Nineteenth Revision of Sheet No. B Canceling Eighteenth Revision of Sheet No. B

WN U-74

PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 15 OUTDOOR AREA LIGHTING SERVICE NO NEW SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To all Customers for outdoor area lighting service furnished from dusk to dawn by means of presently-installed Company-owned mercury vapor or high-pressure sodium luminaires which may be served by secondary voltage circuits from Company's existing overhead distribution system. Luminaires shall be mounted on Company-owned wood poles and served in accordance with Company's specifications as to equipment and installation.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, 98, and 191.

Type	of Lumina	aire	Nominal Lumen Rating	Monthly <u>kWh</u>	Base Rate Per Luminaire
Mercu "	ry Vapor		7,000 21,000 55,000	76 172 412	\$ 10.82 21.27 45.36
High " " "	Pressure " "	Sodium " "	5,800 22,000 50,000	31 85 176	\$10.98 17.07 28.48

Pole Charge:

A monthly charge of \$1.00 per pole shall be made for each additional pole required in excess of the number of luminaires installed.

SPECIAL CONDITIONS:

Maintenance will be performed during regular working hours as soon as practicable after the customer has notified Company of service failure.

Company reserves the right to contract for the maintenance of lighting service provided hereunder.

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SCHEDULE 16 RESIDENTIAL SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To single-family residential Customers only for all single-phase electric requirements when all service is supplied at one point of delivery. For three-phase residential service see Schedule 18.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic and Energy Charges.
All Monthly Billings shall be adjusted in accordance with Schedules 91,
97, 98, and 191.

Basic Charge: \$5.25

Energy Charge:

Base

Rate

5.185¢

per kWh for the first 600 kWh

8.189¢ per kWh for all additional kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

CONTINUING SERVICE:

Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 17

LOW INCOME BILL ASSISTANCE PROGRAM - RESIDENTIAL SERVICE OPTIONAL FOR QUALIFYING CUSTOMERS

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To residential Customers only for all single-phase electric requirements when all service is supplied at one point of delivery. For three-phase residential service see Schedule 18.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic and Energy Charges and the Low Income Energy Credit. All Monthly Billings shall be adjusted in accordance with Schedules 97, 98, and 191.

Basic Charge: \$5.25

Energy Charge:

Base

Rate

5.185¢ per kWh for the first 600 kWh 8.189¢ per kWh for all additional kWh

LOW INCOME ENERGY CREDIT*:

The credit amount shall be based on the qualification level for which the customer was certified.

0-75% of Federal Poverty Level(FPL):

(3.500¢) per kWh for all kWh greater than 600 kWh

76-100% of Federal Poverty Level (FPL):

(2.355¢) per kWh for all kWh greater than 600 kWh 101-125% of Federal Poverty Level (FPL):

(1.472¢) per kWh for all kWh greater than 600 kWh

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PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 24 SMALL GENERAL SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To non-residential Customers whose entire requirements are supplied hereunder with electric service loads which have not exceeded 100 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 100 kW. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have not exceeded 200 kW more than once in the preceding 12-month period, or with seven months or less of service, whose loads have not registered more than 200 kW. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's annual load size, that load size will also be used to determine eligibility for this schedule.

The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Customer on a schedule with a higher demand requirement, if so warranted.

Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

Emergency, Seasonal, and Remote Service will be furnished by contract in accordance with Rule 2 of this Tariff.

This Schedule is not applicable to standby service.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, 98, and 191.

Basic Charge:

The Monthly Basic Charge* is:

Single Phase

5 kW or less

The Monthly Basic Charge* is:

5 kW or less

Three Phase

\$7.30

Over 15 kW \$7.30 plus \$.75 per \$10.75 plus \$.75 per kW for each kW in excess of 15 kW. excess of 15 kW.

*Note: kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly

shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

(Continued)

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 24 (Continued)

SMALL GENERAL SERVICE

MONTHLY BILLING: (Continued)

Seasonal Service Basic Charge: (Optional)

Customers qualifying as Seasonal Service in accordance with Rule 1 of this Tariff, have the option of the Company billing the Basic Charge annually with their November bill.

