

Exhibit No.____(JRS-3)
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 – All Functions

May 2014

Pacific Power & Light Company
Cost Of Service By Rate Schedule - All Functions
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
12 Months Ending December, 2013

DESCRIPTION	A	B	C	D	F	G	H	I	J	K
	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57		
Operating Revenues	349,967,558	152,860,473	52,445,479	72,969,673	28,477,851	27,555,823	13,924,652	1,733,628		
Operating Expenses	222,372,838	100,892,246	29,847,332	45,138,354	18,221,233	19,469,131	7,924,474	880,068		
Operation & Maintenance Expenses	44,425,461	21,402,829	6,097,456	8,566,491	3,324,121	3,053,106	1,717,224	264,236		
Depreciation Expense	5,116,519	2,363,954	691,610	1,015,170	409,208	434,503	181,229	20,845		
Amortization Expense	21,407,838	10,235,379	2,922,846	4,171,381	1,622,086	1,535,872	813,403	106,871		
Taxes Other Than Income	2,431,234	1,716,605	398,578	227,608	48,479	(153,160)	135,657	57,467		
Income Taxes - Federal										
Income Taxes - State	5,855,792	2,402,003	773,777	1,306,834	541,539	628,717	196,227	5,694		
Income Taxes Deferred	(762,127)	(325,600)	(102,865)	(164,110)	(66,963)	(73,766)	(27,020)	(1,803)		
Investment Tax Credit Adj										
Misc Revenues & Expense	300,847,555	138,687,415	40,628,734	60,261,728	24,099,703	24,895,402	10,941,195	1,333,378		
Total Operating Expenses	49,120,004	14,173,058	11,816,744	12,707,945	4,378,128	2,660,422	2,983,457	400,249		
Operating Revenue For Return	1,751,925,684	838,590,414	240,056,900	340,240,936	132,550,759	123,934,183	67,199,108	9,353,384		
Rate Base :	234,062	100,615	31,456	50,166	20,470	22,547	8,256	551		
Electric Plant In Service	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Plant Held For Future Use	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Electric Plant Acquisition Adj	0	0	0	0	0	0	0	0		
Nuclear Fuel	8,025,149	3,449,733	1,078,506	1,720,074	701,827	773,053	283,077	18,879		
Prepayments	31,018,483	14,178,855	4,173,354	6,252,341	2,509,870	2,641,434	1,121,228	141,402		
Fuel Stock	1,932,316	830,636	259,685	414,164	168,988	186,138	68,160	4,546		
Materials & Supplies										
Misc Deferred Debts										
Cash Working Capital										
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions	1,793,135,695	857,150,252	245,599,901	348,677,682	135,951,914	127,557,355	68,679,829	9,518,762		
Rate Base Deductions :	(639,633,916)	(310,663,840)	(87,713,172)	(122,903,522)	(47,369,388)	(41,966,144)	(25,158,334)	(3,859,517)		
Accum Provision For Depreciation	(46,269,157)	(23,748,188)	(6,293,349)	(9,394,143)	(3,194,212)	(3,194,212)	(1,613,065)	(310,643)		
Accum Provision For Amortization	(246,679,935)	(117,637,409)	(33,831,979)	(47,993,520)	(18,375,841)	(17,837,747)	(9,375,065)	(1,251,978)		
Accum Deferred Income Taxes	(246,775)	(118,300)	(33,900)	(17,949)	(18,664)	(17,495)	(9,459)	(3,877)		
