

## Attachment A

**Allocation of Total PacifiCorp REP Benefits  
For FY-2016 and FY-2017  
By State**

**For October 1, 2015 - September 30, 2016**

State	Qualifying MWh <sup>(1)</sup>	Total Proposed Benefit		IOU Allocation Adjustments <sup>(3)</sup>				Net REP Benefits	
		Initial Amount \$ <sup>(2)</sup>	REP Credit ¢/kWh	LB Adjust. <sup>(4)</sup>	IOU Realloc Adjust.	IOU Allocated Amount \$	REP Credit ¢/kWh	Current Balance 8-1-15	FY-2016 Amount \$
Oregon	6,022,616	\$46,724,152	0.7758	(\$4,584,549)	\$2,371,384	\$44,510,986	0.7391	(\$1,863,432)	\$42,647,554
Washington	1,909,648	\$14,815,271	0.7758	(\$1,452,196)	\$751,917	\$14,114,993	0.7391	(\$396,784)	\$13,718,209
Idaho	1,073,531	\$8,328,577	0.7758	(\$2,406,255)	\$422,699	\$6,345,021	0.5910	\$3,071,331	\$9,416,352
<b>Total PacifiCorp</b>	<b>9,005,795</b>	<b>\$69,868,000</b>	<b>0.7758</b>	<b>(\$8,443,000)</b>	<b>\$3,546,000</b>	<b>\$64,971,000</b>	<b>0.7214</b>	<b>\$811,115</b>	<b>\$65,782,115</b>
Check		\$69,868,000		(\$8,443,000)	\$3,546,000	\$64,971,000			

**For October 1, 2016 - September 30, 2017**

State	Qualifying MWh <sup>(1)</sup>	Total Proposed Benefit		IOU Allocation Adjustments <sup>(3)</sup>				Net REP Benefits	
		Amount \$ <sup>(2)</sup>	REP Credit ¢/kWh	LB Adjust. <sup>(4)</sup>	IOU Realloc Adjust.	Amount \$	REP Credit ¢/kWh	Current Balance 8-1-16	FY-2017 Amount \$
Oregon	6,022,616	\$46,724,152	0.7758	(\$4,584,549)	\$2,371,384	\$44,510,986	0.7391	\$0	\$44,510,986
Washington	1,909,648	\$14,815,271	0.7758	(\$1,452,196)	\$751,917	\$14,114,993	0.7391	\$0	\$14,114,993
Idaho	1,073,531	\$8,328,577	0.7758	(\$2,406,255)	\$422,699	\$6,345,021	0.5910	\$0	\$6,345,021
<b>Total PacifiCorp</b>	<b>9,005,795</b>	<b>\$69,868,000</b>	<b>0.7758</b>	<b>(\$8,443,000)</b>	<b>\$3,546,000</b>	<b>\$64,971,000</b>	<b>0.7214</b>	<b>\$0</b>	<b>\$64,971,000</b>
Check		\$69,868,000		(\$8,443,000)	\$3,546,000	\$64,971,000			

**For Two-Year Rate Period: October 1, 2015 - September 30, 2017**

ANNUAL AVERAGE State	Qualifying MWh <sup>(1)</sup>	Total Proposed Benefit		IOU Allocation Adjustments <sup>(3)</sup>				Net REP Benefits		REP Benefits per Year
		Amount \$ <sup>(2)</sup>	REP Credit ¢/kWh	LB Adjust. <sup>(4)</sup>	IOU Realloc Adjust.	Amount \$	REP Credit ¢/kWh	2-YR Rate Period Total Balance 8-1-15	Amount \$	
Oregon	12,045,231	\$93,448,303	0.7758	(\$9,169,098)	\$4,742,768	\$89,021,973	0.7391	(\$1,863,432)	\$87,158,541	\$43,579,270
Washington	3,819,296	\$29,630,543	0.7758	(\$2,904,392)	\$1,503,834	\$28,229,985	0.7391	(\$396,784)	\$27,833,201	\$13,916,601
Idaho	2,147,062	\$16,657,154	0.7758	(\$4,812,510)	\$845,398	\$12,690,042	0.5910	\$3,071,331	\$15,761,373	\$7,880,687
<b>Total PacifiCorp</b>	<b>18,011,589</b>	<b>\$139,736,000</b>	<b>0.7758</b>	<b>(\$16,886,000)</b>	<b>\$7,092,000</b>	<b>\$129,942,000</b>	<b>0.7214</b>	<b>\$811,115</b>	<b>\$130,753,115</b>	<b>\$65,376,558</b>
Check		\$139,736,000		(\$16,886,000)	\$7,092,000	\$129,942,000				

<sup>(1)</sup> Per Settlement Agreement IOU Section 6. Base period and subsequent period average

<sup>(2)</sup> Total REP Benefits from BP-16 Table 2.4.11

<sup>(3)</sup> Total REP Benefits from BP-16 Table 2.4.11

<sup>(4)</sup> Allocated to state jurisdictions by ratio of benefits received under overturned disallowed settlement 2002-2007.

