

1 **BEFORE THE PUBLIC UTILITY COMMISSION**  
2 **OF OREGON**

3 UE 307

4 In the Matter of  
5 PACIFICORP, dba PACIFIC POWER,  
6 2017 Transition Adjustment Mechanism.  
7

COMMISSION STAFF'S CROSS-  
EXAMINATION EXHIBITS

8  
9 Pursuant to Administrative Law Judge Rowe's July 8, 2016 Ruling, Commission Staff  
10 submits the following cross-examination statements in docket UE 307:  
11

<b>Cross-Examination Exhibit</b>	<b>Description</b>
Staff/600	Black Butte Coal Supply Agreement (Highly Confidential)
Staff/601	Fortieth Amendment to the Third Restated and Amended Coal Sales Agreement (Highly Confidential)
Staff/602	Excerpt from Ralston workpaper (14 Depr. Exp 10YP Deadman Wash) - Deadman Wash Development Cost Summary
Staff/603	PacifiCorp Response to OPUC DR 203, including confidential attachments 1, 2 and 3
Staff/604	Surface Transportation Board Website Excerpt
Staff/605	Surface Transportation Board Railroad Annual Report R-1 Excerpt

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25 ///

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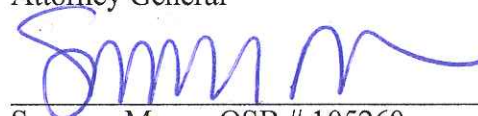
1 Staff/606	Excerpt from Dickman workpaper – 405 Market Buble
2	Month with Company Calculations_CONF (Confidential)
3 Staff/607	PacifiCorp Response to OPUC DR 242, including
4	attachments (Confidential)
5 Staff/608	PacifiCorp Response to Staff Data Request 270
6 Staff/609	Dickman DA-RT Price Adder Workpaper (Dickman
7	Opening Testimony) (Confidential)
8 Staff/610	Attachment 12b. to Staff Response to PacifiCorp Data
9	Request 12 (Confidential)

10 Confidential and Highly Confidential exhibits will be mailed in hard copy to those parties that  
11 have signed the appropriate protective order in place in this docket.

12  
13 DATED this 25<sup>th</sup> day of August, 2016.

14 Respectfully submitted,

15 ELLEN F. ROSENBLUM  
16 Attorney General

17 

18 Sommer Moser, OSB # 105260  
19 Assistant Attorney General  
20 Of Attorneys for Staff of the Public Utility  
21 Commission of Oregon

22 Michael Weirich, OSB # 824250  
23 Assistant Attorney General  
24 Of Attorneys for Staff of the Public Utility  
25 Commission of Oregon

26 Attorneys for Commission Staff

UE 307 / PacifiCorp  
August 2, 2016  
OPUC Data Request 203

**OPUC Data Request 203**

Please provide the following data for each coal plant owned or operated by PacifiCorp:

- (a) Annual coal rail unloading capacity.
- (b) Actual rail transportation volumes for 2013, 2014, and 2015.
- (c) Original cost and in-service date of all rail unloading facilities.

**Response to OPUC Data Request 203**

- (a) Please refer to Confidential Attachment OPUC 203 -1
- (b) Please refer to Confidential Attachment OPUC 203 -2.
- (c) Please refer to Confidential Attachment OPUC 203 -3.

The confidential attachments are designated as Protected Information under Order No. 16-128 and may only be disclosed to qualified persons as defined in that order.



# Surface Transportation Board

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## Industry Data > Economic Data: Financial & Statistical Reports

### Complete R-1 Railroad Annual Reports

[Complete Class I Railroad Annual Reports](#) (Form R-1) are available in Adobe Acrobat PDF format for each Class I U.S. railroad beginning with 2005.

### Statistics of Class I Freight Railroads in the United States

[Statistics of Class I Freight Railroads in the United States](#) are available for 2004 and prior years.

### R-1 Schedule 250

R-1 Schedule 250 is used to develop return on investment for consolidated railroad systems for use in revenue adequacy determinations. For more information, please contact Pedro Ramirez at (202) 245-0333 or at [economic.data@stb.dot.gov](mailto:economic.data@stb.dot.gov).

### Form STB-54 - Annual Report of Cars Loaded and Cars Terminated

All Class I railroads are required to submit to the Surface Transportation Board (STB) an Annual Report of Cars Loaded and Cars Terminated (Form STB-54). Form STB-54 requires Class I railroads to report the number of cars loaded and terminated, by car type, during each calendar year and is due 90 days after the end of the reporting year (March 31). The data are required to support the Uniform Railroad Costing System (URCS). URCS is the STB's general purpose railroad costing system which is used to develop estimates of Class I railroad costs for a variety of STB functions. For more information, please contact Pedro Ramirez at (202) 245-0333 or at [economic.data@stb.dot.gov](mailto:economic.data@stb.dot.gov). Click [here](#) to view.

