

Exhibit No.\_\_\_\_(JRS-6)  
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**

**Proposed Pricing and Billing Determinants**

**May 2014**

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 15</b>											
Outdoor Area Lighting Service-Grand Combined											
Mercury Vapor Lamp Charges											
7,000 Lumens	27,329	\$10.63	\$290,508	\$11.08	\$302,807	\$6.51	\$177,913	\$0.92	\$25,143	\$3.65	\$99,751
21,000 Lumens	4,371	\$20.23	\$88,427	\$21.09	\$92,186	\$12.39	\$54,158	\$1.75	\$7,649	\$6.95	\$30,379
55,000 Lumens	540	\$41.86	\$22,620	\$43.63	\$23,576	\$25.63	\$13,850	\$3.62	\$1,956	\$14.38	\$7,770
High Pressure Sodium Vapor Lamp Charges											
5,800 Lumens	1,979	\$12.09	\$23,929	\$12.60	\$24,939	\$7.40	\$14,647	\$1.04	\$2,058	\$4.16	\$8,234
22,000 Lumens	1,668	\$17.76	\$29,629	\$18.51	\$30,880	\$10.87	\$18,135	\$1.54	\$2,569	\$6.10	\$10,177
50,000 Lumens	502	\$28.64	\$14,384	\$29.85	\$14,992	\$17.53	\$8,804	\$2.48	\$1,246	\$9.84	\$4,942
Pole Charges	610	\$1.00	\$610	\$1.00	\$610	\$1.00	\$610	\$0	\$0	\$0	\$0
NPC-Base - NPC per kWh *	3,367,563	0.000	\$0	0.000	\$0	\$0	\$0	\$0	\$0	0.000	\$0
Total Bills	30,383		\$470,107		489,989		288,115		40,621		161,253
Subtotal	3,367,563		(\$1,473)		(\$1,473)		(\$866)		(\$122)		(\$485)
Unbilled	(12,328)						\$287,249		\$40,499		\$160,768
Total	3,355,235		\$468,634		\$488,516		\$287,249		\$40,499		\$160,768
* Included in Generation Price											

**SCHEDULE 16/18**

Residential Service-Combined

Basic Charge	1,255,621	\$7.75	\$9,731,064	\$14.00	\$17,313,810	\$14.00	\$17,313,809		\$0	1.750	\$11,780,898
1st 600 kWh	673,194,199	6.199	\$4,173,1308	3.981	\$26,799,862	1.078	\$7,257,033	1.153	\$7,761,929	2.581	\$23,371,138
All addrl kWh	905,507,102	9.817	\$88,893,632	5.871	\$53,162,323	1.590	\$14,397,563	1.700	\$15,393,621	1.807	\$9,840
kWh demand	5,446	\$1.65	\$8,985	\$1.81	\$9,840	\$0	\$0	\$0	\$0	\$3.50	\$2,531
Minimum kW Charge	723	\$3.20	\$2,313	\$3.50	\$2,531	\$0	\$0	\$0	\$0	(\$1.81)	(\$126)
kWh demand in minimum	70	(\$1.65)	(\$116)	(\$1.81)	(\$126)	\$0	\$0	\$0	\$0	2.522	\$16,977,958
NPC-Base - 1st 600 kWh	673,194,199	6.199	\$4,173,1308	2.522	\$16,977,958	\$0	\$0	\$0	\$0	4.353	\$39,416,724
NPC-Base - All Addrl kWh	905,507,102	9.817	\$88,893,632	6.503	\$39,416,724	1.078	\$7,257,033	1.153	\$7,761,929	4.272	\$39,416,724
Total Rate - 1st 600 kWh				10.224	\$153,682,922	1.590	\$14,397,563	1.700	\$15,393,621	6.934	\$91,558,963
Total Rate - All Addrl kWh											
Subtotal	1,578,701,302		\$140,367,186		\$153,682,922		\$38,968,406		\$23,155,550		\$91,558,963
Unbilled	(5,866,445)		(279,067)		(\$279,067)		(\$70,755)		(\$42,056)		(\$166,256)
Total	1,572,834,857		\$140,088,119		\$153,403,855		\$38,897,651		\$23,113,494		\$91,392,707