If Annual Load Size* is: The Annual Basic Charge is:

Single-Phase Service, Any size:

\$87.60 plus \$9.00 per kW of Annual

Load Size in excess of 15 kW.

Three-Phase Service, Any size:

\$129.00 plus \$9.00 per kW of Annual

Load Size in excess of 15 kW.

*Note:

Annual Load Size is the greater of:

The average of the two greatest non-zero monthly demands established anytime during the 12-month period which includes and ends with the November billing month; or applying the motor nameplate horsepower to the Billing

Demand Table from Rule 10(a) of this Tariff.

Demand Charge:

No

Charge for the first 15 kW of demand

per kW for all kW in excess of 15 kW \$3.10

Energy Charge:

Base

Rate

8.216¢ per kWh for the first 1,000 kWh 5.671¢ per kWh for the next 8,000 kWh

4.889¢ per kWh for all additional kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:

The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 45¢ per kvar of such excess reactive demand.

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SCHEDULE 36
LARGE GENERAL SERVICE
LESS THAN 1,000 KW

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To non-residential Customers with electric service loads which have exceeded 100 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. And to seasonal Customers, as defined in Rule 1 of this tariff, with electric service loads which have exceeded 200 kW more than once in the preceding 12-month period, but have not exceeded 999 kW more than once in any consecutive 18-month period. In the case that the motor nameplate horsepower rating is used to determine the seasonal Customer's load size, that load size will also be used to determine eligibility for this schedule.

The Company will not switch a Customer between General Service Schedules 24 and 36 more than once in a 12-month period, unless the following exception is met: In the event that a Customer's load increases due to changes in operations, the Company may, at its discretion, place the Consumer on a schedule with a higher demand requirement, if so warranted.

Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

This Schedule is not applicable to standby service.

Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, 98, and 191.

D	2	Q1
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 If Load Size* is:
 The Monthly Basic Charge* is:

 100 kW or less
 \$200

 101 kW - 300 kW
 \$ 70 plus \$1.30 per kW

 Over 300 kW
 \$140 plus \$1.05 per kW

*Note:

kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month. For seasonal Customers, the Load Size will be the greater of this number or the number derived by applying the motor nameplate horsepower to the Billing Demand Table from Rule 10(a) if this tariff.

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Demand Charge:

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\$3.80 per kW for each kW of Billing Demand

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PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 36 (Continued) LARGE GENERAL SERVICE LESS THAN 1,000 KW

Energy Charge:

Base

Rate

4.350¢ per kWh for the first 40,000 kWh 3.989¢ per kWh for all additional kWh

MINIMUM CHARGE:

The monthly minimum charge shall be the Basic Charge plus the Demand Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:

The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 45¢ per kvar of such excess reactive demand.

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:

The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering:

For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery:

For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of \$60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.

When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.

Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

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SCHEDULE 40 AGRICULTURAL PUMPING SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To Customers desiring service for irrigation and soil drainage pumping installations only. Service furnished under this Schedule will be metered and billed separately at each point of delivery.

MONTHLY BILLING:

Except for November, the monthly billing shall be the sum of the applicable Energy Charges and the Reactive Power Charge. For November, the billing shall be the sum of the Energy Charge, the Reactive Power Charge, and the Load Size Charge. All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, 98, and 191.

Load Size Charge:

(Billed once each year, and to be included in the bill for the November billing period.)

If Load Size¹ is:
Single-phase service,
any size:

Load Size¹ Charge is: \$20.70 per kW of Load Size but not less than \$62.10

Three-phase service:

50 kW or less

\$20.70 per kW of Load Size but not

less than \$124.20

51 to 300 kW Over 300 kW \$310 plus \$14.15 per kW of Load Size \$1,240 plus \$11.05 per kW of Load Size

¹Load Size is the average of the two greatest non-zero Monthly kW, as described on Sheet No. 40.2, established during the 12-month period which includes and ends with the November billing month.

Energy Charge:

Base

Rate

5.612¢ per kWh for all kWh

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SCHEDULE 48T

LARGE GENERAL SERVICE - METERED TIME OF USE

1,000 KW AND OVER

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

This Schedule is applicable to electric service loads which have exceeded 999 kW in more than one month of any consecutive 18-month period. This schedule will remain applicable until Customer fails to exceed 999 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Service for intermittent, partial requirements, or highly fluctuating loads, or where service is seasonally disconnected during any one-year period will be provided only by special contract for such service. Partial requirements service for loads of 1,000 kW and over will be provided only by application of the provisions of Schedule 47T.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, 98 and 191.

