

AVISTA CORP.
 RESPONSE TO REQUEST FOR INFORMATION

JURISDICTION:	Oregon	DATE PREPARED:	01/23/2015
CASE NO:	UM 1633	WITNESS:	Ryan Krasselt
REQUESTER:	OPUC Staff	RESPONDER:	Rich Stevens
TYPE:	Data Request	DEPT:	Finance department
REQUEST NO.:	Staff - 38	TELEPHONE:	(509) 495-4330
		EMAIL:	rich.stevens@avistacorp.com

REQUEST:

Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:

- a. Prepaid pension asset / accrued pension liability balance;
- b. Accumulated deferred tax benefit associated with the prepaid pension asset;
- c. Funding status percentage of each of the Company's pension plans; and,
- d. Cumulative funding percentage of the Company's pension plans.

RESPONSE:

- a. The prepaid asset as of December 31, 2014 was \$100,198,144.
- b. The deferred tax liability associated with the prepaid asset as of December 31, 2014 was \$27,362,534.
- c. Funded status of the Avista Retirement Plan as of December 31, 2014 is calculated below.

		12/31/2014
Plan assets	Fair Value of Assets	\$539,610,304
Benefit Obligations	Accumulated Benefit Obligation (ABO)	\$526,555,326
	Projected Benefit Obligation (PBO)	\$604,811,181
Funded Ratios	Fair Value of Assets to ABO	102.5%
	Fair Value of Assets to PBO	89.2%

- d. Refer to item C above.

CASCADE NATURAL GAS CORPORATION
Oregon Public Utility Commission
Investigation into Treatment of Pension Costs in Utility Rates
UM 1633

Request No. 39

Date prepared: January 15, 2015

Preparer: Michael Parvinen

Contact: Michael Parvinen

Telephone: 509-734-4593

A39. Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:

- a. Prepaid pension asset / accrued pension liability balance;
- b. Accumulated deferred tax benefit associated with the prepaid pension asset;
- c. Funding status percentage of each of the Company's pension plans; and,
- d. Cumulative funding percentage of the Company's pension plans.

Response:

- a. \$19,686,255 (System), \$4,783,760 (Oregon)
- b. \$2,037,882 (Oregon)
- c. 80%
- d. 80%

CONFIDENTIAL
Subject to General Protective Order



January 14, 2015

Subject: Docket No. UM 1633
Idaho Power Company's Response to the Public Utility Board of Oregon's Data
Request No. 26

STAFF'S DATA REQUEST 26:

Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:

- a. Prepaid pension asset / accrued pension liability balance;
- b. Accumulated deferred tax asset or liability associated with the prepaid pension asset / accrued pension liability;
- c. Funding status percentage of each of the Company's pension plans;
and,
- d. Cumulative funding percentage of the Company's pension plans.

IDAHO POWER COMPANY'S RESPONSE TO DATA REQUEST 26:

Idaho Power Company provides the following CONFIDENTIAL response:

- a. The accrued pension liability balance on a system basis was [BEGIN CONFIDENTIAL MATERIAL] [REDACTED] [END CONFIDENTIAL MATERIAL] as of December 31, 2014, which is also the most recent date for which this balance is available.
- b. The total system deferred tax liability associated with the difference between plan contributions and book expense as of December 31, 2014, the most recent date for which this balance is available, was [BEGIN CONFIDENTIAL MATERIAL] [REDACTED] [END CONFIDENTIAL MATERIAL].
- c. The funded status under the Pension Protection Act as of January 1, 2014, was [BEGIN CONFIDENTIAL MATERIAL] [REDACTED] [END CONFIDENTIAL MATERIAL] percent. This information became available on October 31, 2014. The funded status under the Pension Protection Act as of January 1, 2015, will not be available until approximately October 2015.

- d. The Company reads this request as referring to the weighted-average funded status of all of its plans combined. As the Company has only one pension plan, its response for this part is the same as for "c" above.