Lookback Allocation 2002-2008
Oregon 54.3%
Washington 17.2%
Idaho 28.5%

	ACTUAL BASE YEAR + 12MOS.		TOTAL Rate Period	Average Rate Period	State Share %
	CY-2013(MWH)	CY-2014(MWH)			
Oregon	6,159,364	5,885,867		6,022,616	66.9%
Washington	1,925,641	1,893,655		1,909,648	21.2%
Idaho	1,100,086	1,046,975		1,073,531	11.9%
<b>Total PacifiCorp</b>	<b>9,185,091</b>	<b>8,826,498</b>		<b>9,005,795</b>	<b>100.0%</b>

ncs updated      ncs updated

## Attachment B

Pacific Power & Light Company  
State of Washington  
Calculation of Adjustment Associated with the Pacific Northwest Electric  
Power Planning and Conservation Act (BPA Credit) for October 1, 2015

Customer Class	2013 Qualifying MWh
Residential	1,572,835
Com/Ind/Irr	287,291
Street Lighting	1,642
<b>Total</b>	<b>1,861,768</b>

Benefit Dollars           -\$13,916,601

<b>Credit Rate</b>	<b>-\$0.747 ¢ per kWh</b>
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## Attachment C

**Pacific Power & Light Company**  
**Monthly Billing Comparison**  
**Schedule 16 - Residential Service**

kWh	Monthly Billing <sup>1</sup>		Difference	
	Present	Proposed		
	Schedule 16	Schedule 16	Total	Percent
50	\$11.46	\$11.30	(\$0.16)	-1.40%
100	\$14.43	\$14.10	(\$0.33)	-2.29%
150	\$17.39	\$16.91	(\$0.48)	-2.76%
200	\$20.36	\$19.71	(\$0.65)	-3.19%
300	\$26.30	\$25.32	(\$0.98)	-3.73%
400	\$32.23	\$30.93	(\$1.30)	-4.03%
500	\$38.17	\$36.54	(\$1.63)	-4.27%
600	\$44.10	\$42.15	(\$1.95)	-4.42%
700	\$54.20	\$51.92	(\$2.28)	-4.21%
800	\$64.30	\$61.70	(\$2.60)	-4.04%
900	\$74.39	\$71.47	(\$2.92)	-3.93%
1,000	\$84.49	\$81.24	(\$3.25)	-3.85%
1,100	\$94.59	\$91.02	(\$3.57)	-3.77%
1,200	\$104.69	\$100.79	(\$3.90)	-3.73%
1,300 *	\$114.79	\$110.56	(\$4.23)	-3.68%
1,400	\$124.88	\$120.33	(\$4.55)	-3.64%
1,500	\$134.98	\$130.11	(\$4.87)	-3.61%
1,600	\$145.08	\$139.88	(\$5.20)	-3.58%
2,000	\$185.47	\$178.97	(\$6.50)	-3.50%
3,000	\$286.45	\$276.70	(\$9.75)	-3.40%

Notes:

\* Average Washington Customer

<sup>1</sup> Includes SBC Charge, Low Income Charge, BPA Credit and Deferral Amortization Surcharge

## Attachment D

**TABLE A. PRESENT AND PROPOSED RATES  
PACIFIC POWER & LIGHT COMPANY  
ESTIMATED EFFECT OF PROPOSED BASE RATE INCREASE  
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS  
IN WASHINGTON  
12 MONTHS ENDED DECEMBER 2013**

Line No.	Description (1)	Curr. Sch. No. (2)	Avg. Cust. (3)	MWH (4)	Qualifying MWh (5)	Current BPA Revenues (\$000) (6)	Proposed BPA Revenues (\$000) (7)	Change	
								BPA Revenues (\$000) (8) (7)-(6)	Percent of Net Revenues (9)
<b>Residential</b>									
1	Residential Service	16/17/18	104,635	1,572,835	1,572,835	(\$6,637)	(\$11,749)	(\$5,112)	-3.5%
2	<b>Total Residential</b>		104,635	1,572,835	1,572,835	(\$6,637)	(\$11,749)	(\$5,112)	-3.5%
<b>Commercial &amp; Industrial</b>									
3	Small General Service	24	18,788	543,202	50,292	(\$212)	(\$376)	(\$163)	-0.3%
4	Partial Requirements Service	33	0	0	0	\$0	\$0	\$0	-0.4%
5	Large General Service <1,000 kW	36	1,054	895,773	93,503	(\$395)	(\$698)	(\$304)	-0.4%
6	Agricultural Pumping Service	40	5,247	148,533	143,496	(\$606)	(\$1,072)	(\$466)	-3.6%
7	Partial Requirements Service => 1,000 kW	47	1	1,995	0	\$0	\$0	\$0	0.0%
8	Large General Service => 1,000 kW	48	62	834,884	0	\$0	\$0	\$0	0.0%
9	Recreational Field Lighting	54	30	295	0	\$0	\$0	\$0	0.0%
10	<b>Total Commercial &amp; Industrial</b>		25,182	2,424,681	287,291	(\$1,212)	(\$2,146)	(\$934)	-0.5%
<b>Public Street Lighting</b>									
11	●Outdoor Area Lighting Service	15	2,532	3,355	1,642	(\$7)	(\$12)	(\$6)	-1.2%
12	Street Lighting Service	51	163	3,187	0	\$0	\$0	\$0	0.0%
13	Street Lighting Service	52	15	198	0	\$0	\$0	\$0	0.0%
14	Street Lighting Service	53	217	4,162	0	\$0	\$0	\$0	0.0%
15	Street Lighting Service	57	34	1,743	0	\$0	\$0	\$0	0.0%
16	<b>Total Public Street Lighting</b>		2,961	12,645	1,642	(\$7)	(\$12)	(\$6)	-0.3%
17	<b>Total Sales to Standard Tariff Customers</b>		<u>132,778</u>	<u>4,010,161</u>	<u>1,861,768</u>	<u>(\$7,856)</u>	<u>(\$13,907)</u>	<u>(\$6,051)</u>	<u>-1.8%</u>
18	Total AGA								
19	<b>Total Sales to Ultimate Consumers</b>		<u>132,778</u>	<u>4,010,161</u>	<u>1,861,768</u>	<u>(\$7,856)</u>	<u>(\$13,907)</u>	<u>(\$6,051)</u>	<u>-1.8%</u>