Basic Charge:

The Monthly Basic Charge* is:
3,000 kW or less
Over 3,000 kW

The Monthly Basic Charge* is:
\$1,000 plus \$.90 per kW
\$1,225 plus \$.82 per kW

*Note:

kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

Demand Charge:

On-Peak Period Demand (Monday through
Friday: 6:00 a.m. to 10:00 p.m.)
\$6.77 For each kW of Billing Demand

Energy Charge:

Base

Rate

3.539¢ per kWh for all kWh

Continued)

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SCHEDULE 51 HIGH PRESSURE SODIUM VAPOR STREET LIGHTING SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished from dusk to dawn for the lighting of public streets, highways, alleys and parks by means of Company-owned high- pressure sodium-vapor street lights installed on distribution-type wood poles and served by overhead circuits. Street lights will be served by either series or multiple circuits as the Company may determine. The type and kind of fixtures and supports will be in accordance with Company's specifications. Service includes installation, maintenance, energy, lamp and glassware renewals.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, and 191.

Nominal Lumen Rating	Monthly <u>kWh</u>	Base Rate Per Lamp	
5,800	31	\$ 8.15	
9,500	44	9.99	
22,000	85	15.28	
50,000	176	26.69	

SPECIAL PROVISIONS:

Company will replace individually burned out or broken lamps as soon as practicable after notification by the Customer.

Street lighting service under other conditions and for street lights of sizes and types not specified herein will be supplied under special contract.

Company may require Customer participation in the cost of installing circuit to render street lighting service when the length of such circuit from a source of suitable voltage on Company's system to the point of connection with the proposed street light or street lighting system is in excess of 300 feet.

Company may not be required to furnish service hereunder to other than municipal Customers.

The Customer may request temporary suspension of power for lighting by written notice. During such periods, the monthly rate will be reduced by Company's estimated average monthly relamping and energy costs for the luminaire. Company will not be required to reestablish such service under this rate schedule if service has been requested to be permanently discontinued by the Customers.

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 52 STREET LIGHTING SERVICE COMPANY-OWNED SYSTEM

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished by means of Company-owned installations for the lighting of public streets, highways, alleys and under conditions, and for street lights of sizes and types, not specified on other schedules of this tariff. All street lights installed on and after December 28, 1979 shall make use of high-pressure, sodium-vapor luminaires. Company may not be required to furnish service hereunder to other than municipal Customers.

MONTHLY BILLING:

For systems owned, operated and maintained by Company

A flat rate equal to one-twelfth of Company's estimated annual costs for operation, maintenance, fixed charges and depreciation applicable to the street lighting system, including energy costs as follows. All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, and 191.

Base

Rate

7.808¢ per kWh for dusk to dawn operation

8.737¢ per kWh for dusk to midnight operation

SPECIAL CONDITIONS:

The Customer may request temporary suspension of power for lighting by written notice. During such periods, the monthly rate will be reduced by Company's estimated average monthly relamping and energy costs for the luminaire. Company will not be required to reestablish such service under this rate if service has been requested to be permanently discontinued by the Customer.

TERM OF CONTRACT:

Not less than five years for service to an overhead, or ten years to an underground system by written contract when unusual conditions prevail.

RULES AND REGULATIONS:

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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SCHEDULE 53 STREET LIGHTING SERVICE CUSTOMER-OWNED SYSTEM

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished for the lighting of public streets, highways and alleys by means of Customer-owned street lights. Company may not be required to furnish service hereunder to other than municipal Customers.