Unamortized ITC	(488,824)	(70,339)	(261,146)	(2,402)	(70,339)	(17,495)	(151,101)	(3,877)		
Customer Advance For Construction	(3,361,134)	(2,732,690)	(927,257)	(227,064)	(227,064)	(227,064)	(102,064)	(2,059)		
Customer Service Deposits	(6,839,657)	(3,110,917)	(928,674)	(1,396,221)	(556,571)	(566,814)	(252,796)	(26,664)		
Misc Rate Base Deductions	(943,513,399)	(458,081,412)	(129,359,477)	(180,525,237)	(69,851,607)	(63,582,412)	(36,662,279)	(6,455,976)		
Total Rate Base	849,617,296	399,068,840	116,240,424	168,152,445	66,100,307	63,974,943	32,017,550	4,062,786		
Calculated Return On Rate Base	5.78%	5.78%	10.17%	7.56%	6.62%	4.16%	9.32%	9.85%		
Return On Rate Base @ Jurisdictional Ave.	49,120,004	25,071,874	6,720,355	9,721,611	3,821,541	3,696,665	1,851,071	234,887		
Total Operating Expenses	300,847,555	138,687,415	40,628,734	60,261,728	24,099,703	24,895,402	10,941,195	1,333,378		
Revenue Credits	(29,305,547)	(12,772,354)	(3,972,382)	(6,159,497)	(2,442,221)	(2,615,159)	(1,258,363)	(85,571)		
Total Revenue Requirements	320,662,011	148,966,935	43,376,707	63,823,842	25,479,023	25,978,907	11,533,903	1,482,694		
Class Revenue	320,662,012	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057		
Increase / (Decrease) Required to Earn Equal Rates of Return	(0)	8,898,816	(5,096,389)	(2,986,334)	(556,587)	1,038,243	(1,132,386)	(165,362)		
Percent %	0.00%	6.35%	-10.51%	-4.47%	-2.14%	4.16%	-8.94%	-10.03%		
Return On Rate Base @ Target ROR	65,968,468	30,985,669	9,025,479	13,056,183	5,132,353	4,867,329	2,486,000	315,455		
Total Operating Expenses Adjusted for Taxes	311,200,357	143,550,170	42,045,153	62,310,708	24,042,221	25,674,952	11,331,337	1,382,894		
Revenue Credits	(29,305,547)	(12,772,354)	(3,972,382)	(6,159,497)	(2,442,221)	(2,615,159)	(1,258,363)	(85,571)		
Total Target Revenue Requirements	347,963,277	161,763,485	47,098,250	69,207,934	27,595,284	28,027,123	12,558,974	1,612,768		
Class Revenue	320,662,012	140,088,119	48,473,096	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057		
Increase / (Decrease) Required to Earn Target Rate of Return	27,201,266	21,675,366	(1,374,847)	2,397,218	1,559,674	3,086,459	(107,315)	(35,289)		
Percent %	8.48%	15.47%	-2.84%	3.59%	5.98%	12.38%	-0.85%	-2.14%		

Pacific Power & Light Company
 Cost Of Service By Rate Schedule - Retail Services Function
 State of Washington
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	
14 Operating Expenses	7,694,386	6,399,636	840,400	122,362	51,977	28,950	153,408	97,653	
15 Operation & Maintenance Expenses	94,837	76,607	12,989	830	156	3	2,271	1,980	
16 Depreciation Expense	268,000	216,486	36,707	2,346	442	7	6,417	5,586	
17 Amortization Expense	132,361	105,433	9,271	14,148	(183)	37	4,853	(1,197)	
18 Taxes Other Than Income	(382,038)	(288,382)	(25,358)	(38,697)	501	(102)	(13,273)	3,274	
19 Income Taxes - Federal									
20 Income Taxes - State									
21 Income Taxes Deferred	32,534	25,915	2,279	3,477	(45)	9	1,193	(294)	
