive nature and may be offered for review at PacifiCorp's Salt Lake City offices or otherwise as agreed or directed by the Commission. Confidential information will be subject to protective orders entered in the case. PacifiCorp will notify the parties upon whom service is to be made pursuant to Paragraph 11, *supra*, of any information or data under Attachments A, B, C, D and E to be treated as highly confidential no later than seven (7) days prior to filing the GRC application. Parties do not hereby waive their right to challenge such confidentiality designations pursuant to applicable Commission rules of practice and procedure.

15. Burden. Certain information specified in Attachments A, B, C, D or E may call for documents or information that would be voluminous and burdensome to produce. PacifiCorp reserves the right to provide access those documents or information at PacifiCorp's Salt Lake City offices or otherwise as agreed or directed by the Commission. PacifiCorp will notify the parties upon whom service is to be made pursuant to Paragraph 11, *supra*, of any information or data under Attachments A, B, C, D and E that will be made available for review as specified herein no later than seven (7) days prior to filing the GRC application.

16. Stipulation in 05-035-54. Nothing in this Stipulation is intended to alter the requirements, timelines and other positions agreed to by the parties in Paragraph U-23 of the Appendix A to the Stipulation dated November 18, 2005 filed in Docket No. 05-035-54.

17. No Precedence. No agreement has been reached on the necessity or propriety of requiring the filing of the data or information specified in Attachments A and B or responses to Attachments C, D or E in any other GRC.

18. No Waiver. By agreeing to the terms of this Stipulation, the Parties do not waive their rights to challenge PacifiCorp's test period or forecasts of its test t=period revenue requirement.

19. Obligations of the Parties. The Parties agree that their obligations under this Stipulation are subject to the Commission's approval of this Stipulation in accordance with its terms and conditions on or before February 21, 2006.

20. Recommendation and Support. The Parties recommend that the Commission adopt this Stipulation in its entirety. No Party shall appeal any portion of this Stipulation and no Party shall oppose the adoption of this Stipulation in any appeal filed by any person not a party to the Stipulation. The Company and the Division shall make witnesses available to testify in support of this Stipulation and other parties may make such witnesses available. In the event other parties introduce witnesses opposing approval of the Stipulation, the Parties agree to cooperate in cross-examination and in providing testimony as necessary to rebut the testimony of opposing witnesses.

21. Reservation of Right to Withdraw from Stipulation. In the event the Commission rejects any or all of this Stipulation, or imposes any additional material conditions on approval of this Stipulation, or in the event the Commission's approval of this Stipulation is rejected or conditioned in whole or in part by an appellate court, each Party reserves the right, upon written notice to the Commission and the other Parties to this proceeding delivered no later than five (5) business days after the issuance date of the applicable Commission or court order, to withdraw from this Stipulation. In such case, no Party shall be bound or prejudiced by the terms of this Stipulation, and each Party shall be entitled to undertake any steps it deems appropriate.

22. Public Interest. The Parties agree that this Stipulation is in the public interest and that all of its terms and conditions are fair, just and reasonable.

23. Waiver. No Party is bound by any position asserted in the negotiation of this Stipulation, except to the extent expressly stated herein, nor shall this Stipulation be construed as a waiver of the rights of any Party unless such rights are expressly waived herein. Execution of this Stipulation shall not be deemed to constitute an acknowledgement by any Party of the validity or invalidity of any particular method, theory or principle of regulation or cost recovery, and no Party shall be deemed to have agreed that any method, theory or principle of regulation or cost recovery employed in arriving at this Stipulation is appropriate for resolving any issues in any other proceeding in the future. No findings of fact or conclusions of law other than those stated herein shall be deemed to be implicit in this Stipulation.

Dated this ____ day of January, 2006.

PACIFICORP

D. Douglas Larsen
Vice President, Regulation
PacifiCorp

UTAH DIVISION OF PUBLIC UTILITIES

Constance B. White
Division Director

DOCKET NO. 06-035-21

-15-

COMMITTEE OF CONSUMER SERVICES

Reed Warnick
Assistant Attorney General

UAE INTERVENTION GROUP

Gary Dodge

Attachment A
Additional Revenue Requirement Filing Information

I. DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

A. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to designated entities; provided that , when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

II. INFORMATION TO BE PROVIDED WITH GRC FILING:

A. Results of Operations (RO)

1. PacifiCorp will provide the actual, unadjusted results of operations for the 12-month period ending September 30, 2005.
2. PacifiCorp will provide the adjusted results of operations for the 12-month period ending September 30, 2005.
3. PacifiCorp will provide a description, if available, of any significant changes in accounting policies for the 24-month period ending September 30, 2005 and subsequent through the date of the filing, along with the impact on the filing. Significant changes for this purpose are anything referenced in footnotes of financial statements or auditor’s reports. Explanations for changes that are not significant will be provided in response to discovery.

