

Exhibit No.__(BAC-5)
Docket UE-14____
Witness: Barbara A. Coughlin

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,
a division of PacifiCorp

Respondent.

Docket UE-14____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF BARBARA A. COUGHLIN

Distribution Plan Facilities Charges

May 2014

PACIFIC POWER
USE OF FACILITIES CHARGES - 12/31/12 BASIS
WASHINGTON DISTRIBUTION PLANT
Based on Authorized Rate of Return

Line No.	<u>Company Provides Initial Capital Investment</u>	<u>Annual Charge</u>		
1	Return on Capital	3.87%		
2	Recovery of Capital	3.00%		
3	State & Federal Income Taxes	1.51%		
4	Local Property Taxes	0.71%		
5	Operation & Maintenance	2.93%		
6	Administrative & General	0.56%		
7	Other Taxes	0.04%		
8	Customer Accounts & Services	1.72%		<u>Use</u>
	TOTAL	<u>14.34%</u>	1.20%	1.2%
	Customer Provides Initial Capital Investment			
9	Subtotal Lines 4 - 8	5.96%		
10	Capital Replacement Annuity	0.82%		
	TOTAL	<u>6.78%</u>	0.57%	0.6%
	MEMORANDUM ITEMS:			
	Authorized Rate of Return	7.358%		
	Combined Income Tax Rate	37.951%		