### Annual Compilation of Wage Statistics of Class I Railroads in the United States

[Annual Compilation of Wage Statistics of Class I Railroads in the United States](#) is a compilation of the number of employees, service hours, compensation, and mileage run of Class I railroads available [online](#).

### Quarterly Selected Earnings Report

The Selected Earnings Data report is compiled quarterly from Class I railroad quarterly reports (Form RE&I and Form CBS) and compiles earnings data on both a quarterly and year-to-date basis for all Class I railroads and is available on line. This information consists of railway operating revenues, net railway operating income and net income obtained from the "Quarterly Report of Revenues, Expenses & Income - Railroads" (Form RE & I). The report also displays revenue ton miles of freight obtained from the "Quarterly Condensed Balance Sheet - Railroads" ([Quarterly Selected Earnings](#)).

### Quarterly Revenue, Expense and Income (RE&I)

This is a report of railroad operating revenues, operating expenses and income items. This report discloses net railway operating income on a quarterly and year-to-date basis for the current and prior year. The report is not verified by the STB. The quarterly data are available [here](#) from 2011.

### Quarterly Condensed Balance Sheet (CBS)

This shows the balance at the end of each quarter for the current and prior year of the railroad assets and liabilities; gross capital expenditures on quarterly and cumulative bases for the current and prior year; and revenue tons on quarterly and cumulative bases for the current and prior year. This report is not verified by the STB. The quarterly data are available [here](#) from 2011.

### Annual and Quarterly Freight Commodity Statistics (QCS)

This reports car loadings and total revenues by commodity code for each commodity transported by a particular railroad during the reporting period. It is based on information contained in Waybills used by railroads in the ordinary course of business. The report is not verified by the STB. The quarterly and annual Freight Commodity Statistics are available [here](#) from 1st Qtr. 2011 and later.

### Quarterly Wage Form A & B

This shows the number of employees, service hours and compensation, by employee group (executive, professional, maintenance-of-way, equipment and transportation) of reporting railroads. This report is not verified by the STB. The quarterly and annual data are available [here](#) from 2011.

### Employment Data - Monthly Report of Employees

This shows, for each reporting railroad, the average number of employees at mid-month in the 5 job classification groups (executive, professional, maintenance-of-way, equipment and transportation/train and engine and transportation/other than train and engine), encompassing all railroad employees, and is available "[Employment Data](#)". This report is not verified by the STB. The monthly data are available [here](#) from 1997.

### Commodity Revenue Stratification Report

This report shows the revenue and URCS variable costs by two-digit STCC code for each of three Revenue-to-Variable Cost (RVC) Ratio categories. This report has historically been created as a part of Ex Parte 347 (Sub-No. 2) – Rate Guidelines – Non-Coal Proceedings and its calculation of the "Revenue Shortfall Allocation Method" (RSAM) percentage and the "Average Revenue-to-Variable Cost > 180" (RVC>180) percentage. [Those reports are available here for 2002 and later.](#)

### 5-Digit STCC Expanded version of Commodity Revenue Stratification Report

The Board's Office of Economics has released an expanded version of its Commodity Revenue Stratification Report. This report shows the revenue, variable costs, tons, and carload associated with many combinations of car type and five-digit Standard Transportation Commodity Code (STCC). Data are withheld for some of those combinations to protect confidentiality. This report may be of interest to shippers trying to benchmark their rates; [the reports for 2008 through 2014 are available here](#). We will continue to release the two-digit STCC code version of this report as well.

### 7-Digit STCC Expanded Version of Commodity Revenue Stratification Report

The STB's Office of Economics has released a new, expanded version of its Commodity Revenue Stratification Report. The report continues to show revenue, variable costs, ton, and carload data but now does so by different combinations of railcar type and by seven-digit Standard Transportation Commodity Code (STCC). The report also shows the number of movements and average mile per carload data. (Some data has been redacted to protect confidentiality where necessary.) These changes will provide stakeholders with more detailed information about rail shipments, and may be of particular interest to shippers that would like to benchmark the rate they are paying for railroad transportation.

NOTE: For reference purposes, the title of the five-digit report, "Expanded version of Commodity Revenue Stratification Report," currently on the STB's website will be changed to read, "5-Digit STCC Expanded Version of Commodity Revenue Stratification Report" for consistency with the titling of the current two-digit report and the new seven-digit report. To view the seven-digit report for 2013, click [here](#). To view the seven-digit report for 2014, click [here](#).

### 2-Digit STCC Summary Statistics Report

This report shows the number of Waybill records, carloads, tons, revenue, ton-miles, car-mile, tons per car, revenue per ton, revenue per car, revenue per ton-mile, and length of haul associated with each two-digit Standard Transportation Commodity Code (STCC) from 2011 onward. Data are withheld for some of those STCC/year combinations to protect confidentiality. The spreadsheet is available [here](#).