B. Forecasted Test Period Data

1. **Format** of the forecasted test period data shall be comparable to the RO.
2. **Revenues.** PacifiCorp will provide the details supporting the test period revenues including (as applicable):
 - a. Usage, per customer
 - b. Demand and energy usage
 - c. Assumptions used in the development of the revenue forecasts
 - d. Billing determinants, by customer class, used to calculate the forecast test year revenues.

- e. Pricing rates used in the forecast development
 - f. Contract changes or other specific changes anticipated in the forecast.
3. **Operating Costs.** PacifiCorp will provide operating cost information, including:
- a. Forecasted costs relying on escalators or drivers will include the details of the base costs and the key drivers that impact the forecasted amount. If forecasted costs are not based on historical levels that have been inflated or escalated, the Company shall provide supporting documents in the most detailed level available.
 - b. The information will identify the index or rate of inflation applied to accounts, budget items or specific cost components that result in adjusted costs in the forecasted test period. Source documents supporting the index or rate of inflation applied will be identified and will be provided or made available under the terms of a protective order if applicable.
4. **Labor Costs** shall be identified separately. PacifiCorp will provide:
- a. The actual most recent number of full-time equivalent employees and, separately, the forecasted number of full-time equivalent employees at the end of the historical starting period. The most recent actual contract labor employees and the forecasted number of contract labor employees for the test period will also be provided as available and separately identified. The most recent actual union labor employees and the forecasted number of union labor employees for the test period will also be provided as available and separately identified.
 - b. The associated costs related to the full time equivalent labor and contract labor levels. Direct employees, contract employees, union and nonunion employees will each be provided separately.
 - c. Overtime costs, premiums, incentives, or other labor costs included in the forecast, with each provided separately. Union and nonunion costs shall be provided separately.
 - d. Any assumed salary and wage increases included in the projected labor costs will be identified. Any of the increases supported by a union contract will be so identified.
 - e. Pensions and benefits, overheads or other employee benefit costs that are included in the forecast period. Each of the separate employee benefit components will be separately identified (i.e., medical, dental, pensions, etc.) Any assumptions regarding projected increases in such costs caused by factors other than changes in full time employee levels will be identified and described, with supporting assumptions identified.
 - f. If projected increases in pension expense cause a material cost impact, at a minimum, the following information should be provided for (1) the 12-month period ending September 30, 2005, (2) the 12-month fiscal year ending March 31, 2005, and (3) the 12-month period ending September 30, 2007: service cost, interest cost, expected return on assets, net amortization and deferral,

amortization of prior service cost, and total net periodic pension cost. The information shall also include for each of the three 12-month periods listed above the expected long-term rate of return on assets, discount rate, salary increase rate, amortization of transition asset or obligation, percent of pension cost capitalized, minimum required contribution per IRS, maximum allowable contribution per IRS, and actual (or projected) contribution made to the trust fund. Also included shall be the projected year-end balance at the end of each of the three 12-month periods listed above for accumulated benefit obligation, projected benefit obligation, fair value of plan assets, and market related value of assets.

5. **Capital Expenditures.** PacifiCorp will provide capital expenditures detail, and changes affecting rate base, including:
 - a. The detail for the changes, beginning September 30, 2005 through September 30, 2007. The detail will include dollar amounts and in-service dates.
 - b. The detailed calculation of depreciation expense and accumulated depreciation impacts as a result of the capital expenditures affecting rate base. For depreciation expense, the information will include the balances by plant account or function, depending on how the projection is done, to which the depreciation rates are being applied and the respective depreciation rates being used, by account or function, depending on how the projection is done.
 - c. Interdependencies of capital expenditures to O&M items will be identified, e.g., if the inclusion of a capital item reduces an ongoing expense item.
 - d. An itemization with project description will be provided for all major capital additions to rate base exceeding 0.2% of total plant in service for the period contained in the 12-month periods ending September 30, 2005 and September 30, 2007 respectively.
 - e. Detailed calculation of plant retirements.

6. **Regulatory Adjustments.** PacifiCorp will provide details of all the regulatory adjustments required in the filing:
 - a. Information for recurring regulatory adjustments, such as amortizations, indicating compliance with past Commission orders.
 - b. The reasons for non-inclusion or departure from Commission ordered practice or adjustments
 - c. Regulatory adjustment information will include disallowances from prior orders, implementation of accounting orders approved by the Commission, or other adjustments necessary to make the forecasted test period data acceptable for ratemaking in Utah. Each of the regulatory adjustments will be supported by prefiled testimony or a detailed description contained within the schedules.

