

Exhibit No.____(JRS-2)
Docket UE-14____
Witness: Joelle R. Steward

**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 JOELLE R. STEWARD

Cost of Service by Rate Schedule – Summaries

May 2014

Pacific Power & Light Company
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
5.78% = 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	3.55%	0.61	148,986,935	89,572,477	22,273,381	28,884,679	5,770,224	2,486,173	8,898,816	6.35%
2	24	Small General Service	48,473,096	10.17%	1.76	43,376,707	27,990,257	6,954,299	6,834,296	772,448	825,407	(5,096,389)	-10.51%
3	36	Large General Service <1,000 kW	66,810,176	7.56%	1.31	63,823,842	44,597,819	11,115,901	6,865,285	6,817	1,238,020	(2,986,334)	-4.47%
4	48T	Large General Service >1,000 kW	26,035,610	6.62%	1.15	25,479,023	18,193,637	4,533,694	2,228,341	29,032	494,319	(556,587)	-2.14%
5	48T	Dedicated Facilities	24,940,664	4.16%	0.72	25,978,907	20,029,360	4,987,270	435,701	14,806	511,771	1,038,243	4.16%
6	40	Agricultural Pumping Service	12,666,289	9.32%	1.61	11,533,903	7,344,985	1,820,081	2,016,934	134,225	217,678	(1,132,386)	-8.94%
7	15,52,54,57	Street Lighting	1,648,057	9.65%	1.70	1,482,694	493,885	122,152	749,957	96,536	20,165	(165,362)	-10.03%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	208,222,421	51,806,778	48,015,192	6,824,088	5,793,532	(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.

Pacific Power & Light Company
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.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	140,088,119	3.55%	0.61	161,763,485	96,371,718	24,378,159	32,778,037	5,717,958	2,517,613	21,675,366	15.47%
2	24	Small General Service	48,473,096	10.17%	1.76	47,098,250	30,115,934	7,607,594	7,771,466	767,852	835,403	(1,374,847)	-2.84%
3	36	Large General Service <1,000 kW	66,810,176	7.56%	1.31	69,207,394	47,987,911	12,166,443	7,799,639	(196)	1,253,598	2,397,218	3.59%
4	48T	Large General Service >1,000 kW	26,035,610	6.62%	1.15	27,595,284	19,576,890	4,962,388	2,526,252	29,123	500,632	1,559,674	5.93%
5	48T	Dedicated Facilities	24,940,664	4.16%	0.72	28,027,123	21,553,079	5,459,581	481,082	14,788	518,593	3,086,459	12.38%
6	40	Agricultural Pumping Service	12,666,289	9.32%	1.61	12,569,974	7,902,882	1,989,846	2,314,120	131,819	220,307	(107,315)	-0.85%
7	15,52,54,57	Street Lighting	1,648,057	9.85%	1.70	1,612,768	531,095	133,578	830,599	97,129	20,367	(35,289)	-2.14%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	224,039,510	56,697,589	54,501,194	6,768,472	5,866,512	27,201,266	8.48%

Footnotes:

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