### Quarterly Report of Rail Fuel Surcharges

This quarterly report is designed to provide an overall picture of the use of fuel surcharges by Class I railroads. It is due 30 days after the end of each quarterly reporting period. This report is available [here](#) beginning with the quarter ending December 31, 2007.

### Deflator Factors

Deflator Factors are used to adjust railroad annual operating revenues for classification purposes. This index methodology insures that railroads are classified on actual business expansion and not due to the effects of inflation. The deflator factors are available [here](#).

### Rail Rate Study

Periodically, the STB's Section of Economics distills its data and analysis of freight rail rates into formal reports that are shared with the Board and the public. The studies include discussions of the key factors behind rate increases or decreases, as well as assessments of the impact of rate changes on shippers, consumers, and the Nation as a whole. These studies are available [here](#).

### Schedule 410 for Years 2005-2009

Schedule 410 of the R-1 for the years 2005-2009 is available in [this spreadsheet](#).

### Revenue Shortfall Allocation Method (RSAM)

Revenue Shortfall Allocation Method (RSAM), measures the average mark up that the railroad would need to charge all of its "potentially captive" traffic in order for the railroad to earn adequate revenues as measured by the Board under 49 U.S.C. § 10704(a)(2). [RSAM 2014 2011 Table and 2014 RSAM Computation.](#)

#### **Docket No. Ex Parte 558 Railroad Cost of Capital**

The Cost of Capital figure represents the Board's estimate of the average rate of return needed to persuade investors to provide capital to the freight rail industry. The cost-of-capital figure, which is calculated each year, is an essential component of many of the agency's core regulator responsibilities. Click [here](#) to view.

#### **Docket No. Ex Parte 552 Railroad Revenue Adequacy**

The Board's annual determination of railroad revenue adequacy under 49 U.S.C. § 10704(a)(2) is made in accordance with the standards and procedures developed in [Standards for Railroad Revenue Adequacy](#), 364 I.C.C. 803 (1981), [Standards for Railroad Revenue Adequacy](#), 3 I.C.C. 2d 261 (1986), and [Supplemental Reporting of Consolidated Information for Revenue Adequacy](#), 5 I.C.C. 2d 65 (1988). Pursuant to those procedures, which are essentially mechanical, a railroad is considered revenue adequate under 49 U.S.C. § 10704(a) if it achieves a rate of return on net investment (ROI) equal to at least the current cost of capital for the railroad industry. Click [here](#) to view.

#### **Docket No. Ex Parte 290 (Sub No. 5) Quarterly Rail Cost Adjustment Factor**

The rail cost adjustment factor (RCAF) is an index formulated to represent changes in railroad costs incurred by the nation's largest railroads over a specified period of time. The statute requires the Surface Transportation Board (Board) to publish the RCAF on at least a quarterly basis. Each quarter, the Association of American Railroads computes three types of RCAF figures and submits those figures to the Board for approval. Click [here](#) to view.

#### **Docket No. Ex Parte 290 (Sub No. 4) Rail Cost Recovery Procedures- Productivity Adjustment**

Each year the Board calculates the change, if any, in the rail industry's productivity, i.e., how efficiently railroads move freight. The Board calculates this figure by comparing year-to-year the average cost of producing a unit of railroad output. Click [here](#) to view.

#### **Ex Parte No. 460 - Certification of Railroad Annual Report By Independent Accountant**

In Ex Parte No. 460- Certification of Railroad Annual Report R-1 By Independent Accountant decided October 11, 1985, each Class 1 railroad is required to submit a report from an independent accountant stating that specified data in the railroad's R-1 Annual Report (Certification of Finances and Operations) have been examined, using agreed-upon procedures and have been found to be in compliance with the Uniform System of Accounts for Railroad Companies, Title 49 CFR Part 1201. To review current procedures click [here](#).

#### **Rail Service Outlook Plans ("Peak Season")**

Since 2004, the Chairman of the Surface Transportation Board has annually requested that the railroad industry explain its plans to handle the increased traffic volumes associated with the traditional fall "peak season." To view the Chairman's letters and the railroads' responses for each year, click [here](#).

#### **Carloads and Tons by State**

This report shows the number of carloads and number of tons that either originate, terminate, or pass through each state, as determined from STB's confidential Waybill Sample for each year starting with 2012. States with too few railroads or too few railroad customers in any particular year have been redacted for reasons of confidentiality. Please click [here](#) to view the report.