7. **Other Rate Base.** Details of other rate base accounts shall be provided by PacifiCorp. For other items of rate base, such as deferred debits, accumulated deferred income taxes, materials and supplies, miscellaneous rate base, customer

advances, deferred credits, etc., the utility shall provide schedules showing the 12-month period ending September 30, 2005 amount (i.e., actual RO amount), and any changes, both debits and credits, to those amounts through September 30, 2007 resulting in the projected amount included in the filing. The schedules shall provide descriptions of any adjustments and modifications made to the historical period amounts and assumptions included in the projections. For any accounts in which no change from this historical test year level is proposed, a description of why the amount is not forecasted to change should be included.

8. **Taxes.** Forecasting methods, calculations and key assumptions used to take historical tax information to projected costs and results will be provided on a tax item basis (i.e., income, FICA, property taxes, etc).

Attachment B
Additional Cost of Service Filing Information

I. DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

A. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to designated entities; provided that , when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

II. INFORMATION TO BE PROVIDED WITH COST OF SERVICE FILING:

Cost of Service and Rate Design

1. PacifiCorp will provide a Utah Class Cost of Service Study based on the 12-month period ending September 30, 2007 with supporting documentation including the development of allocation factors.
2. PacifiCorp will provide its proposal for spreading any Utah revenue requirement change among the rate schedules. This will include the dollar and percentage revenue requirement change for each rate schedule.
3. PacifiCorp will provide its proposed rates for each rate component of each rate schedule and the billing determinants for the 12-month period ending September 30, 2007 for all rate components used to calculate revenues necessary to recover the proposed revenue requirement. An exhibit will be provided showing the test period blocking based on adjusted actual and forecasted billing units in the development of the revenues for each rate schedule.
4. PacifiCorp will provide its proposed Tariff sheets for all rate schedules and electric service regulations for which it proposes changes.

Attachment C
Data Requests – Revenue Requirement

A. DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

1. Time Periods. Definitions of time periods for which information is to be provided in response to these data requests are as follows:

- Year: A 12-month period designated as “12 months ending Month Date, Year”.
- Base Year (BY): The 12-month period ending September 30, 2005.
- Test Year (TY): The 12-month period ending September 30, 2007.
- Historical Year(s) (HY): Year(s) immediately preceding the Base Year and consisting of the Fiscal Year prior to the Base Year and preceding Fiscal Years.
- Fiscal Year (FY): The Year upon which the utility makes its annual reports to its shareholders.
- Other Year(s) (OY): Year designated by requestor or responder that is not a Base Year, Test Year or Historical Year.
- To Date: Up to the date of the filing of the General Rate Case.

2. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to designated entities; provided that , when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

3. Materiality. Materiality is defined as a change in requested state revenue requirement equal to or greater than 0.02% of total state revenue requirement or \$250,000, whichever is greater.

4. Model(s). The term Model(s) shall mean the major analytical software tools and spreadsheets used by the utility to develop its GRC filing. These shall include PacifiCorp’s RAM and JAM models and its GRID model. Smaller analytical tools, such as special purpose electronic spreadsheets, are not included in the definition of the term Model(s) for purposes of this Attachment C.

II. DATA REQUESTS; RESPONSES TO BE PROVIDED WITH GRC FILING

1. Forecasted test period data. Please provide a comparison of the (forecasted) Test Year data Results of Operations (RO) to the Base Year actual, unadjusted RO and adjusted RO on both a jurisdictional and total Company basis. Please provide a side-by-side comparison on a consistent basis by FERC Account.

2. Operating and Capital Budgets. Please provide a comparison of the utility's operating budget and capital budget to the actual results for the Base Year and the two prior Historical Years on a total Company basis. Please provide this comparison at the most detailed level available. Please provide available explanation for material variances.

3. Labor Costs. Please provide a comparison of budgeted labor costs and number of full-time equivalents to the actual labor costs and full-time equivalents by year for the Base Year and the two prior Historical Years on a total Company basis. Please show separately, to the degree available, the direct labor costs, premiums, incentives, benefits and overhead costs. Please show contract labor costs separately from direct labor costs, and union labor costs separate from nonunion costs. Please provide available explanations for material variances.

4. Workpapers. Please provide the forecast workpapers (including assumptions, spreadsheets and tests).

5. Forecasted Data – Revenue Requirement.

a. Please provide support and explanations for forecasted values, including Base Year starting values, adjustments made to the Base Year values and key drivers that impact the forecasts, together with supporting documents.

b. Please provide indices, inflation rates and escalation factors used in preparing forecasts, including supporting source documents.

c. Please provide a revenue requirement workbook that tracks all input data beginning with the Base Year through the Test Year. Please provide the summarized revenue requirement sections of the Jurisdictional Allocation Model (JAM) for the Base Year, the Test Year and a Year consisting of 12 months ending September 30, 2006. The workbook and JAM summaries are to include, inter alia, billing determinants, rate base and capital structure, including dollar capitalization, for the three specified Years.

d. Please provide complete net power cost calculations for the 12 months ending September 30, 2006.