MONTHLY BILLING:

- All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, and 191.
- Where Company operates and maintains the system, a flat rate a) equal to one-twelfth of the estimated annual cost for energy, operation and maintenance with energy at the following rate. Base Rate
 - per kWh for all kWh 6.874¢
- Where the Customer operates and maintains the system, a flat b) rate equal to one-twelfth of the estimated annual energy cost at the rate of:

Base Rate

per kWh for all kWh 6.874¢

TERM OF CONTRACT:

Not less than five years under option (a) or one year under option

SPECIAL CONDITIONS:

- 1. Under option (a), Company will replace individually burned out or broken lamps as soon as practicable during normal business hours after notification by Customer.
- Company may not be required to maintain street lights employing fixtures or at locations unacceptable to Company.
- 3. In the event the Customer installs a series system, the Customer shall also provide, install and maintain the necessary series transformers.

RULES AND REGULATIONS:

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

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Issued by	PACIFIC POWER &	LIGHT COMPANY					
Ву	D.	Douglas Larson	Title	Vice	President,	Regulation	
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Eighth Revision of Sheet No. 54.1 Canceling Seventh Revision of Sheet No. 54.1

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PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 54
RECREATIONAL FIELD LIGHTING - RESTRICTED

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To schools, governmental agencies and non-profit organizations for service supplied through one meter at one point of delivery and used exclusively for annually recurring seasonal lighting of outdoor athletic or recreational fields. This Schedule is not applicable to any enterprise which is operated for profit. Service for purposes other than recreational field lighting may not be combined with such field lighting for billing purposes under this schedule. At the Customer's option service for recreational field lighting may be taken under Company's applicable General Service Schedule.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic and Energy Charges.
All Monthly Billings shall be adjusted in accordance with Schedules
91, 97, and 191.

Basic Charge: \$3.90 for single-phase service \$7.20 for three-phase service

Energy Charge:

Base

<u>Rate</u>

8.247¢ per kWh for all kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

The Customer shall own all poles, wire and other distribution facilities beyond Company's point of delivery. Company will supply one transformer, or transformer bank, for each athletic or recreational field; any additional transformers required shall be supplied and owned by the Customer. All transformers owned by the Customer must be properly fused and of such types and characteristics as conform to Company's standards. When service is supplied to more than one transformer or transformer bank, Company may meter such an installation at primary voltage.

CONTINUING SERVICE:

Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

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[Ssued by PACIFIC POWER & LIGHT COMPANY]

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By -		D.	Dougla	s Larson	Title	Vice	President,	Regulation
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SCHEDULE 57 MERCURY VAPOR STREET LIGHTING SERVICE NO NEW SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished from dusk to dawn for the lighting of public streets, highways, alleys and parks by means of presently-installed mercury vapor street lights. Street lights will be served by either series or multiple circuits as Company may determine. The type and kind of fixtures and supports will be in accordance with Company's specifications. Service includes installation, maintenance, energy, lamp and glassware renewals.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedules 91, 97, and 191.

I. MONTHLY BILLING FOR LIGHTS INSTALLED PRIOR TO JANUARY 11, 1977 A. Company-Owned Overhead System

Street lights supported on distribution type wood poles:

Mercury Vapor Lamps Lumen Rating (Monthly kWh)		7000 (76)	21000 (172)	55000 (412)
Rate per Lamp	- horizontal - vertical		\$18.45 \$17.44	38.61

Street lights supported on metal poles:

Mercury Vapor Lamps Lumen Rating (Monthly kWh)			<u>7000</u> (76)	21000 (172)	55000 (412)
Rate per Lamp					
On 26-foot	poles -	horizontal	\$12.24		
11 11 11	" _	vertical	\$11.67		
On 30-foot	poles -	horizontal		\$21.43	
11 11 11	11	vertical		\$20.45	
On 33-foot	poles -	horizontal			\$41.61

Case No. UE-05

(Continued)

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Form F

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SCHEDULE 57 (Continued) MERCURY VAPOR STREET LIGHTING SERVICE NO NEW SERVICE

- MONTHLY BILLING FOR LIGHTS INSTALLED PRIOR TO JANUARY 11, 1977 (Cont'd.)
 - Company-Owned Underground System в.