#### **Blank forms**

These may be viewed or downloaded from our web site by clicking on the following links:

##### **Form R-1**

[PDF](#)

[Excel \(xls\)](#)

##### **Form A and B Wage**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Form C Wage**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Form CBS**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Form QCS**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Form RE&I**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Form STB-54**

[PDF](#)

[Excel \(xlsx\)](#)

##### **Quarterly Fuel Report**

[PDF](#)

[Excel \(xlsx\)](#)

For more information, please contact Pedro Ramirez at (202) 245-0333 or at [economic.data@stb.dot.gov](mailto:economic.data@stb.dot.gov).

**Surface Transportation Board, 395 E Street, SW, Washington, DC 20423**

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U.S. Department of Transportation



## 410. RAILWAY OPERATING EXPENSES

(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
		WAY AND STRUCTURES								
		ADMINISTRATION								
1		Track	21,531	1,098	5,639	1,212	29,480	1,896	31,376	1
2		Bridge & Building	3,213	557	504	942	5,216	1,651	6,867	2
3		Signal	18,117	9,718	5,855	2,294	35,984	1,426	37,410	3
4		Communication	1,214	113	866	371	2,564	268	2,832	4
5		Other	6,027	440	2,795	1,594	10,856	1,345	12,201	5
		REPAIR AND MAINTENANCE								
6		Roadway - Running	22,120	1,249	42,126	38	65,533	2,443	67,976	6
7		Roadway - Switching	8,015	567	14,016	13	22,611	0	22,611	7
8		Tunnels and Subways - Running	5	0	7,195	0	7,200	35	7,235	8
9		Tunnels and Subways - Switching	2	0	2,402	0	2,404	0	2,404	9
10		Bridges - Culverts - Running	18,000	5,541	449	1,763	25,753	679	26,432	10
11		Bridges - Culverts - Switching	6,173	1,864	149	584	8,770	0	8,770	11
12		Ties - Running	8,133	4,639	158	2,366	15,296	210	15,506	12
13		Ties - Switching	2,730	1,578	53	787	5,148	0	5,148	13
14		Rail & Other Track Material - Running	123,642	22,187	42,702	6,846	195,377	4,978	200,355	14
15		Rail & Other Track Material - Switching	42,431	7,500	3,240	2,271	55,442	11	55,453	15
16		Ballast - Running	21,785	1,077	4,941	0	27,803	2	27,805	16
17		Ballast - Switching	7,238	358	1,644	0	9,240	0	9,240	17
18		Road Property Damaged - Running	1,633	0	0	0	1,633	113	1,746	18
19		Road Property Damaged - Switching	576	0	0	0	576	5	581	19
20		Road Property Damaged - Other	136	0	35	0	171	0	171	20
21		Signal & Interlockers-Running	64,662	11,485	8,923	1,429	86,499	5,854	92,353	21
22		Signal & Interlockers-Switching	22,689	4,096	3,322	540	30,647	0	30,647	22
23		Communications Systems	24,969	7,444	2,520	1,800	36,733	121	36,854	23
24		Power Systems	2,676	0	0	0	2,676	868	3,544	24
25		Highway Grade Crossing - Running	14,298	181	3,257	0	17,736	621	18,357	25
26		Highway Grade Crossing - Switching	0	0	0	0	0	0	0	26
27		Station & Office Buildings	4,322	6,627	33,474	72	44,495	3,627	48,122	27
28		Shop Buildings - Locomotives	21,087	0	2,219	0	23,306	400	23,706	28
29		Shop Buildings - Freight Cars	45	0	564	0	609	0	609	29
30		Shop Buildings - Other Equipment	0	6,733	47	0	6,780	72	6,852	30