Rates & Regulatory Affairs

UM 1633 – Investigation into
Treatment of Pension Costs in Utility Rates

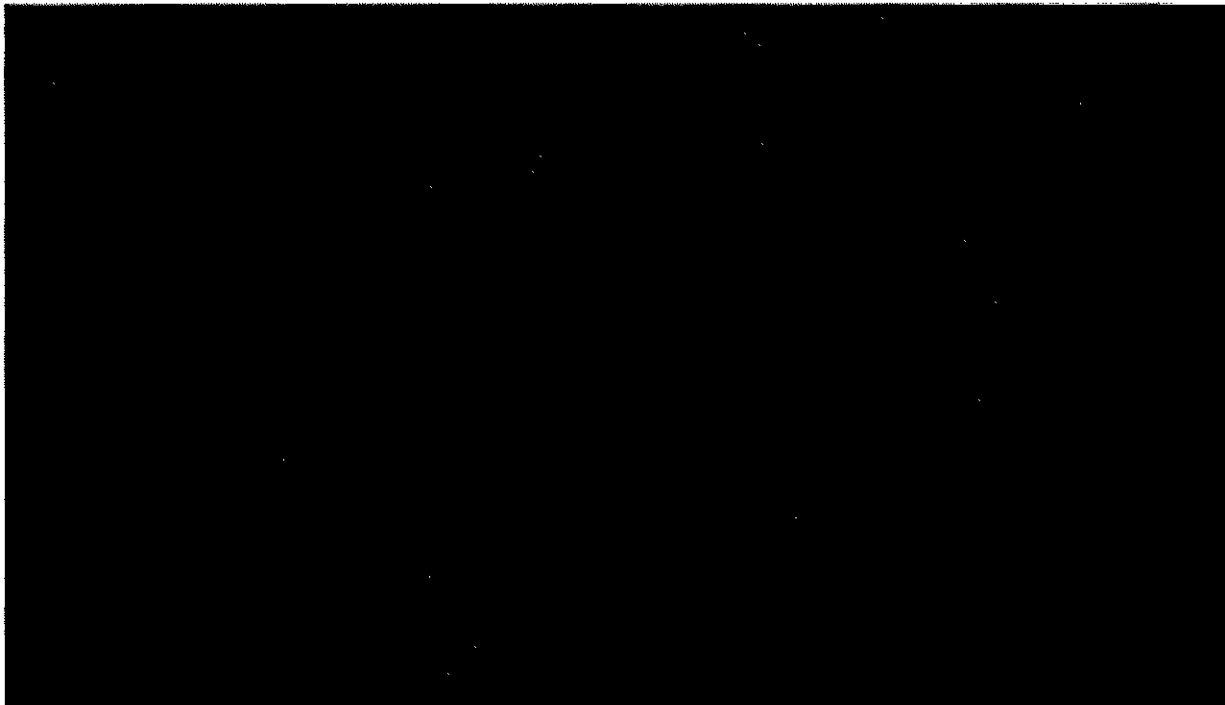
Data Request Response

Request No. UM 1633-OPUC-DR 38:

Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:

- a. Prepaid pension asset / accrued pension liability balance;
- b. Accumulated deferred tax benefit associated with the prepaid pension asset;
- c. Funding status percentage of each of the Company's pension plans; and,
- d. Cumulative funding percentage of the Company's pension plans.

Response:



- c. NW Natural does not currently have 2014 actual year information regarding its funding status percentage for its pension plan. This information depends on receiving actuarial reports which NW Natural will not receive until around the end of January. NW Natural will provide the information at that time.

OPUC Docket Um 1633
NWN's Response to OPUC DR 38
Page 2

- d. NW Natural does not currently have 2014 actual year information regarding its cumulative funding percentage for its pension plan. This information depends on receiving actuarial reports which NW Natural will not receive until around the end of January. NW Natural will provide the information at that time.

UM 1633/PacifiCorp
January 23, 2015
OPUC Data Request 43

OPUC Data Request 43

Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:

- (a) Prepaid pension asset / accrued pension liability balance;
- (b) Accumulated deferred tax benefit associated with the prepaid pension asset;
- (c) Funding status percentage of each of the Company's pension plans; and,
- (d) Cumulative funding percentage of the Company's pension plans.

Response to OPUC Data Request 43

- (a) \$304.8 million prepaid pension asset;
- (b) \$116.0 million associated accumulated deferred tax benefit;
- (c) Pension Benefit Obligation (PBO) funding percentage of 87.2%; and
- (d) Please refer to response to (c), above.

December 31, 2014

Douglas C. Tingey
Portland General Electric
121 SW Salmon St. 1WTC1301
Portland OR 97204

RE:	<u>Docket No.</u>	<u>Staff Request No.</u>	<u>Response Due By</u>
	UM 1633	DR 38	January 14, 2015

Please provide responses to the following request for information. If the answers have been provided previously, please indicate in which data request response. Contact the undersigned before the response due date noted above if the request is unclear or if you need more time.

38. Please provide the 2014 actual year-end amounts and the most updated current actual balances for the following items:
- Prepaid pension asset / accrued pension liability balance;
 - Accumulated deferred tax benefit associated with the prepaid pension asset;
 - Funding status percentage of each of the Company's pension plans; and,
 - Cumulative funding percentage of the Company's pension plans.

Please provide an original and one complete copy of your response to the attention of Kay Barnes, PO Box 1088, Salem, OR 97308-1088, or 3930 Fairview Industrial Dr. SE., Salem, OR 97308-1088, **and** send via electronic mail to(puc.datarequests@state.or.us).

One complete copy also needs to be filed to the attention of counsel for PUC Staff, Jason Jones, Department of Justice, 1162 Court St NE, Salem, OR 97301-4096; **and** electronically at (jason.w.jones@state.or.us).


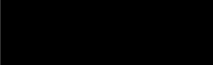
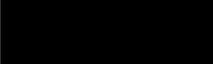
Confidential responses should not be sent via electronic mail. Confidential responses must be filed on yellow paper. Please file an original and one copy to the above addresses or on a CD clearly marked "Confidential" if it is a voluminous response.

Brian Bahr
Senior Utility Analyst
Rates, Finance & Audit
(503) 378-4362
brian.bahr@state.or.us

cc: Service List UM 1633 (electronic only)

UM 1633_PGE Response to OPUC DR No. 038
Attachment 038-A CONF
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PGE's 2014 year-end amounts, reflecting PGE's most current actual amounts for the prepaid pension asset (a.), the accumulated deferred tax liability associated with the prepaid pension asset (b.), the funded status of the pension plan (c.), and the cumulative funded status of the pension plan (d.) are as follows:

- a. 
- b. 
- c. 
- d. 