22 Investment Tax Credit Adj									
23 Misc Revenues & Expense	4,169	3,804	118	134	52	10			
24									
25 Total Operating Expenses	7,864,250	6,539,499	876,406	104,600	52,901	28,954	154,878	107,012	
26									
27									
28 Rate Base :									
29 Electric Plant In Service	10,193,132	8,233,822	1,396,097	89,221	16,809	276	244,079	212,829	
30 Plant Held For Future Use									
31 Electric Plant Acquisition Adj									
32 Nuclear Fuel									
33 Prepayments	0	0	0	0	0	0	0	0	
34 Fuel Stock									
35 Materials & Supplies									
36 Misc Deferred Debits	0	0	0	0	0	0	0	0	
37 Cash Working Capital	940,426	782,178	102,716	14,955	6,353	3,538	18,750	11,935	
38 Weatherization Loans									
39 Miscellaneous Rate Base									
40									
41 Total Rate Base Additions	11,133,557	9,016,000	1,498,813	104,176	23,162	3,814	262,828	224,764	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(543,163)	(438,757)	(74,394)	(4,754)	(896)	(15)	(13,006)	(11,341)	
45 Accum Provision For Amortization	(7,780,620)	(6,213,378)	(1,065,633)	(108,350)	(28,861)	(15,886)	(189,352)	(159,060)	
46 Accum Deferred Income Taxes	(1,488,893)	(1,259,723)	(203,837)	18,906	10,336	12,395	(33,219)	(33,751)	
47 Unamortized ITC									
48 Customer Advance For Construction	0	0	0	0	0	0	0	0	
49 Customer Service Deposits	(3,361,134)	(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)	
50 Misc Rate Base Deductions	(9,226)	(3,966)	(1,240)	(1,978)	(807)	(889)	(325)	(22)	
51									
52 Total Rate Base Deductions	(13,183,036)	(10,648,514)	(1,642,361)	(323,240)	(20,328)	(4,394)	(337,967)	(206,232)	
53									
54 Total Rate Base	(2,049,478)	(1,632,514)	(143,548)	(219,064)	2,834	(580)	(75,139)	18,532	
55									
56 Return On Rate Base	(118,489)	(94,383)	(8,299)	(12,665)	164	(34)	(4,344)	1,071	
57 Total Operating Expenses	7,864,250	6,539,499	876,406	104,600	52,901	28,954	154,878	107,012	
58 Revenue Credits	(921,673)	(674,892)	(95,658)	(85,117)	(24,033)	(14,115)	(16,309)	(11,548)	
59									
60 Total Revenue Requirements	6,824,088	5,770,224	772,448	6,817	29,032	14,806	134,225	96,536	
61									
62									
63 Return On Rate Base @ Target ROR	(159,132)	(126,756)	(11,146)	(17,009)	220	(45)	(5,834)	1,439	
64 Total Operating Expenses Adjusted for Taxes	7,839,277	6,519,607	874,656	101,930	52,935	28,947	153,963	107,238	
65 Revenue Credits	(921,673)	(674,892)	(95,658)	(85,117)	(24,033)	(14,115)	(16,309)	(11,548)	
66									
67 Total Target Revenue Requirements	6,758,472	5,717,958	767,852	(196)	29,123	14,788	131,819	97,129	
68									

Pacific Power & Light Company
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E
12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
14									
15		2,765,511	1,205,730	418,615	576,829	224,438	111,042	14,195	
16		-	-	-	-	-	-	-	
17		-	-	-	-	-	-	-	
18		-	-	-	-	-	-	-	
19		(9,794)	(4,219)	(1,342)	(847)	(916)	(353)	(27)	
20		-	-	-	-	-	-	-	
21		-	-	-	-	-	-	-	
22		-	-	-	-	-	-	-	