**SCHEDULE 16**

Residential Service

Includes Schedule 16 Net Metering

Basic Charge	1,203,933	\$7.75	\$9,330,480	\$14.00	\$16,855,061	\$14.00	\$16,855,061		\$0	1.750	\$11,277,471
1st 600 kWh	644,426,915	6.199	\$39,948,024	3.981	\$25,654,636	1.078	\$6,946,922	1.153	\$7,430,242	2.581	\$22,377,118
All addrl kWh	866,994,099	9.817	\$85,112,811	5.871	\$50,901,224	1.590	\$13,785,206	1.700	\$14,738,900	1.81	\$9,840
kWh demand	0	\$1.65	\$0	\$1.81	\$0	\$0	\$0	\$0	\$0	\$3.50	\$0
Minimum kW Charge	0	\$3.20	\$0	\$3.50	\$0	\$0	\$0	\$0	\$0	2.522	\$16,252,447
NPC-Base - 1st 600 kWh	644,426,915	6.199	\$39,948,024	2.522	\$16,252,447	\$0	\$0	\$0	\$0	4.353	\$37,740,253
NPC-Base - All Addrl kWh	866,994,099	9.817	\$85,112,811	4.353	\$37,740,253	1.078	\$7,257,033	1.153	\$7,761,929	4.272	\$39,416,724
kWh demand in minimum	0	(\$1.65)	\$0	(\$1.81)	\$0	\$0	\$0	\$0	\$0	2.522	\$16,252,447
Total Rate - 1st 600 kWh											
Total Rate - All Addrl kWh											
Subtotal	1,511,421,015		\$134,391,315		\$147,403,621		\$37,587,189		\$22,169,142		\$87,647,289
Unbilled	(5,617,740)		(267,238)		(\$267,238)		(\$67,756)		(\$40,273)		(\$159,209)
Total	1,505,803,275		\$134,124,077		\$147,136,383		\$37,519,433		\$22,128,869		\$87,488,080

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>Residential Service</b>											
Basic Charge	50,454	\$7.75	\$391,022	\$8.75	\$441,477	\$8.75	\$441,477		\$0		\$0
1st 600 kWh	28,090,300	6.199 ¢	\$1,741,318	5.981 ¢	\$1,682,275	1.078 ¢	\$302,813	1.153 ¢	\$323,881	1.750 ¢	\$491,580
All add'l kWh	36,551,662	9.817 ¢	\$3,588,277	8.871 ¢	\$2,145,948	1.590 ¢	\$581,171	1.700 ¢	\$621,378	2.581 ¢	\$943,398
kWh demand	0	\$1.65	\$0	\$1.81	\$0	\$0.00	\$0	\$0.00	\$0	\$1.81	\$0
Minimum kW Charge	0	\$3.20	\$0	\$3.50	\$0	\$0.00	\$0	\$0.00	\$0	\$3.50	\$0
kWh demand in minimum	0	(\$1.65)	\$0	(\$1.81)	\$0	\$0.00	\$0	\$0.00	\$0	(\$1.81)	\$0
NPC-Base - 1st 600 kWh	28,090,300	0	\$0	2.522 ¢	\$708,437	¢	\$0	¢	\$0	2.522 ¢	\$708,437
NPC-Base - All Add'l kWh	36,551,662	0	\$0	4.353 ¢	\$1,591,094	¢	\$0	¢	\$0	4.353 ¢	\$1,591,094
Subtotal	64,641,963		\$5,720,617		\$6,005,231		\$1,325,462		\$945,259		\$3,734,509
Unbilled	(238,854)		(11,315)		(\$11,315)		(\$2,869)		(\$1,705)		(\$6,741)
<b>Total</b>	<b>64,403,109</b>		<b>\$5,709,302</b>		<b>\$5,993,916</b>		<b>\$1,322,593</b>		<b>\$943,554</b>		<b>\$3,727,768</b>