6. Models. Please provide workable versions of Models utilized in determining or projecting rate case values, with formulae intact and source data included, along with available instructions and write-ups regarding use of the Model and written descriptions of the Model and its inputs.

Attachment D
Data Requests – Cost of Service

A. DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

1. Time Periods. Definitions of time periods for which information is to be provided in response to these data requests are as follows:

- Year: A 12-month period designated as “12 months ending Month Date, Year”.
- Base Year (BY): The 12-month period ending September 30, 2005.
- Test Year (TY): The 12-month period ending September 30, 2007.
- Historical Year(s) (HY): Year(s) immediately preceding the Base Year and consisting of the Fiscal Year prior to the Base Year and preceding Fiscal Years.
- Fiscal Year (FY): The Year upon which the utility makes its annual reports to its shareholders.
- Other Year(s) (OY): Year designated by requestor or responder that is not a Base Year, Test Year or Historical Year.
- To Date: Up to the date of the filing of the General Rate Case.

2. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to designated entities; provided that , when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

3. Materiality. Materiality is defined as a change in requested state revenue requirement equal to or greater than 0.02% of total state revenue requirement or \$250,000, whichever is greater.

4. Model(s). The term Model(s) shall mean the major analytical software tools and spreadsheets used by the utility to develop its GRC filing. These shall include PacifiCorp’s RAM and JAM models and its GRID model. Smaller analytical tools, such as special purpose electronic spreadsheets, are not included in the definition of the term Model(s) for purposes of this Attachment D.

II. DATA REQUESTS; RESPONSES TO BE PROVIDED WITH COST OF SERVICE FILING

1. Forecasted Data – Class Cost of Service. Please provide class cost of service data on a Utah allocated basis under both Rolled-In and MSP allocation methods for the 12-month periods ending September 30, 2005 and September 30, 2007 respectively.

2. Forecasted Data – Rate Design. Please provide the 12-month period ending September 30, 2007 rate design data on a Utah allocated basis under both Rolled-In and MSP allocation methods.

Attachment E
Other Data Requests

A. DEFINITIONS. As used herein, the following terms shall have the indicated meanings:

1. Time Periods. Definitions of time periods for which information is to be provided in response to these data requests are as follows:

- Year: A 12-month period designated as “12 months ending Month Date, Year”.
- Base Year (BY): The 12-month period ending September 30, 2005.
- Test Year (TY): The 12-month period ending September 30, 2007.
- Historical Year(s) (HY): Year(s) immediately preceding the Base Year and consisting of the Fiscal Year prior to the Base Year and preceding Fiscal Years.
- Fiscal Year (FY): The Year upon which the utility makes its annual reports to its shareholders.
- Other Year(s) (OY): Year designated by requestor or responder that is not a Base Year, Test Year or Historical Year.
- To Date: Up to the date of the filing of the General Rate Case.

2. Provide, Describe, etc. The terms “provide” or “describe,” or terms with similar meaning, shall mean to deliver available electronic copies and/or hard copies of designated data and documents to designated entities; provided that , when necessary and appropriate, prompt arrangements may be made for review of designated data and documents at a company location in Utah or at another mutually agreeable place. Spreadsheets and workpapers are to be provided in “live” electronic format (not PDF), i.e. models and spreadsheets are to be provided with formulae intact and input data available.

3. Materiality. Materiality is defined as a change in requested state revenue requirement equal to or greater than 0.02% of total state revenue requirement or \$250,000, whichever is greater.

4. Model(s). The term Model(s) shall mean the major analytical software tools and spreadsheets used by the utility to develop its GRC filing. These shall include PacifiCorp’s RAM and JAM models and its GRID model. Smaller analytical tools, such as special purpose electronic spreadsheets, are not included in the definition of the term Model(s) for purposes of this Attachment E.

II. DATA REQUESTS; RESPONSES TO BE PROVIDED WITHIN 30 DAYS OF GRC FILING:

1. Accounting – Changes. To the extent not already included in the Company’s filing, please provide a detailed description of Material changes in accounting policies or procedures adopted by the Company since its last Utah rate case or as anticipated through the end of the Test Year. Include a detailed description of the impact of change in accounting policy or procedure on the Test Year and identify the basis of the change.

2. Accounting - Write-offs. Please provide a detailed description of Material write-offs of assets and/or liabilities from the start of the Base Year To Date that affect Utah revenue requirement. For each material write-off, provide the following:

- a. Copy of journal entry recording the write-off;
- b. Detailed description of the purpose of the write-off;
- c. Copies of studies, report or analysis done in determining whether or not to write off the asset;
- d. Amount of the write-off and identification of the accounts charged on a total Company and a Utah jurisdictional basis; and
- e. Amount included in the projected Test Year for write-offs, if any, on a total Company and a Utah jurisdictional basis, by account.