23		-	-	-	-	-	-	-	
24		-	-	-	-	-	-	-	
25		2,755,717	1,201,511	417,274	574,738	223,591	213,746	110,689	14,168
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37		347,173	151,363	52,552	72,413	28,175	26,948	13,940	1,782
38		1,932,316	830,636	259,685	414,164	168,988	186,138	68,160	4,546
39									
40									
41		2,279,489	981,999	312,237	486,577	197,163	213,086	82,100	6,328
42									
43									
44									
45									
46									
47									
48									
49									
50									
51									
52									
53									
54		2,279,489	981,999	312,237	486,577	197,163	213,086	82,100	6,328
55									
56									
57	5.78%	131,787	56,774	18,052	28,131	11,399	12,319	4,747	366
58		2,755,717	1,201,511	417,274	574,738	223,591	213,746	110,689	14,168
59		2,906,028	1,227,889	390,081	635,151	259,330	285,705	102,243	5,631
60									
61		5,793,532	2,486,173	825,407	1,238,020	494,319	511,771	217,678	20,165
62									
63									
64		176,991	76,247	24,244	37,780	15,309	16,545	6,375	491
65	7.76%	2,783,493	1,213,477	421,079	580,667	225,993	216,343	111,689	14,245
66		2,906,028	1,227,889	390,081	635,151	259,330	285,705	102,243	5,631
67									
68		5,866,512	2,517,613	835,403	1,253,598	500,632	518,593	220,307	20,367

Unit Costs @ Target ROR

Description	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service		Large General Service <1,000 KW		Large General Service >1,000 KW		Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
			Schedule 24	Schedule 36	Schedule 48T	Schedule 48T					
14 UNITS											
15 NCP KW	19,902,498	13,110,027	2,515,591	2,340,591	850,874	684,180	365,067	36,168			
16 Annual KWH	4,008,166,903	1,572,834,858	543,201,559	895,773,150	386,902,405	447,981,631	148,533,366	12,939,934			
17 Average Customers	132,777	104,635	18,788	1,054	61	1	5,247	2,991			
18											
19	100.00%	46.50%	13.54%	19.89%	7.93%	8.06%	3.61%	0.46%			
20 GDRM TOTAL	347,863,277	161,763,485	47,098,250	69,207,394	27,595,284	25,027,123	12,558,974	1,612,768			
21 Revenue Requirement	17.48	12.34	18.72	29.57	32.43	40.96	34.40	44.59			
22 NCP KW	0.087	0.103	0.087	0.077	0.071	0.063	0.085	0.125			
23 Per KWH	2,619.90	1,545.98	2,506.76	65,667.03	452,288.09	28,027,123.08	2,393.54	539.23			
24 Per Customer											
25											
26 GENERATION-TOTAL	100.00%	43.02%	13.44%	21.42%	8.74%	8.62%	3.53%	0.24%			
27 Revenue Requirement	224,039,510	96,371,718	30,115,934	47,987,911	19,576,890	21,553,079	7,902,882	531,095			
28 NCP KW	11.26	7.35	11.97	20.50	23.01	31.50	21.65	14.68			
29 Per KWH	0.056	0.061	0.054	0.054	0.051	0.048	0.053	0.041			
30 Per Customer	1,687.33	921.03	1,602.89	45,533.05	320,866.21	21,553,079.22	1,506.16	177.57			
31											
32 GENERATION-DEMAND	100.00%	45.18%	13.35%	20.84%	8.20%	8.83%	3.41%	0.18%			
33 Revenue Requirement	96,336,989	43,527,106	12,859,857	20,072,325	7,901,421	8,510,304	3,288,672	177,304			
34 NCP KW	4.84	3.32	5.11	8.58	9.29	12.44	9.01	4.90			