Street lights supported on metal poles:

Mercury Vapor Lamps 55000 7000 21000 Lumen Rating (76) (172)(412)(Monthly kWh) Rate per Lamp On 26-foot poles - horizontal \$12.24 _ _ " " - vertical \$11.67 --\$20.86 On 30-foot poles - horizontal ___ \$19.87 " " " - vertical \$41.03 On 33-foot poles - horizontal -plus Rate per foot of underground cable \$0.05 \$0.05 \$0.05 In paved area \$0.03 \$0.03 \$0.03 In unpaved area

MONTHLY BILLING FOR LIGHTS INSTALLED AFTER JANUARY 11, 1977 II. Company-owned, overhead system, mercury-vapor street lights.

Street lights on distribution type wood poles:

7000 21000 55000 Lumen Rating (412)(172)(76) (Monthly kWh) \$18.45 \$40.29 \$10.09 Rate per Lamp

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PACIFIC POWER & LIGHT COMPANY

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SCHEDULE 99 POWER COST ADJUSTMENT MECHANISM

AVAILABLE

In all territory served by the Company in the state of Washington.

APPLICABLE

This Schedule shall be applicable to all retail tariff Customers taking service under the terms contained in this Tariff.

CONDITIONS:

A. Sharing Bands

The Power Cost Adjustment Mechanism (PCAM) is an incentive-based mechanism that shares variations in adjusted actual net power costs from the baseline forecast net power costs in rates, with one exception. The one exception is that 100 percent of cost increases or decreases related to Qualifying Facility contracts are exempted from the sharing bands because the purchases are required by PURPA. All other costs are subject to symmetrical sharing bands, which straddle "baseline net power costs" in rates. The increment is allocated 90 percent to customers and 10 percent to the Company. The deferrals are allocated to Washington pursuant to the Revised Protocol.

"Baseline net power costs" are the net power costs in effect during the measurement period. Measurement periods will be tied to the balancing account trigger.

"Actual adjusted net power costs" are equal to actual net power costs, adjusted to remove prior-period adjustments recorded during the deferral period and to include Commission-adopted adjustments from the most recent rate case. For example, actual results are adjusted to reflect the Commission-adopted SMUD wholesale sale revenue imputation adjustment. Conversely, hydro normalization and forced outage rate adjustments are excluded.

B. Accruals

Washington net power cost accruals will be determined on a monthly basis and posted to an accrual account. An entry into the accrual account will occur in every month, unless the actual adjusted net power cost is identical to the level in rates. A positive balance represents money owed to the Company by its customers. A negative balance indicates money the Company owes to its customers. The balance will accrue interest at the Company's authorized rate of return.

A deferred balance of plus or minus \$5 million is a trigger. Once the trigger is reached, the Company is required to return the balance to, or request recovery from, customers. The amortization period is over a one-year period.

C. Costs Included

The PCAM is designed to include all net power cost components. It reflects the impact of cost changes for fuel, wheeling and purchase power expenses and wholesale electricity and gas sales.

D. Rate Spread and Rate Design

Sur-charges and sur-credits are spread to customers on a uniform cents-per-kwh basis to all

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SCHEDULE 99 POWER COST ADJUSTMENT MECHANISM

CONDITIONS: (Continued)

D. Rate Spread and Rate Design (continued)

customer classes in order to reflect changes in costs per MWh incurred by the Company to serve customers. Because differences in delivery voltage result in different line losses and power requirements, the sur-charge and/or sur-credit varies by delivery voltage.

E. Earnings Test

If the Company's actual rate of return reflected in its most recent semi-annual report was above authorized levels, costs accrued during that period would not be recoverable. Conversely, if earned rates of return were below authorized levels, accrued balances owed to customers would not be returned.

MONTHLY BILLING:

All charges and provisions of the applicable rate schedule will be applied in determining a Customers' bill except that the rates reflected in the Customer's bill shall be adjusted by an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour:

	Delivery Volta Secondary	ge Primary	
Schedule 15	0.0 cents		
Schedule 16	0.0 cents		
Schedule 17	0.0 cents		
Schedule 18	0.0 cents		
Schedule 24	0.0 cents	0.0 cents	
Schedule 36	0.0 cents	0.0 cents	
Schedule 40	0.0 cents	0.0 cents	
Schedule 48T	0.0 cents	0.0 cents	
Schedule 51	0.0 cents		
Schedule 52	0.0 cents		
Schedule 53	0.0 cents		
Schedule 54	0.0 cents		
Schedule 57	0.0 cents		
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