**SCHEDULE 24**

Small General Service-Grand Combined

	Units Actual	Present Price	Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>Seasonal</b>											
Single Phase	1	\$104.52	\$105	\$120.00	\$120	\$120.00	\$120		\$0		\$0
Three Phase	86	\$155.76	\$13,429	\$180.00	\$15,519	\$180.00	\$15,519		\$0		\$0
Load Size > 15 kW	3,361	\$11.04	\$37,103	\$12.00	\$40,329	\$12.00	\$40,329		\$0		\$0
<b>Basic Charge</b>											
Single Phase	164,391	\$8.71	\$1,431,841	\$10.00	\$1,643,906	\$10.00	\$1,643,906		\$0		\$0
Three Phase	63,164	\$12.98	\$819,872	\$15.00	\$947,463	\$15.00	\$947,462		\$0		\$0
Load Size > 15 kW	1,251,783	\$0.92	\$1,151,641	\$1.00	\$1,251,783	\$1.00	\$1,251,783		\$0		\$0
Total Basic Charges	227,555		\$2,303,354		\$2,843,152		\$2,843,150		\$0		\$0
Total Bills	225,462		\$2,292,039		\$2,831,833		\$2,830,381		\$0		\$0
All kW > 15	856,089	\$3.61	\$3,090,481	\$3.74	\$3,201,772	\$0.80	\$684,871		\$898,893	\$1.89	\$1,618,008
1st 1,000 kWh	131,966,941	10.359 ¢	\$13,670,457	6.380 ¢	\$8,419,491	1.358 ¢	\$1,792,111	1.794 ¢	\$2,367,487	3.228 ¢	\$4,259,893
Next 8,000 kWh	289,086,889	7.156 ¢	\$20,687,058	4.410 ¢	\$12,748,731	0.938 ¢	\$2,711,635	1.240 ¢	\$3,584,677	2.232 ¢	\$6,452,419
All additional kWh	123,964,295	6.166 ¢	\$7,643,659	3.799 ¢	\$4,709,403	0.808 ¢	\$1,001,632	1.067 ¢	\$1,322,699	1.924 ¢	\$2,385,073
Excess Kvar	118,638	\$6.00	\$709,437	\$6.00	\$709,437	\$0	\$0	\$11.00	\$13,050	\$5.00	\$593,387
NPC-Base - 1st 1,000 kWh	131,966,941	0	\$0	4.348 ¢	\$5,737,922	\$0	\$0		\$0	4.348 ¢	\$5,737,923
NPC-Base - Next 8,000 kWh	289,086,889	0	\$0	3.002 ¢	\$8,678,389	\$0	\$0		\$0	3.002 ¢	\$8,678,388
NPC-Base - All Additional kWh	123,964,295	0	\$0	2.587 ¢	\$3,215,755	\$0	\$0		\$0	2.587 ¢	\$3,206,956
Total Rate - 1st 1,000 kWh	10,359 ¢			7.412 ¢		1.358 ¢		1.794 ¢		7.576 ¢	
Total Rate - Next 8,000 kWh	7.156 ¢			4.410 ¢		0.938 ¢		1.240 ¢		5.234 ¢	
Total Rate - All Additional kWh	6.166 ¢			3.799 ¢		0.808 ¢		1.067 ¢		4.511 ¢	
Total Rate - All Additional kWh	-1.0%			-1.0%		-1.0%		-1.0%		-1.0%	
<b>Discounts</b>											
Single Phase	72	\$8.71	(\$6)	\$10.00	(\$7)	\$10.00	(\$7)		\$0		\$0
Three Phase	39	\$12.98	(\$5)	\$15.00	(\$5)	\$15.00	(\$6)		\$0		\$0
Load Size > 15 kW	1,129	\$0.92	(\$11)	\$1.00	(\$11)	\$1.00	(\$11)		\$0		\$0
All kW	948	\$3.61	(\$35)	\$3.74	(\$36)	\$0.80	(\$8)	\$1.05	\$0	\$1.89	(\$18)
1st 1,000 kWh	90,642	10.359 ¢	(\$94)	6.380 ¢	(\$58)	1.358 ¢	(\$12)	1.794 ¢	(\$16)	3.228 ¢	(\$29)
Next 8,000 kWh	455,824	7.156 ¢	(\$326)	4.410 ¢	(\$201)	0.938 ¢	(\$43)	1.240 ¢	(\$57)	2.232 ¢	(\$102)
All additional kWh	176,780	6.166 ¢	(\$109)	3.799 ¢	(\$67)	0.808 ¢	(\$14)	1.067 ¢	(\$19)	1.924 ¢	(\$34)
Excess Kvar	1,148	\$6.00	(\$6)	\$6.00	(\$6)	\$0	\$0	\$11.00	(\$0)	\$5.00	(\$5)
High Voltage Charge	123	\$60.00	\$7,408	\$60.00	\$7,408	\$0	(\$339)	\$12.10	\$1,494	\$47.90	\$5,914
Load Size Discount	1,129	(30.00) ¢	(\$339)	(30.00) ¢	(\$339)	(30.00) ¢	(\$339)		\$0		\$0
NPC-Base - 1st 1,000 kWh	90,642	0	\$0	4.348 ¢	(\$2,122)	\$0	\$0		\$0	4.348 ¢	(\$2,122)
NPC-Base - Next 8,000 kWh	455,824	0	\$0	3.002 ¢	(\$716)	\$0	\$0		\$0	3.002 ¢	(\$716)
NPC-Base - All Additional kWh	176,780	0	\$0	2.587 ¢	(\$123)	\$0	\$0		\$0	2.587 ¢	(\$123)
Subtotal	545,018,125		\$48,618,540		\$50,671,938		\$10,088,928		\$8,188,199		\$32,394,813
Unbilled	(1,816,568)		(\$145,444)		(\$145,444)		(\$28,950)		(\$23,493)		(\$93,001)
<b>Total</b>	<b>543,201,557</b>		<b>\$48,473,096</b>		<b>\$50,526,494</b>		<b>\$10,059,978</b>		<b>\$8,164,706</b>		<b>\$32,301,812</b>