410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
		REPAIR AND MAINTENANCE - (Continued)								
101		Locomotive Servicing Facilities	801	602	2,752	94	4,249	151	4,400	101
102		Miscellaneous Buildings & Structures	1,757	647	742	11	3,157	384	3,541	102
103		Coal Terminals	0	0	0	0	0	0	0	103
104		Ore Terminals	0	0	0	0	0	0	0	104
105		Other Marine Terminals	0	0	0	0	0	0	0	105
106		TOFC/COFC-Terminals	0	0	24,202	0	24,202	0	24,202	106
107		Motor Vehicle Loading & Distribution Facilities	0	0	0	0	0	0	0	107
108		Facilities for Other Specialized Service Operations	0	0	0	0	0	0	0	108
109		Roadway Machines	5,356	7,821	396	1,242	14,815	1,423	16,238	109
110		Small Tools and Supplies	0	0	0	0	0	0	0	110
111		Snow Removal	845	3,212	7,675	0	11,732	2,293	14,025	111
112		Fringe Benefits - Running	0	0	0	122,613	122,613	7,338	129,951	112
113		Fringe Benefits - Switching	0	0	0	36,899	36,899	484	37,383	113
114		Fringe Benefits - Other	0	0	0	61,329	61,329	933	62,262	114
115		Casualties & Insurance - Running	0	0	0	13,106	13,106	12	13,118	115
116		Casualties & Insurance - Switching	0	0	0	4,303	4,303	0	4,303	116
117		Casualties & Insurance - Other	0	0	0	3,101	3,101	0	3,101	117
118		Lease Rentals - Debit - Running	0	0	20	0	20	0	20	118
119		Lease Rentals - Debit - Switching	0	0	0	0	0	0	0	119
120		Lease Rentals - Debit - Other	0	0	32,127	0	32,127	445	32,572	120
121		Lease Rentals - (Credit) - Running	0	0	0	0	0	0	0	121
122		Lease Rentals - (Credit) - Switching	0	0	0	0	0	0	0	122
123		Lease Rentals - (Credit) - Other	0	0	0	0	0	0	0	123
124		Joint Facility Rent - Debit - Running	0	0	33,908	0	33,908	0	33,908	124
125		Joint Facility Rent - Debit - Switching	0	0	1,520	0	1,520	0	1,520	125
126		Joint Facility Rent - Debit - Other	0	0	188	0	188	0	188	126
127		Joint Facility Rent - (Credit) - Running	0	0	(9,169)	0	(9,169)	0	(9,169)	127
128		Joint Facility Rent - (Credit) - Switching	0	0	(355)	0	(355)	0	(355)	128
129		Joint Facility Rent - (Credit) - Other	0	0	(802)	0	(802)	0	(802)	129
130		Other Rents - Debit - Running	0	0	0	0	0	0	0	130
131		Other Rents - Debit - Switching	0	0	0	0	0	0	0	131
132		Other Rents - Debit - Other	0	0	0	0	0	0	0	132
133		Other Rents - (Credit) - Running	0	0	0	0	0	0	0	133

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

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		REPAIR AND MAINTENANCE - (Continued)								
134		Other Rents - (Credit) - Switching	N/A	N/A	0	N/A	0	0	0	134
135		Other Rents - (Credit) - Other	N/A	N/A	0	N/A	0	0	0	135
136		Depreciation - Running	N/A	N/A	N/A	1,010,621	1,010,621	2,061	1,012,682	136
137		Depreciation - Switching	N/A	N/A	N/A	336,573	336,573	0	336,573	137
138		Depreciation - Other	N/A	N/A	N/A	99,499	99,499	0	99,499	138
139		Joint Facility - Debit - Running	N/A	N/A	107,419	N/A	107,419	135	107,554	139
140		Joint Facility -Debit - Switching	N/A	N/A	9,606	N/A	9,606	0	9,606	140
141		Joint Facility - Debit - Other	N/A	N/A	557	N/A	557	0	557	141
142		Joint Facility - (Credit) - Running	N/A	N/A	(28,343)	N/A	(28,343)	0	(28,343)	142
143		Joint Facility - (Credit) - Switching	N/A	N/A	(284)	N/A	(284)	0	(284)	143
144		Joint Facility - (Credit) - Other	N/A	N/A	(38)	N/A	(38)	0	(38)	144
145		Dismantling Retired Road Property - Running	3,952	7,061	13,184	1,667	25,864	0	25,864	145
146		Dismantling Retired Road Property - Switching	0	0	0	0	0	0	0	146
147		Dismantling Retired Road Property - Other	0	0	0	0	0	0	0	147
148		Other - Running	0	0	0	0	0	0	0	148
149		Other - Switching	0	0	0	0	0	0	0	149
150		Other - Other	0	5	0	0	5	0	5	150
151		TOTAL WAY & STRUCTURE	480,180	114,400	384,400	1,715,980	2,694,960	42,284	2,737,244	151
		EQUIPMENT - LOCOMOTIVES								
201		Administration	20,652	523	6,456	1,790	29,421	2,671	32,092	201
202		Repair & Maintenance	197,546	427,050	118,345	1,395	744,336	10,414	754,750	202
203		Machinery Repair	0	2,548	2,091	0	4,639	0	4,639	203
204		Equipment Damaged	0	116	0	0	116	0	116	204
205		Fringe Benefits	N/A	N/A	N/A	99,650	99,650	4,464	104,114	205
206		Other Casualties and Insurance	N/A	N/A	N/A	9,780	9,780	2	9,782	206
207		Lease Rentals - Debit	N/A	N/A	253,754	N/A	253,754	0	253,754	207
208		Lease Rentals - (Credit)	N/A	N/A	0	N/A	0	0	0	208
209		Joint Facility Rent - Debit	N/A	N/A	89	N/A	89	0	89	209
210		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	210
211		Other Rents - Debit	N/A	N/A	0	N/A	0	0	0	211
212		Other Rents - (Credit)	N/A	N/A	(1,921)	N/A	(1,921)	0	(1,921)	212
213		Depreciation	N/A	N/A	N/A	434,947	434,947	34	434,981	213
214		Joint Facility - Debit	N/A	N/A	86	N/A	86	0	86	214
215		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	215
216		Repairs Billed to Others - (Credit)	N/A	N/A	0	N/A	0	0	0	216

