

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFIC POWER & LIGHT
COMPANY,**

Respondent.

**DOCKETS UE-140762 and UE-140617
(consolidated)**

In the Matter of the Petition of

**PACIFIC POWER & LIGHT
COMPANY,**

**For an Order Approving Deferral of
Costs Related to Colstrip Outage.**

DOCKET UE-131384 (consolidated)

In the Matter of the Petition of

**PACIFIC POWER & LIGHT
COMPANY,**

**For an Order Approving Deferral of
Costs Related to Declining Hydro
Generation.**

DOCKET UE-140094 (consolidated)

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF JOELLE R. STEWARD

Cost of Service by Rate Schedule - Summaries

November 2014

Summary

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
5.41% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	140,088,119	3.22%	0.59	148,770,675	90,417,148	21,818,121	28,207,303	5,811,723	2,516,381	8,682,557	6.20%
2	24	Small General Service	48,473,096	9.85%	1.82	43,364,247	28,266,211	6,812,815	6,671,406	778,998	834,817	(5,108,850)	-10.54%
3	36	Large General Service <1,000 kW	66,810,176	7.15%	1.32	63,918,188	45,059,511	10,888,589	6,708,795	8,192	1,253,102	(2,891,988)	-4.33%
4	48T	Large General Service >1,000 kW	26,035,610	6.18%	1.14	25,531,440	18,382,172	4,440,916	2,178,781	29,089	500,482	(504,171)	-1.94%
5	48T	Dedicated Facilities	24,940,664	3.60%	0.67	26,083,308	20,237,044	4,884,982	427,883	14,813	518,585	1,142,643	4.58%
6	40	Agricultural Pumping Service	12,666,289	9.01%	1.66	11,524,580	7,418,704	1,783,284	1,966,846	135,598	220,147	(1,141,709)	-9.01%
7	15,52,54,57	Street Lighting	1,648,057	9.82%	1.81	1,469,574	496,824	119,687	735,378	97,361	20,324	(178,482)	-10.83%
8		Total Washington Jurisdiction	320,662,012	5.41%	1.00	320,662,012	210,277,615	50,748,394	46,896,391	6,875,775	5,863,837	(0)	0.00%

Footnotes:

- Column C : Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2013 through December 2013 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
7.76% = Target Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	140,088,119	3.22%	0.59	163,792,081	98,351,484	24,283,866	32,853,370	5,749,833	2,553,529	23,703,963	16.92%
2	24	Small General Service	48,473,096	9.85%	1.82	47,734,808	30,746,707	7,578,072	7,789,821	773,584	846,625	(738,288)	-1.52%
3	36	Large General Service <1,000 kW	66,810,176	7.15%	1.32	70,232,276	49,015,377	12,119,267	7,826,236	(113)	1,271,510	3,422,100	5.12%
4	48T	Large General Service >1,000 kW	26,035,610	6.18%	1.14	28,011,710	19,996,257	4,943,112	2,535,201	29,198	507,942	1,976,100	7.59%
5	48T	Dedicated Facilities	24,940,664	3.60%	0.67	28,476,719	22,014,968	5,438,249	482,059	14,793	526,650	3,536,055	14.18%
6	40	Agricultural Pumping Service	12,666,289	9.01%	1.66	12,730,015	8,069,740	1,982,127	2,322,143	132,753	223,252	63,726	0.50%
7	15,52,54,57	Street Lighting	1,648,057	9.82%	1.81	1,623,358	540,259	133,075	831,391	98,071	20,562	(24,698)	-1.50%
8		Total Washington Jurisdiction	320,662,012	5.41%	1.00	352,600,969	228,734,791	56,477,767	54,640,221	6,798,118	5,950,071	31,938,957	9.96%

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