**PACIFIC POWER & LIGHT COMPANY  
STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 47T</b>											
Large Partial Requirements Service - Secondary											
Basic Charge	12	\$1,386.00	\$16,632	\$1,386.00	\$16,632	\$1,386.00	\$16,632	\$0	\$0	\$0	\$0
<=3000 kW	0	\$1,675.00	\$0	\$1,675.00	\$0	\$1,675.00	\$0	\$0	\$0	\$0	\$0
>3000 kW	12		\$0			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0
Total Basic Charges	12		\$16,632				\$16,632				\$0
<=3000 kW variable	22,168	\$1.06	\$23,498	\$1.16	\$25,715	\$1.16	\$25,715	\$0	\$0	\$0	\$0
>3000 kW variable	0	\$0.96	\$0	\$1.05	\$0	\$1.05	\$0	\$0	\$0	\$0	\$0
All kW	18,457	\$7.55	\$139,353	\$8.34	\$153,935	\$1.11	\$20,488	\$1.46	\$26,948	\$5.77	\$106,499
Energy Charges											
All kWh	2,027,000	4.514 ¢	\$91,499	2.111 ¢	\$42,790	\$0	\$0	1.000 ¢	\$20,270	1.111 ¢	\$22,520
Excess Kvar	9,916	\$0.55	\$5,454	\$0.55	\$5,454	\$0	\$0	\$0.11	\$1,091	\$0.44	\$4,363
Excess Kvarh	0	\$0,000.60	\$0	\$0,000.60	\$0	\$0,000.00	\$0	\$0.00012	\$0	\$0.00048	\$0
Standby kW	5,796	\$3.78	\$21,880	\$4.17	\$24,169	\$0.56	\$3,217	\$0.73	\$4,231	\$2.89	\$16,721
Overrun kW	0	\$30.20	\$0	\$33.36	\$0	\$4.44	\$0	\$5.84	\$0	\$23.08	\$0
Overrun kWh	0	18.056 ¢	\$0	19.776 ¢	\$0	\$0	\$0	4.000 ¢	\$0	15.776 ¢	\$0
NPC-Base - All kWh	2,027,000		\$298,316	\$274.25 ¢	\$557,425	\$0	\$0	\$0	\$52,540	2.833 ¢	\$57,425
Subtotal	2,027,000		\$298,316	\$274.25 ¢	\$557,425		\$66,052		\$52,540		\$207,528
Unbilled	(32,468)		(\$6,188)	(\$6,188)	(\$685)		(\$685)		(\$1,113)		(\$4,390)
Total	1,994,532		\$292,128	\$319,952	(\$685)		\$65,367		\$51,427		\$203,138