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
217		LOCOMOTIVES - (Continued)								
		Dismantling Retired Property	0	0	0	0	0	0	0	217
218		Other	3,507	32	781	364	4,684	0	4,684	218
219		TOTAL LOCOMOTIVES	221,705	430,269	379,681	547,926	1,579,581	17,585	1,597,166	219
220		FREIGHT CARS								
		Administration	8,833	1,281	4,654	1,164	15,932	N/A	15,932	220
221		Repair & Maintenance	159,219	209,827	85,460	3,048	457,554	N/A	457,554	221
222		Machinery Repair	0	2,132	2,045	0	4,177	N/A	4,177	222
223		Equipment Damaged	0	0	0	0	0	N/A	0	223
224		Fringe Benefits	N/A	N/A	N/A	75,691	75,691	N/A	75,691	224
225		Other Casualties & Insurance	N/A	N/A	N/A	36,158	36,158	N/A	36,158	225
226		Lease Rentals - Debit	N/A	N/A	159,140	N/A	159,140	N/A	159,140	226
227		Lease Rentals - (Credit)	N/A	N/A	(825)	N/A	(825)	N/A	(825)	227
228		Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	N/A	0	228
229		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	N/A	0	229
230		Other Rents - Debit	N/A	N/A	765,346	N/A	765,346	N/A	765,346	230
231		Other Rents - (Credit)	N/A	N/A	(137,308)	N/A	(137,308)	N/A	(137,308)	231
232		Depreciation	N/A	N/A	N/A	57,499	57,499	N/A	57,499	232
233		Joint Facility - Debit	N/A	N/A	0	N/A	0	N/A	0	233
234		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	N/A	0	234
235		Repairs Billed Other - (Credit)	N/A	N/A	(209,774)	N/A	(209,774)	N/A	(209,774)	235
236		Dismantling Retired Property	0	0	0	0	0	N/A	0	236
237		Others	347	0	0	1	348	N/A	348	237
238		TOTAL FREIGHT CARS	168,399	213,240	668,738	173,561	1,223,938	N/A	1,223,938	238
301		OTHER EQUIPMENT								
		Administration	0	0	0	0	0	1,257	1,257	301
		Repair and Maintenance:								
302		Truck, Trailers & Containers - Revenue Service	356	14,563	39,772	124	54,815	N/A	54,815	302
303		Floating Equipment - Revenue Services	0	0	0	0	0	N/A	0	303
304		Passenger & Other Revenue Equipment	838	0	21	0	859	17,121	17,980	304
305		Computers & Data Process Systems	0	2,875	30,635	27	33,537	57	33,594	305
306		Machinery	0	266	409	0	675	8	683	306
307		Work & Other Nonrevenue Equipment	1,577	1,147	43,333	0	46,057	1,190	47,247	307
308		Equipment Damaged	0	0	0	0	0	0	0	308
309		Fringe Benefits	N/A	N/A	N/A	1,320	1,320	6,489	7,809	309
310		Other Casualties & Insurance	N/A	N/A	N/A	193	193	3	196	310
311		Lease Rentals - Debit	N/A	N/A	149,502	N/A	149,502	2,245	151,747	311
312		Lease Rentals - (Credit)	N/A	N/A	(1,481)	N/A	(1,481)	0	(1,481)	312

