

PACIFICORP GENERAL RATE CASE DOCKET UE-140762  
ISSUES MATRIX – OCTOBER 17, 2014

ISSUE	PACIFIC POWER	COMMISSION STAFF	PUBLIC COUNSEL	BOISE WHITE PAPER	THE ENERGY PROJECT	THE ALLIANCE FOR SOLAR CHOICE	WAL-MART STORES, INC.
Overall Revenue / Rate Increase	\$27,201,266 8.5%	\$7,740,733 2.41%	\$12,903,325* (*Reduced to \$2,903,236 if the current WCA approach confirmed in UE-133043, Order 05 is applied.)	\$(2,736,141) -0.85%			
Capital Structure and Cost of Capital	<p><b>Capital Structure</b> Short-term Debt: 0.19% Long-term Debt: 48.06% Preferred Stock: 0.02% Common Equity: 51.73%</p> <p><b>Cost of Capital:</b> Short-term Debt: 1.73% Long-term Debt: 5.19% Preferred Stock: 6.75% Common Equity: 10.00%</p> <p><b>Overall Rate of Return:</b> 7.67%</p> <p>Capital structure, cost of debt, and cost of preferred stock are addressed in Exhibit No. BNW-IT. Cost of common equity is addressed in Exhibit No. KGS-IT.</p>	<p><b>Capital Structure</b> Long-term Debt: 50.62% Preferred Stock: 0.028% Common Equity: 49.10%</p> <p><b>Cost of Capital:</b> Long-term Debt: 5.19% Preferred Stock: 6.75% Common Equity: 9.0 - 9.5%</p> <p><b>Overall Rate of Return:</b> 7.07 - 7.31%</p> <p>Capital Structure; same as the one approved by the Commission in the last rate case in UE-130043, Order 05. Cost of debt, equity and preferred stock are addressed in David Parcell's Exhibit No. DCP-IT.</p>	<p><b>Capital Structure</b> Short-term Debt: 0.19% Long-term Debt: 49.1% Preferred Stock: 0.2% Common Equity: 50.69%</p> <p><b>Cost of Capital:</b> Short-term Debt: 2.11% Long-term Debt: 5.8% Preferred Stock: 6.75% Common Equity: 8.9%</p> <p><b>Overall Rate of Return:</b> 7.32%</p> <p>Capital Structure, Cost of debt, equity and preferred stock are addressed in testimony and exhibits of Stephen G. Hill.</p>	<p><b>Capital Structure</b> Long-term Debt: 50.69% Short-term Debt: 0.19% Preferred Stock: 0.02% Common Equity: 49.10%</p> <p><b>Cost of Capital:</b> Long-term Debt: 5.19% Short-term Debt: 1.73% Preferred Stock: 6.75% Common Equity: 9.30%</p> <p><b>Overall Rate of Return:</b> 7.20%</p> <p>Cost of debt, equity and preferred stock are addressed in Michael P. Gorman's Exhibit No. MPG-IT.</p>			
Revenue Requirement Adjustments to Operating Revenues (Tab 3 of Exhibit No. (NCS-3)							