3. Affiliates - Organizational Charts. Please provide for the Base Year and Test Year and continuing To Date, the affiliates organization chart for the company including a clear indication of affiliates, parent companies, divisions and subsidiaries indicating their regulatory status.

4. Affiliates. Please provide a detailed description of corporate restructurings and changes in affiliate relationships since the prior general rate case and also describe changes in the corporate and affiliate relationships between the Base Year and the end of the Test Year reflected in the filing.

5. Affiliates. Please provide a copy of Material new or Materially modified contracts or agreements entered into since the prior general rate case, including attachments thereto, if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or costs allocated or directly charged to Utah regulated operations included in general rate case filings, between the utility and/or its parent company and affiliated companies for services and/or goods rendered between or among them. Provide a list of active contracts unless already provided in the most recent Affiliate Interest Report.

6. Affiliates. Please provide a copy of cost allocation manuals and/or policies and procedures that set forth the detailed cost allocation methodology and/or pricing methodology used to charge costs between affiliates that have changed since the prior general rate case.

7. Audit - Financial. Please provide a copy of each adjusting journal entry made in response to the Company's independent auditors' final recommendations in their most recent audit of the Company. Include supporting documentation. Also identify and provide adjusting journal entries included in the independent auditors' final recommendations that were not accepted by or made by the Company, along with a description of why the adjustment was not accepted or made.

8. Audit - Financial. Please provide a copy of management letters received from the Company's outside auditors or responses to those management letters for the Base Year, the prior Historical Year and the period To Date.

9. Audit - Financial Audit Workpapers. Please coordinate review of the financial audit workpapers for the most recent completed financial audit conducted by the Company's independent auditors at auditor's Salt Lake City, Utah or Portland, Oregon office or other mutually agreed upon location. Provide a copy of the company's letter authorizing the external audit firm to meet with requesting parties, discuss workpapers with them and allow parties to make copies of selected workpapers.

10. Audits - Internal. Please provide a listing of internal audits conducted by or for the Company or its parent Company for the Base Year, the two prior Historical Years and To Date if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings. Notice of Internal Audit reports completed during the pendency of the case will be provided upon completion.

11. Board of Directors - Meeting Minutes. Please provide the Board of Directors' meeting minutes for the Base Year, the prior Historical Year and To Date for the Company and the parent company if relevant to the costs the utility seeks to recover from Utah ratepayers through Utah regulatory operations or the costs allocated or directly charged to Utah regulated operations included in general rate case filings for the same period.

12. Budget. Please provide copies of the annual operating and capital budgets for the Base Year through the end of the Test Year.

13. Budget. Please provide copies of operating and capital budget instructions and directives provided to employees, including assumptions, directives, manuals, policies and procedures, timelines, and descriptions of budget procedures for the budget or forecast for the Test Year and the period To Date for a future Test Year filing.

14. Budgets - Operating Plans. If available, please provide written operating plans that describe the Company's goals and objectives for the Base Year through the end of the Test Year.

15. Budget - Variance. Please provide a copy of quantitative and narrative monthly, quarterly and annual comparisons of operating and capital budgets to actual expenditures for the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.

16. Cost of Capital – Debt Expense. Please provide the currently forecasted financings for the next three years.

17. Cost of Capital – Debt Expense. Please provide the monthly balance of short-term debt and monthly short-term debt cost rates, for the Base Year, the prior two Historical Years and To Date.

18. Cost of Capital. Please provide copies of the most recent bond rating agencies reports on the Company.

19. Employee Costs. Please provide a breakdown of the total amount of gross payroll and employee benefit costs (by benefit type) for the Base Year, the prior two Historical Years and through the end of the Test Year between amounts expensed and amounts capitalized and provide the percentage of payroll and employee benefits (by benefit type) charged to expense for each Year.

20. Employee Costs. Please provide a list of compensation and benefit studies the Company has for the Base Year, the prior Historical Year and To Date and indicate which of the studies were used (if any) in projecting the compensation and employee benefit costs for the Test Year.

21. Employee Costs – Employee Levels. Please describe, in detail, Material employee reductions, employee severance plans, or early retirement programs conducted by the Company during the Base Year, the prior two Historical Years and To Date that are reflected in the filing. This request seeks information on major plans or programs beyond cost management efforts undertaken in the normal course of business. This should include, but not be limited to, a detailed description of the plan, number of employees offered early retirement or severance, number of employees accepting early retirement or severance, projected cost savings and costs associated with the program. For costs incurred, identify the amounts, by FERC account, and the dates the entries were booked.

22. Employee Costs – Employee Level. Please list separately the budgeted and the actual number of employees (where available), by month, for the Base Year, the prior two Historical Years, the Test Year and To Date. If the labor force levels are other than full-time equivalent positions, please provide a separate listing stated in terms of full-time equivalent positions.

23. Employee Costs – Wages & Salaries Levels. Please show the actual percentage of increases in salaries and wages for exempt, non-exempt and union employees for the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.