35 Per KWH	0.024	0.028	0.024	0.022	0.020	0.019	0.022	0.014			
36 Per Customer	725.55	415.99	684.45	19,045.51	129,504.69	8,510,303.96	626.77	59.28			
37											
38 GENERATION-ENERGY	100.00%	41.38%	13.51%	21.86%	9.14%	10.21%	3.61%	0.28%			
39 Revenue Requirement	127,702,520	52,844,612	17,256,078	27,915,586	11,675,469	13,042,775	4,614,210	353,791			
40 NCP KW	6.42	4.03	6.86	11.93	13.72	19.06	12.64	9.78			
41 Per KWH	0.032	0.034	0.032	0.031	0.030	0.029	0.031	0.027			
42 Per Customer	961.78	505.04	918.44	26,487.54	191,361.52	13,042,775.26	879.39	118.29			
43											
44 TRANSMISSION-TOTAL	100.00%	43.00%	13.42%	21.46%	8.75%	8.63%	3.51%	0.24%			
45 Revenue Requirement	56,697,589	24,378,159	7,607,594	12,166,443	4,962,388	5,459,581	1,989,846	133,578			
46 NCP KW	2.85	1.86	3.02	5.20	5.83	7.98	5.45	3.69			
47 Per KWH	0.014	0.015	0.014	0.014	0.013	0.012	0.013	0.010			
48 Per Customer	427.01	232.98	404.91	11,544.06	81,333.79	5,459,581.28	379.23	44.66			
49											
50 TRANSMISSION-DEMAND	100.00%	44.80%	13.34%	20.95%	8.28%	8.94%	3.41%	0.19%			
51 Revenue Requirement	24,379,963	10,946,121	3,251,280	5,106,663	2,019,098	2,179,400	831,303	46,098			
52 NCP KW	1.22	0.83	1.29	2.18	2.37	3.19	2.28	1.27			
53 Per KWH	0.006	0.007	0.006	0.006	0.005	0.005	0.006	0.004			
54 Per Customer	183.62	104.61	173.05	4,845.43	33,093.12	2,179,399.89	158.43	15.41			
55											
56 TRANSMISSION-ENERGY	100.00%	41.56%	13.48%	21.84%	9.11%	10.15%	3.58%	0.27%			
57 Revenue Requirement	32,317,626	13,432,038	4,356,314	7,059,780	2,943,290	3,280,181	1,158,544	87,480			
58 NCP KW	1.62	1.02	1.73	3.02	3.46	4.79	3.17	2.42			
59 Per KWH	0.008	0.009	0.008	0.008	0.008	0.007	0.008	0.007			
60 Per Customer	243.40	128.37	231.86	6,696.63	48,240.67	3,280,181.39	220.80	29.25			

Unit Costs @ Target ROR

Description	Washington Jurisdiction Normalized	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								Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
		Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 KW Schedule 36	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Large General Service >1,000 KW Schedule 48T	Large General Dedicated Facilities Schedule 48T			
62 DISTRIBUTION-TOTAL	100.00%	60.14%	14.26%	14.31%	4.62%	0.88%	4.25%	1.52%			
63 Revenue Requirement	54,501,194	32,778,037	7,771,466	7,799,639	2,526,252	481,082	2,314,120	830,599			
64 NCP KW	2.74	2.50	3.09	3.33	2.97	0.70	6.34	22.97			
65 Per KWH	0.014	0.021	0.014	0.009	0.007	0.001	0.016	0.064			
66 Per Customer	410.47	313.26	413.63	7,400.64	41,405.39	481,082.26	441.03	277.71			
67											
68 DISTRIBUTION-SUBSTATION	100.00%	52.16%	12.20%	18.98%	6.39%	4.19%	5.54%	0.54%			
69 Revenue Requirement	7,664,856	3,987,982	934,818	1,455,132	489,657	321,025	424,927	41,315			
70 NCP KW	0.39	0.30	0.37	0.62	0.58	0.47	1.16	1.14			
71 Per KWH	0.002	0.003	0.002	0.002	0.001	0.001	0.003	0.003			
72 Per Customer	57.73	38.21	49.75	1,380.89	8,025.51	321,025.35	80.98	13.81			