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 48T</b>											
Large General Service 1,000 kW and over-Grand Combined											
Basic Charge	732		\$1,019,061	\$1,019,061	\$1,019,061		\$1,019,061		\$0		\$0
<=3000 kW	12		\$30,336	\$31,992	\$31,992		\$31,992		\$0		\$0
>3000 kW	744										
Total Basic Charges	732		\$1,019,061	\$1,019,061	\$1,019,061		\$1,019,061		\$0		\$0
<=3000 kW variable	1,083,308		\$1,030,814	\$1,132,494	\$1,132,494		\$1,132,494		\$0		\$0
>3000 kW variable	693,243		\$159,446	\$180,243	\$180,243		\$180,243		\$0		\$0
All kW	1,561,051		\$1,190,260	\$1,312,737	\$1,312,737		\$1,312,737		\$0		\$0
Energy Charges											
All kWh	846,205,773		\$37,776,458	\$17,219,418	\$0		\$0		\$8,344,318		\$8,875,100
Excess Kvar	365,869		\$197,389	\$197,389	\$0		\$0		\$40,246		\$157,143
Excess Kvarh	0		\$0	\$0	\$0		\$0		\$0		\$0
NPC-Base - All kWh	390,931,773		\$28,845,239	\$31,917,747	\$31,917,747		\$31,917,747		\$5,186,976		\$20,466,516
Subtotal	846,205,773		\$51,836,391	\$56,682,000	\$56,682,000		\$4,201,566		\$10,611,806		\$41,868,628
Unbilled	(11,321,736)		(\$860,116)	(\$860,116)	(\$56,087)		(\$56,087)		(\$1,623,537)		(\$641,493)
Total	834,884,037		\$50,976,275	\$55,821,884	\$4,145,479		\$4,145,479		\$10,449,269		\$41,227,135

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 48T</b>											
Large General Service 1,000 kW and over-Combined											
Basic Charge	732		\$1,019,061	\$1,019,061	\$1,019,061		\$1,019,061		\$0		\$0
<=3000 kW	0		\$0	\$0	\$0		\$0		\$0		\$0
>3000 kW	732		\$0	\$0	\$0		\$0		\$0		\$0
Total Basic Charges	732		\$1,019,061	\$1,019,061	\$1,019,061		\$1,019,061		\$0		\$0
<=3000 kW variable	1,083,308		\$1,030,814	\$1,132,494	\$1,132,494		\$1,132,494		\$0		\$0
>3000 kW variable	0		\$0	\$0	\$0		\$0		\$0		\$0
All kW	879,355		\$6,612,421	\$7,305,331	\$7,305,331		\$7,305,331		\$1,266,051		\$4,999,088
Energy Charges											
All kWh	390,931,773		\$17,607,820	\$7,872,643	\$0		\$0		\$3,900,844		\$3,971,799
Excess Kvar	182,554		\$100,232	\$100,232	\$0		\$0		\$20,081		\$80,151
Excess Kvarh	0		\$0	\$0	\$0		\$0		\$0		\$0
NPC-Base - All kWh	390,931,773		\$28,845,239	\$31,917,747	\$31,917,747		\$31,917,747		\$5,186,976		\$20,466,516
Subtotal	390,931,773		\$26,370,348	\$28,845,239	\$28,845,239		\$3,191,747		\$5,186,976		\$20,466,516
Unbilled	(4,029,566)		(\$334,738)	(\$334,738)	(\$37,070)		(\$37,070)		(\$60,195)		(\$237,473)
Total	386,902,407		\$26,035,610	\$28,510,501	\$28,510,501		\$3,154,677		\$5,126,781		\$20,229,043