24. Employee Costs - Incentive Plans. Please provide complete copies of bonus programs or incentive award programs in effect for the Company for the Base Year, the prior two Historical Years, the Test Year and To Date. Identify incentive and bonus program expenses incurred in the

Base Year, the prior two Historical Years, the Test Year and To Date and identify the amounts included in the Test Year. Identify the accounts charged. Identify incentive and bonus program expenses charged or allocated to the Company from affiliates or the parent company in the Base Year, the prior two Historical Years, the Test Year and To Date for a future Test Year filing.

25. Employee Costs - Benefits. Please provide a listing of health and other benefits received by employees during the Base Year. Provide a detailed description of changes to employee benefits occurring subsequent to the Base Year To Date and anticipated future changes through the end of the Test Year that are reflected in the filing.

26. Employee Costs - Pensions. Please provide the two most recent pension actuarial reports prepared for the Company.

27. Employee Costs – Post Retirement Benefits Other Than Pensions (PBOP). Please provide the two most recent PBOP actuarial reports prepared for the Company.

28. Employee Costs - Pensions and Post Retirement Benefits Other Than Pensions (PBOP). Please provide the list of assumptions used by the Company and its actuaries regarding the pension and PBOP costs for the Test Year that are included in the filing.

29. OMAG Expenses – Other - Contributions. For the Base Year and the Test Year, please list contributions for charitable and political purposes, if any, included in accounts other than below the line. Indicate the amount of the expenditure, the recipient of the contribution, and the specific account in which the expense is included in the filing. Also identify for the Base Year and the Test Year the amounts of contributions for charitable and political purposes charged to the Company from affiliates in accounts other than below the line accounts.

30. OMAG Expenses – Advertising. Please provide for the Base Year, the prior Historical Year and the Test Year the amount of advertising expense, by account, by type of advertising (i.e., informational, instructional, promotional).

31. OMAG Expenses - Dues, Industry Associations. Please provide the Material amounts included in the Base Year, the prior Historical Year and the Test Year for above-the-line payments to industry associations. Identify the organization/association name and amounts, along with the account in which the costs are included in the filing. If any of the dues or other amounts paid to the organizations/associations go toward lobbying and public relations efforts and are recorded in above the line accounts, provide the associated amounts included in the above the line accounts whether Material in magnitude or not.

32. OMAG Expenses - Outside Services Expense. Please provide an itemization of Material outside services expenses included in FERC account 923 basis for the Base Year, the prior Historical Year and the Test Year.

33. OMAG Expense - Injuries and Damages. Please state the amount of injuries and damages expense for the Base Year, the prior two Historical Years, the Test Year and To Date. Also identify the amount of injuries and damages expense included in the projected Test Year in the filing.

34. OMAG Expense - Insurance. Please provide the amount of insurance expense, by insurance type (i.e., property insurance, liability insurance, workers compensation, directors & officers liability insurance, etc.) for the Base Year, the prior two Historical Years and the Test Year and identify the accounts the associated costs are included in.

35. OMAG Expense - Insurance. For insurance coverage for which the Company is self-insured, please provide a description of that self insurance, a description of how it is accounted for in the utility's books and records and a description of activity for the Base Year, the prior two Historical Years and the Test Year.

36. OMAG Expense - Legal Settlements. Please list Material amounts included in the Base Year and the Test Year (on a direct charge basis, affiliate billing, or allocation) that are the result of the settlement of lawsuits or other legal action.

37. OMAG - Uncollectibles – Bad Debt Reserve. Please provide for the Base Year, the prior two Historical Years and the Test Year the beginning bad debt reserve balance, the amount written off, the recoveries, the reserve adjustment, other charges or credits, and the ending reserve balance. For the same periods, provide the total amount of retail revenue from retail sales and total retail bad debt expense.

38. OMAG – Uncollectibles. Please provide a detailed description of changes in the Company's collection policies or write-off policies since the last general rate case.

39. OMAG - Cost-saving Programs. Please list and describe in detail cost-saving or cost increasing programs implemented during the Base Year and To Date. This request seeks information on major plans or programs beyond efforts undertaken in the normal course of business.

40. Financial – Strategic Plans. Please provide copies of completed strategic plans, such as Integrated Resource Plans, for the Company.

41. Penalties and Fines. Please list penalties and fines in the Base Year and the Test Year and indicate in which accounts the associated amounts are included.

42. Rate Base - Working Capital. If the working capital request in the Company's case is based on a lead/lag study other than that used in the prior rate case, please provide a complete copy of the lead/lag study. If it is not different than the prior case, explain, in detail, why a new study has not been performed and why the Company feels the study utilized in the previous rate case is still reflective of current conditions.