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

Line No.	Cross Check	Name of railway operating expense account (a)	Salaries and Wages (b)	Material, tools, supplies, fuels and lubricants (c)	Purchased Services (d)	General (e)	Total Freight Expense (f)	Passenger (g)	Total (h)	Line No.
313		OTHER EQUIPMENT - (Continued) Joint Facility Rent - Debit	N/A	N/A	0	N/A	0	0	0	313
314		Joint Facility Rent - (Credit)	N/A	N/A	0	N/A	0	0	0	314
315		Other Rents - Debit	N/A	N/A	14,427	N/A	14,427	0	14,427	315
316		Other Rents - (Credit)	N/A	N/A	0	N/A	0	0	0	316
317		Depreciation	N/A	N/A	0	148,411	148,411	147	148,558	317
318		Joint Facility - Debit	N/A	N/A	6,598	N/A	6,598	0	6,598	318
319		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	319
320		Repairs Billed Other - (Credit)	N/A	N/A	(8,997)	N/A	(8,997)	0	(8,997)	320
321		Dismantling Retired Equipment	0	0	0	0	0	0	0	321
322		Other	167	973	372	10	1,522	0	1,522	322
323		TOTAL OTHER EQUIPMENT	2,938	19,824	274,591	150,085	447,438	28,517	475,955	323
324		TOTAL EQUIPMENT	393,042	663,333	1,323,010	871,572	3,250,957	46,102	3,297,059	324
		TRANSPORTATION TRAIN OPERATIONS								
401		Administration	44,711	3,264	7,318	4,527	59,820	5,444	65,264	401
402		Engine Crews	708,638	3,106	7,880	116,700	836,324	9,197	845,521	402
403		Train Crews	608,323	64	145	97	608,629	25,613	634,242	403
404		Dispatching Trains	51,897	72	171	436	52,576	620	53,196	404
405		Operating Signal & Interlockers	146	0	5,363	0	5,509	608	6,117	405
406		Operating Drawbridges	0	0	0	0	0	0	0	406
407		Highway Crossing Protection	0	0	2,456	0	2,456	0	2,456	407
408		Train Inspection & Lubricants	70,366	29,172	88	5,651	105,277	113	105,390	408
409		Locomotive Fuel	0	1,718,223	0	0	1,718,223	29,443	1,747,666	409
410		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	410
411		Servicing Locomotives	88,828	7,122	6,447	1	102,398	2,806	105,204	411
412		Freight Lost or Damaged	0	0	0	0	0	0	0	412
413		Clearing Wrecks	496	193	23,259	0	23,948	0	23,948	413
414		Fringe Benefits	0	0	0	637,024	637,024	16,079	653,103	414
415		Other Casualties & Insurance	0	0	0	30,170	30,170	207	30,377	415
416		Joint Facility - Debit	0	0	79,102	0	79,102	0	79,102	416
417		Joint Facility - (Credit)	0	0	(148,176)	0	(148,176)	0	(148,176)	417
418		Other	39,678	302	270,559	5,744	316,283	556	316,839	418
419		TOTAL TRAIN OPERATIONS	1,613,083	1,761,518	254,612	800,350	4,429,563	90,686	4,520,249	419
		YARD OPERATIONS								
420		Administration	4,870	462	11,590	176	17,098	11	17,109	420
421		Switch Crews	284,256	8,498	10,001	61,647	364,402	1,607	366,009	421

410. RAILWAY OPERATING EXPENSES - Continued  
(Dollars in Thousands)

State the railway operating expenses on respondent's road for the year, classifying them in accordance with the Uniform System of Accounts for Railroad Companies, and allocate the common operating expenses in accordance with the Board's rules governing the separation of such expenses between freight and passenger services.

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422		YARD OPERATIONS - (Continued)								
		Controlling Operations	48,524	0	0	0	48,524	1,080	49,604	422
423		Yard & Terminal Clerical	9,298	587	0	66	9,951	727	10,678	423
424		Operating Switches, Signals, Retarders & Humps	226	0	5,082	3	5,311	131	5,442	424
425		Locomotive Fuel	0	220,757	0	0	220,757	0	220,757	425
426		Electric Power Purchased or Produced for Motive Power	0	0	0	0	0	0	0	426
427		Servicing Locomotives	0	0	0	0	0	0	0	427
428		Freight Lost or Damaged - Solely Related	N/A	N/A	N/A	0	0	0	0	428
429		Clearing Wrecks	0	0	0	0	0	0	0	429
430		Fringe Benefits	N/A	N/A	N/A	137,103	137,103	1,392	138,495	430
431		Other Casualties & Insurance	N/A	N/A	N/A	6,440	6,440	0	6,440	431
432		Joint Facility - Debit	N/A	N/A	40,643	N/A	40,643	0	40,643	432
433		Joint Facility - (Credit)	N/A	N/A	(2,439)	N/A	(2,439)	0	(2,439)	433
434		Other	0	0	0	0	0	0	0	434
435		TOTAL YARD OPERATIONS	347,174	230,304	64,877	205,435	847,790	4,948	852,738	435
		TRAIN & YARD OPERATIONS COMMON								
501		Cleaning Car Interiors	25	3	14,635	N/A	14,663	3,815	18,478	501
502		Adjusting & Transferring Loads	16	0	9,682	N/A	9,698	N/A	9,698	502
503		Car Loading Devices & Grain Doors	0	505	28,902	N/A	29,407	N/A	29,407	503
504		Freight Loss or Damaged - All Other	0	N/A	0	32,458	32,458	0	32,458	504
505		Fringe Benefits	0	N/A	0	16	16	2	18	505
506		TOTAL TRAIN & YARD OPERATIONS COMMON	41	508	53,219	32,474	86,242	3,817	90,059	506
		SPECIALIZED SERVICE OPERATIONS								
507		Administration	10,762	333	33,649	361	45,105	N/A	45,105	507
508		Picking & Delivery & Marine Line Haul	0	0	41,596	0	41,596	N/A	41,596	508
509		Loading & Unloading Local Marine	27,140	510	334,507	262	362,419	N/A	362,419	509
510		Protective Services	0	0	9,947	0	9,947	N/A	9,947	510
511		Freight Loss or Damaged - Solely Related	N/A	N/A	N/A	0	0	N/A	0	511
512		Fringe Benefits	N/A	N/A	N/A	16,908	16,908	N/A	16,908	512
513		Casualties & Insurance	N/A	N/A	N/A	786	786	N/A	786	513
514		Joint Facility - Debit	N/A	N/A	0	0	0	N/A	0	514
515		Joint Facility - (Credit)	N/A	N/A	0	0	0	N/A	0	515
516		Others	4,912	347	4,413	195	9,867	N/A	9,867	516
517		TOTAL SPECIALIZED SERVICES OPERATIONS	42,814	1,190	424,112	18,512	486,628	N/A	486,628	517