73											
74 DISTRIBUTION- P & C	100.00%	59.12%	13.85%	14.92%	4.99%	0.39%	4.28%	2.46%			
75 Revenue Requirement	28,653,775	16,940,842	3,969,105	4,274,434	1,431,254	110,765	1,226,292	701,064			
76 NCP KW	1.44	1.29	1.58	1.83	1.68	0.16	3.36	19.38			
77 Per KWH	0.007	0.011	0.007	0.005	0.004	0.000	0.008	0.054			
78 Per Customer	215.80	161.90	211.25	4,065.77	23,458.32	110,765.22	233.71	234.41			
79											
80 DISTRIBUTION-TRANSFORMER	100.00%	61.54%	13.77%	14.61%	4.47%	0.16%	4.93%	0.51%			
81 Revenue Requirement	10,000,316	6,154,571	1,377,427	1,461,427	447,091	16,184	492,753	50,863			
82 NCP KW	0.50	0.47	0.55	0.62	0.53	0.02	1.35	1.41			
83 Per KWH	0.002	0.004	0.003	0.002	0.001	0.000	0.003	0.004			
84 Per Customer	75.32	58.82	73.31	1,386.67	7,327.85	16,184.14	93.91	17.01			
85											
86 DISTRIBUTION-METER	100.00%	66.50%	16.85%	8.19%	1.59%	0.96%	5.49%	0.68%			
87 Revenue Requirement	2,572,950	1,711,108	428,360	210,722	40,541	23,648	141,149	17,421			
88 NCP KW	0.13	0.13	0.17	0.09	0.05	0.03	0.39	0.48			
89 Per KWH	0.001	0.001	0.001	0.000	0.000	0.000	0.001	0.001			
90 Per Customer	19.38	16.35	22.80	199.94	664.47	23,648.19	26.90	5.82			
91											
92 DISTRIBUTION-SERVICE	100.00%	70.84%	18.93%	7.09%	2.10%	0.17%	0.52%	0.38%			
93 Revenue Requirement	5,609,298	3,973,534	1,061,757	397,924	117,708	9,459	28,999	19,917			
94 NCP KW	0.28	0.30	0.42	0.17	0.14	0.01	0.08	0.55			
95 Per KWH	0.001	0.003	0.002	0.000	0.000	0.000	0.000	0.002			
96 Per Customer	42.25	37.98	56.51	377.57	1,929.24	9,459.36	5.53	6.66			
97											
98 RETAIL-TOTAL	100.00%	84.60%	11.36%	0.00%	0.43%	0.22%	1.95%	1.44%			
99 Revenue Requirement	6,758,472	5,717,958	767,852	(196)	29,123	14,788	131,819	97,129			
100 NCP KW	0.34	0.44	0.31	(0.00)	0.03	0.02	0.36	2.69			
101 Per KWH	0.002	0.004	0.001	(0.000)	0.000	0.000	0.001	0.008			
102 Per Customer	50.90	54.65	40.87	(0.19)	477.32	14,787.60	25.12	32.47			
103											
104 MISC - Total	100.00%	42.91%	14.24%	21.37%	8.53%	8.84%	3.76%	0.38%			
105 Revenue Requirement	5,866,512	2,517,613	835,403	1,253,598	500,632	518,593	220,307	20,367			
106 NCP KW	0.29	0.33	0.54	0.76	0.59	0.76	0.60	0.56			
107 Per KWH	0.001	0.002	0.001	0.001	0.001	0.001	0.001	0.002			
108 Per Customer	44.18	24.06	44.46	1,189.47	8,205.38	518,592.72	41.99	6.81			

Unit Costs @ Target ROR

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										
Description	Washingtion Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57		
110 Classification Revenue Requirement										
111 Generation - Demand	96,336,989	43,527,106	12,659,857	20,072,325	7,901,421	8,510,304	3,288,672	177,304		
112 Transmission - Demand	24,379,963	10,946,121	3,251,280	5,106,663	2,019,098	2,179,400	831,303	46,098		
113 Distribution - Substation	7,664,856	3,997,982	934,818	1,455,132	489,657	321,025	424,927	41,315		
114 Demand - TOTAL Revenue Requirement	128,381,808	58,471,209	17,045,955	26,634,120	10,410,177	11,010,729	4,544,902	264,717		