43. Reserve Accounts. Does the Company maintain reserve accounts (e.g., an injuries and damages reserve account)? If so, please provide the monthly balances in reserve accounts for the Base Year, the prior two Historical Years, the Test Year and To Date. This listing should include the monthly debits and credits to the reserve accounts. Also, provide the amount included in the Base Year and the projected Test Year expenses, by account, for building-up the reserve balances.

44. Revenues: Regulated Retail Sales. Please provide by customer class, by month, the number of customers, actual usage, and normalized usage for the Base Year, the prior two Historical Years, the period after the Base Year and To Date.

45. Revenues – Other. Please provide on a total Company and a Utah jurisdictional basis, for the Base Year, the prior two Historical Years, the Test Year and To Date the amount of Other Revenues by revenue type.

46. Sales of Property. For the Base Year, the prior two Historical Years, the Test Year and To Date, has the Company sold Materially significant property that had formerly been included in Plant in Service? If so, for each Material sale, please describe the property sold; state whether, when, and in what manner it was included in rate base; show the details of how the gain or loss was calculated; indicate when the sale occurred; and explain how and whether the Company is treating such gain or loss in its filing. Please limit the response to sales of property that had been included in Utah rates while in service.

47. Taxes: Income. Please prepare a list of and provide or make available for review under the “highly confidential” terms of the GRC protective order, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the Company and the IRS since the last rate case.

48. Taxes: Income. Please make available for review under the “highly confidential” terms of the GRC protective order copies of the most recent State and Federal income tax returns in which the Company participated.

49. Taxes: Income. Please provide a copy of the current tax sharing agreement in which the Company participates.

Net Power Cost Related Data Requests

50. GRID. Please identify the GRID pro-forma period.

51. GRID. Please provide all documents, workpapers or other information relied upon by the Company in determining the market caps used in GRID for the Pro-Forma Period. Please provide this information electronically in excel spreadsheets with all formulas intact.

52. **GRID.** Please provide the current topology maps in GRID. Please explain all the differences that have been made to the topology since the last rate case and explain why the changes were made.
53. **GRID.** Please list and explain all modeling or logic changes to the methodology used to compute data inputs or any other type of enhancement to the GRID model that have been implemented since the most recent Utah rate case. Please provide a statement of the direction of change in net power cost resulting from each such change and documentation describing each change.
54. **GRID.** Please provide all monthly compilations of actual net power costs produced by PacifiCorp for the past five years and year to date.
55. **GRID.** Please provide electronic workpapers for the ECD calculation proposed by PacifiCorp. (i.e. provide the JAM study.)
56. **GRID Outages.** Identify the four-year period used to compute the outage rates used in GRID.
57. **GRID Outages.** Please provide workpapers showing the computation of the outage rates used in GRID. Include all backup data showing each outage (planned or unplanned, etc) and duration (planned or unplanned) considered in the four year period, including NERC cause code, type of event duration, energy lost, etc. Please provide workpapers showing the derivation of any seasonal outage rate assumptions used. Please provide this information electronically and in the case of excel spreadsheets with all formulas intact.
58. **GRID Outages.** Please explain how PacifiCorp determines the duration and timing of Planned Outages in the GRID model studies.
59. **GRID Forward Curve.** Please provide the date and a copy of the forward price curve, showing monthly heavy load hour and light load hour and hourly scalars, used in creating the Test Year GRID studies.
60. **GRID Loss Factor.** Please provide the loss factor data showing losses for the system and for each state for the most recent five calendar years and for the most recent five fiscal years. Compare those loss factors to those that were used in developing loads for the GRID study(ies) for the Pro-Forma period used in this case. Please provide workpapers and other supporting documentation underlying the figures electronically and in the case of excel spreadsheets with formulas intact.
61. **GRID Loss Factor.** Please provide the system level loss factors assumed in GRID in the most recent (or current) Utah, Oregon, Idaho, Wyoming and Washington rate cases.
62. **GRID Contracts.** Please provide workpapers showing all short-term firm transactions

modeled in the test year GRID study. Please provide the information in the same format as that provided in CCS 8.32 in Docket No. 04-035-42.

- 63. GRID Contracts.** Please provide workpapers detailing the individual short-term firm contracts included in the test year GRID study. Please provide all pertinent information for the contracts, including the counterparty, the date the transaction was effected, the delivery dates, the amount and cost of energy delivered, the product type (i.e. flat, 6x16, etc), the delivery point, etc. Please provide this information electronically, and in the case of excel spreadsheets with all formulas intact.
- 64. GRID Contracts.** For all contracts modeled in GRID that were not included in the most recent Utah rate case, please provide the following:

 - a. A copy of the contract (in pdf or electronic format, if available).
 - b. An explanation as to how the costs and benefits of the contract are reflected in the GRID model and in the test year (to the extent not reflected in GRID) and a calculation and supporting workpapers showing those benefits reflected in the GRID study or elsewhere.
 - c. An explanation of the reasons why PacifiCorp entered into the contract.
 - d. Any workpapers used to develop the GRID input assumptions related to the contract.
 - e. The start and end dates for the contract.
 - f. Any economic analysis, including options value studies or similar analyses, used to evaluate the contract prior to signing.
 - g. A calculation and supporting workpapers showing the benefits from the contract reflected in the GRID study or elsewhere in the test year.
 - h. Please indicate the intrinsic and extrinsic values (if any) of the benefit analysis conducted on each contract.
- 65. GRID Hydro.** For each hydro hedge modeled in the GRID study please provide the following information:

 - a. A copy of the contract (in pdf or electronic format, if available).
 - b. An explanation as to how the costs and benefits of the contract are reflected in the GRID model and in the test year (to the extent not reflected in GRID) and a calculation and supporting workpapers showing those benefits reflected in the GRID study or elsewhere.
 - c. An explanation of the reasons why PacifiCorp entered into the contract.
 - d. Any workpapers used to develop the GRID input assumptions related to the contract.
 - e. The start and end dates for the contract.
 - f. Any economic analysis, including options value studies or similar analyses, used to evaluate the contract prior to signing.
- 66. GRID Hydro.** Please provide a table showing the annual hydro energy inputs for all hydro plants modeled in GRID for each 365 day study for their respective study period. Demonstrate

that the amount of energy for these hydro units equals the amount of hydro energy in the model outputs, either in the hydro dispatch exports, or in the GRID summary reports.

67. **GRID Hydro.** Please explain the Company's choice of hydro levels used in the test year GRID study. To the extent that this differs from hydro levels assumed in the most recent Utah rate case, please explain those differences.
68. **GRID Hydro.** Please provide workpapers, VISTA model outputs and all other documentation underlying the weekly hydro energy inputs for GRID.
69. **GRID Hydro.** Please provide monthly or weekly (as is most convenient for PacifiCorp) hydro energy available under current system configurations and regulatory requirements for each individual hydro unit modeled in GRID.
70. **GRID Generation.** Please provide a table showing the actual generation of each PacifiCorp coal, gas, hydro and wind generating unit modeled in GRID for each month for the period 1998 to the present. Please provide this information electronically in excel spreadsheets with all formulas intact.
71. **GRID Generation.** Please provide hourly generator logs for each coal, gas and hydro unit modeled in GRID for the Four-Year Period as defined above. Please provide this information electronically in excel spreadsheets with all formulas intact.
72. **GRID Generation.** For the Four-Year Period (see DR 56) please provide hourly logs for the following contracts/resources modeled in GRID:
 - a. the Mid Columbia hydro contract;
 - b. all BPA contracts;
 - c. all wind resources; and
 - d. each long-term purchase or sale contract.
73. **GRID Generation.** Please provide the start date and termination date, for each of the long-term firm purchase or sales contracts modeled in GRID.
74. **GRID Resources.** For the Gadsby simple cycle combustion turbines please provide the following information:
 - a. Capital cost included in rate base in the test year.
 - b. Depreciation expense included in the test year.
 - c. O&M expense included in the test years.
 - d. Property taxes included in the test year.
 - e. Transmission cost benefits reflected in the test year.
 - f. Overall revenue requirements included in the test year.
 - g. A calculation showing the amount of ancillary benefits associated with the Gadsby CTs that are reflected in the test year power costs.

- 75. GRID Resources.** For the West Valley simple cycle combustion turbines, please provide the following information:
- a. Lease expenses included in the test year.
 - b. O&M expense included in the test year
 - c. Property taxes included in the test year.
 - d. Transmission cost benefits reflected in the test year.
 - e. Overall revenue requirements included in the test year.
 - f. A calculation showing the amount of ancillary benefits associated with the West Valley CTs that are reflected in the test year power costs.
- 76. GRID Resources.** For the Currant Creek combined cycle combustion turbines, please provide the following information:
- a. Capital cost included in rate base in the test year.
 - b. Depreciation expense included in the test year.
 - c. O&M expense included in the test year.
 - d. Property taxes included in the test year.
 - e. Transmission cost benefits reflected in the test year.
 - f. Overall revenue requirements included in the test year.
 - g. A calculation showing the amount of ancillary benefits associated with the Currant Creek units that are reflected in the test year power costs.
- 77. GRID Resources.** Please explain the basis for the marginal unit model assignments made within GRID for the Gadsby and West Valley units.
- 78. GRID Resources.** Please provide copies of new long-term power purchase and sales contracts not included in the Company's prior Utah General Rate Case.
- 79. Net Power Cost General.** Please provide all documents concerning the development of test year wheeling expenses and revenues modeled in GRID or included elsewhere in the Company's filing.
- 80. Net Power Cost General.** Please provide fuel costs for each plant and a description of how the costs were derived.
- 81. Net Power Cost General.** Please provide the heat rate curves for each unit and workpapers used to develop the curves.