**PACIFIC POWER & LIGHT COMPANY  
STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 48T</b>											
Large General Service 1,000 kW and over-Secondary Combined											
Basic Charge											
<=3000 kW	602	\$1,386.00	\$834,204	\$1,386.00	\$834,204	\$1,386.00	\$834,204	\$0	\$0	\$0	\$0
>3000 kW	0	\$1,675.00	\$0	\$1,675.00	\$0	\$1,675.00	\$0	\$0	\$0	\$0	\$0
Total Basic Charges	602		\$834,204		\$834,204		\$834,204		\$0		\$0
<=3000 kW variable	861,624	\$1.06	\$913,322	\$1.16	\$999,484	\$1.16	\$999,484	\$0	\$0	\$0	\$0
>3000 kW variable	0	\$0.96	\$0	\$1.05	\$0	\$1.05	\$0	\$0	\$0	\$0	\$0
All kW	701,279	\$7.55	\$5,294,655	\$8.34	\$5,848,665	\$1.11	\$778,419	\$1.46	\$1,023,867	\$5.77	\$4,046,379
Energy Charges											
All kW	320,313,337	4.514 ¢	\$14,458,944	2.111 ¢	\$6,761,815	\$0	\$0	1.000 ¢	\$3,203,133	1.111 ¢	\$3,558,681
Excess Kvar	165,243	\$0.55	\$90,884	\$0.55	\$90,884	\$0	\$0	\$0.11	\$18,177	\$0.44	\$72,707
NPC-Base - All kWh	320,313,337	4.514 ¢	\$14,458,944	2.833 ¢	\$9,074,477	\$0	\$0	1.000 ¢	\$4,245,177	2.833 ¢	\$9,074,477
Total Rate - All kWh	320,313,337	4.514 ¢	\$14,458,944	4.944 ¢	\$23,609,529	\$2,612,107	\$2,612,107	1.000 ¢	\$4,245,177	3.944 ¢	\$16,752,244
Subtotal	320,313,337		\$21,592,009		\$23,609,529		\$2,612,107		\$4,245,177		\$16,752,244
Unbilled	(3,730,095)		(\$313,023)		(\$313,023)		(\$34,665)		(\$56,290)		(\$222,067)
Total	316,583,242		\$21,278,986		\$23,296,506		\$2,577,442		\$4,188,887		\$16,530,177

**SCHEDULE 48T**

Large General Service 1,000 kW and over-Primary-Combined

Basic Charge											
<=3000 kW	130	\$1,419.00	\$184,857	\$1,419.00	\$184,857	\$1,419.00	\$184,857	\$0	\$0	\$0	\$0
>3000 kW	0	\$1,707.00	\$0	\$1,707.00	\$0	\$1,707.00	\$0	\$0	\$0	\$0	\$0
Total Basic Charges	130		\$184,857		\$184,857		\$184,857		\$0		\$0
<=3000 kW variable	221,683	\$0.53	\$117,492	\$0.60	\$133,010	\$0.60	\$133,010	\$0	\$0	\$0	\$0
>3000 kW variable	0	\$0.43	\$0	\$0.47	\$0	\$0.47	\$0	\$0	\$0	\$0	\$0
All kW	178,076	\$7.40	\$1,317,766	\$8.18	\$1,456,666	\$1.47	\$261,772	\$1.36	\$242,184	\$5.35	\$952,709
Energy Charges											
All kW	70,618,436	4.459 ¢	\$3,148,876	1.573 ¢	\$1,110,828	\$0	\$0	0.988 ¢	\$697,710	0.585 ¢	\$413,118
Excess Kvar	17,311	\$0.54	\$9,348	\$0.54	\$9,348	\$0	\$0	\$0.11	\$1,904	\$0.43	\$7,444
NPC-Base - All kWh	70,618,436	4.459 ¢	\$3,148,876	3.315 ¢	\$2,341,001	\$0	\$0	0.988 ¢	\$941,798	3.315 ¢	\$2,341,001
Total Rate - All kWh	70,618,436	4.459 ¢	\$3,148,876	4.888 ¢	\$5,235,710	\$579,639	\$579,639	0.988 ¢	\$941,798	3.900 ¢	\$3,714,272
Subtotal	(299,271)		(\$21,715)		(\$21,715)		(\$2,405)		(\$3,905)		(\$15,405)
Unbilled	70,319,165		\$4,756,624		\$5,213,955		\$577,235		\$937,893		\$3,693,867
Total	70,319,165		\$4,756,624		\$5,213,955		\$577,235		\$937,893		\$3,693,867