115 Generation - Energy	127,702,520	52,844,612	17,256,078	27,915,586	11,675,469	13,042,775	4,614,210	353,791		
117 Transmission - Energy	32,317,626	13,432,038	4,356,314	7,059,780	2,943,290	3,280,181	1,158,544	87,480		
118 Misc - Total	5,886,512	2,517,613	835,403	1,253,598	500,632	518,593	220,307	20,367		
119 Energy - TOTAL Revenue Requirement	165,886,659	68,794,263	22,447,794	36,228,963	15,119,391	16,841,549	5,993,060	461,638		
120 Distribution - Meter	2,572,950	1,711,108	428,360	210,722	40,541	23,648	141,149	17,421		
122 Distribution - Service	5,609,298	3,973,534	1,061,757	397,924	117,708	9,489	28,999	19,917		
123 Retail Total	6,758,472	5,717,958	767,852	(196)	29,123	14,788	131,819	97,129		
124 Customer - TOTAL Revenue Requirement	14,940,720	11,402,600	2,257,969	608,450	187,372	47,895	301,967	134,467		
125 Distribution - P&C	28,653,775	16,940,842	3,969,105	4,274,434	1,431,254	110,765	1,226,292	701,064		
127 Distribution - Transformer	10,000,316	6,154,571	1,377,427	1,461,427	447,091	16,184	492,753	50,863		
128 Load Size - TOTAL Revenue Requirement	38,654,091	23,095,413	5,346,531	5,735,861	1,878,345	126,949	1,719,045	751,946		
129 Total Classification Revenue Requirement	347,863,277	161,763,485	47,096,250	69,207,394	27,595,284	28,027,123	12,558,974	1,612,768		
131 GDRM Revenue Requirement	347,863,277	161,763,485	47,096,250	69,207,394	27,595,284	28,027,123	12,558,974	1,612,768		
132 Check										
133 UNITS										
134 NCP KW	19,902,498	13,110,027	2,515,591	2,340,591	850,874	684,180	365,067	36,168		
135 Annual KWH	4,008,166,903	1,572,834,858	543,201,569	895,773,150	386,902,405	447,981,631	148,533,366	12,939,934		
137 Average Customers	132,777	104,635	16,786	1,054	61	1	5,247	2,991		
138 Load Factor	0%	0%	0%	0%	0%	0%	0%	0%		
139 100% Cost Based Rates										
141 Demand Charge	\$ 6.45	\$ 4.46	\$ 6.78	\$ 11.38	\$ 12.23	\$ 16.09	\$ 12.45	\$ 7.32		
142 Energy Charge	\$ 0.0414	\$ 0.0437	\$ 0.0413	\$ 0.0404	\$ 0.0391	\$ 0.0376	\$ 0.0403	\$ 0.0357		
143 Customer Charge	\$ 9.38	\$ 9.08	\$ 10.01	\$ 48.11	\$ 255.92	\$ 3,991.26	\$ 4.80	\$ 3.75		
144 Load Size Charge	\$ 1.94	\$ 1.76	\$ 2.13	\$ 2.45	\$ 2.21	\$ 0.19	\$ 4.71	\$ 20.79		
145 Check										
146 Demand Revenue Requirement	\$ 128,381,808	\$ 58,471,209	\$ 17,045,955	\$ 26,634,120	\$ 10,410,177	\$ 11,010,729	\$ 4,544,902	\$ 264,717		
147 Demand Revenue Requirement	\$ 165,886,659	\$ 68,794,263	\$ 22,447,794	\$ 36,228,963	\$ 15,119,391	\$ 16,841,549	\$ 5,993,060	\$ 461,638		
148 Customer Revenue Requirement	\$ 14,940,720	\$ 11,402,600	\$ 2,257,969	\$ 608,450	\$ 187,372	\$ 47,895	\$ 301,967	\$ 134,467		
150 Load Size Revenue Requirement	\$ 38,654,091	\$ 23,095,413	\$ 5,346,531	\$ 5,735,861	\$ 1,878,345	\$ 126,949	\$ 1,719,045	\$ 751,946		
151 Total Revenue Requirement	\$ 347,863,277	\$ 161,763,485	\$ 47,096,250	\$ 69,207,394	\$ 27,595,284	\$ 28,027,123	\$ 12,558,974	\$ 1,612,768		