410. RAILWAY OPERATING EXPENSES - Concluded  
(Dollars in Thousands)

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518		ADMINISTRATIVE SUPPORT OPERATIONS Administration	175,734	482	13,292	59,521	249,029	1,515	250,544	518
519		Employees Performing Clerical & Acctg Functions	5,939	3,919	2,935	247	13,040	7,587	20,627	519
520		Communication Systems Operations	4,673	117	11,639	1,117	17,546	661	18,207	520
521		Loss & Damage Claims Process	14,175	141	5,959	1,267	21,542	0	21,542	521
522		Fringe Benefits	N/A	N/A	0	69,810	69,810	2,905	72,715	522
523		Casualties & Insurance	N/A	N/A	0	4,454	4,454	0	4,454	523
524		Joint Facility - Debit	N/A	N/A	0	N/A	0	0	0	524
525		Joint Facility - (Credit)	N/A	N/A	(25)	N/A	(25)	0	(25)	525
526		Other	3,918	1	283	144	4,346	0	4,346	526
527		TOTAL ADMINISTRATION SUPPORT OPERATIONS	204,439	4,660	34,083	136,560	379,742	12,668	392,410	527
528		TOTAL TRANSPORTATION	2,207,551	1,998,180	830,903	1,193,331	6,229,965	112,119	6,342,084	528
601		GENERAL & ADMINISTRATIVE Officers General & Administration	54,402	3,644	45,228	28,493	131,767	168	131,935	601
602		Accounting, Auditing & Finance	32,961	50	10,865	887	44,763	215	44,978	602
603		Management Services & Data Processing	68,417	2,091	14,345	2,715	87,568	490	88,058	603
604		Marketing	54,977	4,138	24,302	7,193	90,610	42	90,652	604
605		Sales	0	0	1,224	0	1,224	0	1,224	605
606		Industrial Development	4,354	249	65	274	4,942	0	4,942	606
607		Personnel & Labor Relations	47,085	1,961	3,361	14,341	66,748	1,789	68,537	607
608		Legal & Secretarial	19,541	139	71,642	3,021	94,343	950	95,293	608
609		Public Relations & Advertising	3,806	57	1,258	9,820	14,941	52	14,993	609
610		Research & Development	153	17	1	39	210	0	210	610
611		Fringe Benefits	N/A	N/A	N/A	258,918	258,918	791	259,709	611
612		Casualties & Insurance	N/A	N/A	N/A	61,470	61,470	11	61,481	612
613		Writedown of Uncollectible Accounts	N/A	N/A	N/A	506	506	8	514	613
614		Property Taxes	N/A	N/A	N/A	438,600	438,600	2,043	440,643	614
615		Other Taxes	N/A	N/A	N/A	48,828	48,828	147	48,975	615
616		Joint Facility - Debit	N/A	N/A	5,275	N/A	5,275	0	5,275	616
617		Joint Facility - (Credit)	N/A	N/A	0	N/A	0	0	0	617
618		Other	48,069	1,808	34,215	19,830	103,922	662	104,584	618
619		TOTAL GENERAL & ADMINISTRATIVE	333,765	14,154	211,781	894,935	1,454,635	7,368	1,462,003	619
620		TOTAL OPERATING EXPENSE	3,414,538	2,790,067	2,750,094	4,675,818	13,630,517	207,873	13,838,390	620

UE 307 / PacifiCorp  
August 24, 2016  
OPUC Data Request 270

### **OPUC Data Request 270**

Please refer to Figure 1 of PAC/400, Dickman/6. For each year in the referenced table, please provide the GRID results and forecasted NVPC using actual values as inputs to the furthest extent possible, including but not limited to the following inputs:

- (a) Fuel costs;
- (b) Wholesale electricity prices;
- (c) Effective outage rate;
- (d) Planned outages;
- (e) PPAs;
- (f) QFs;
- (g) Wholesale electricity capacity;
- (h) Heat rate;
- (i) Hydro generation; and
- (j) Retail load.

### **Response to OPUC Data Request 270**

The Company objects to this request as overly broad, unduly burdensome, and not likely to lead to admissible evidence relevant in this proceeding. Without waiving these objections, the Company responds as follows:

The Company has not performed the requested analysis.