**SCHEDULE 48T**

Large General Service 30,000 kW and over-Primary Dedicated Facilities

Basic Charge											
<=30000 kW	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
>30000 kW	12	\$2,528.00	\$30,336	\$2,666.00	\$31,992	\$2,666.00	\$31,992	\$0	\$0	\$0	\$0
Total Basic Charges	12		\$30,336		\$31,992		\$31,992		\$0		\$0
<=3000 kW variable	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
>30000 kW variable	693,243	\$0.23	\$159,446	\$0.26	\$180,243	\$0.26	\$180,243	\$1.41	\$961,191	\$5.55	\$3,783,413
All kW	681,696	\$7.35	\$5,010,466	\$8.13	\$5,542,188	\$1.17	\$797,584	\$1.41	\$961,191	\$5.55	\$3,783,413
Energy Charges											
All kW	455,274,000	4.430 ¢	\$20,168,638	2.053 ¢	\$9,346,775	\$0	\$0	0.976 ¢	\$4,443,474	1.077 ¢	\$4,903,301
Excess Kvar	183,315	\$0.53	\$97,157	\$0.53	\$97,157	\$0	\$0	\$0.11	\$20,165	\$0.42	\$76,992
NPC-Base - All kWh	455,274,000	4.430 ¢	\$20,168,638	2.776 ¢	\$12,638,406	\$0	\$0	0.976 ¢	\$5,424,830	2.776 ¢	\$12,638,406
Total Rate - All kWh	455,274,000	4.430 ¢	\$20,168,638	4.829 ¢	\$27,836,761	\$1,009,819	\$1,009,819	0.976 ¢	\$5,424,830	3.853 ¢	\$21,402,112
Subtotal	(7,292,369)		(\$525,379)		(\$525,379)		(\$19,016)		(\$102,342)		(\$404,020)
Unbilled	447,981,631		\$24,940,669		\$27,311,382		\$990,803		\$5,322,488		\$20,998,092
Total	447,981,631		\$24,940,669		\$27,311,382		\$990,803		\$5,322,488		\$20,998,092



**PACIFIC POWER & LIGHT COMPANY  
STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 51</b>											
Street Lighting Service Company-Owned											
High Pressure Sodium Vapor											
Per Lamp Charges											
5,800 Lumens	14,351	\$8.46	\$121,410	\$8.78	\$126,002	\$5.16	\$74,051	\$0.73	\$10,476	\$2.89	\$41,474
9,500 Lumens	17,710	\$10.15	\$179,753	\$10.54	\$186,659	\$6.20	\$109,800	\$0.87	\$15,407	\$3.47	\$61,452
9,500 Lumens-Decorative Ser	0	\$32.24	\$0	\$33.47	\$0	\$19.68	\$0	\$2.77	\$0	\$11.02	\$0
9,500 Lumens-Decorative Ser	0	\$25.07	\$0	\$26.03	\$0	\$15.30	\$0	\$2.16	\$0	\$8.57	\$0
16,000 Lumens	832	\$12.97	\$10,786	\$13.47	\$11,201	\$7.92	\$6,586	\$1.12	\$931	\$4.43	\$3,684
16,000 Lumens-Decorative Ser	0	\$33.40	\$0	\$34.68	\$0	\$20.39	\$0	\$2.87	\$0	\$11.42	\$0
16,000 Lumens-Decorative Ser	0	\$26.27	\$0	\$27.28	\$0	\$16.04	\$0	\$2.26	\$0	\$8.98	\$0
22,000 Lumens	19,416	\$14.81	\$287,547	\$15.38	\$298,614	\$9.04	\$175,518	\$1.27	\$24,658	\$5.07	\$98,438
27,500 Lumens	1,587	\$18.79	\$29,816	\$19.51	\$30,959	\$11.47	\$18,201	\$1.62	\$2,571	\$6.42	\$10,187
50,000 Lumens	2,399	\$24.80	\$59,492	\$25.75	\$61,771	\$15.14	\$36,319	\$2.13	\$5,110	\$8.48	\$20,342
<b>LED</b>											
4,000 Lumens	0	\$9.35	\$0	\$9.71	\$0	\$5.71	\$0	\$0.80	\$0	\$3.20	\$0
6,200 Lumens	0	\$11.79	\$0	\$12.24	\$0	\$7.20	\$0	\$1.01	\$0	\$4.03	\$0
13,000 Lumens	0	\$19.60	\$0	\$20.35	\$0	\$11.96	\$0	\$1.69	\$0	\$6.70	\$0
16,800 Lumens	0	\$24.73	\$0	\$25.68	\$0	\$15.10	\$0	\$2.13	\$0	\$8.45	\$0
<b>Metal Halide</b>											
9,000 Lumens-Decorative Seric	0	\$30.92	\$0	\$32.10	\$0	\$18.87	\$0	\$2.66	\$0	\$10.57	\$0
9,000 Lumens-Decorative Seric	0	\$25.79	\$0	\$26.78	\$0	\$15.74	\$0	\$2.22	\$0	\$8.82	\$0
12,000 Lumens	0	\$23.77	\$0	\$24.68	\$0	\$14.51	\$0	\$2.04	\$0	\$8.13	\$0
12,000 Lumens-Decorative Ser	0	\$34.74	\$0	\$36.07	\$0	\$21.20	\$0	\$2.99	\$0	\$11.88	\$0
12,000 Lumens-Decorative Ser	0	\$27.97	\$0	\$29.04	\$0	\$17.07	\$0	\$2.41	\$0	\$9.56	\$0
19,500 Lumens	0	\$27.49	\$0	\$28.54	\$0	\$16.78	\$0	\$2.36	\$0	\$9.40	\$0
32,000 Lumens	0	\$29.93	\$0	\$31.08	\$0	\$18.27	\$0	\$2.57	\$0	\$10.24	\$0
Total Bills	1,956										
NPC-Base - All KWh *	3,532,348		\$688,804	0.000 ¢	\$0		\$420,475		\$59,153	0.000 ¢	\$25,577
Subtotal	3,532,348		(\$67,823)		\$715,206		(\$39,871)		(\$53,536)		(\$22,335)
Unbilled	(345,752)		\$620,981		(\$67,823)		\$380,604				\$213,242
Total	3,186,596										
*Included in Generation Price											
<b>SCHEDULE 52</b>											
Company-Owned Street Lighting Service											
Operation, Maintenance, Depreciation & Fixed Costs											
Dusk to Dawn KWh	219,861	7.814 ¢	\$19,992	6.249 ¢	\$13,739	1.226 ¢	\$2,695	1.454 ¢	\$3,197	3.569 ¢	\$7,847
Dusk to Midnight KWh	0	8.744 ¢	\$0	6.993 ¢	\$0	1.372 ¢	\$0	1.627 ¢	\$0	3.994 ¢	\$0
Total Bills	180										
NPC-Base - All KWh	219,861	7.814 ¢	\$19,992	8.460 ¢	\$4,861	1.226 ¢	\$0	1.454 ¢	\$0	2.211 ¢	\$4,861
Total Energy Rate per kWh	219,861		\$37,172	8.460 ¢	\$38,592		\$22,687		\$3,197	5.780 ¢	\$12,708
Subtotal	(21,520)		(\$3,660)		(\$3,660)		(\$2,152)		(\$303)		(\$1,205)
Unbilled	198,341		\$33,512		\$34,932		\$20,535		\$2,894		\$11,503
Total											
<b>SCHEDULE 53</b>											
Customer-Owned Street Lighting Service - Grand Combined											
Operation, Maintenance, Depreciation & Fixed Costs											
Non-Listed Lumen-Energy Only	2,344,657		\$2,258		\$2,258		\$2,258		\$0		\$0
Listed Lumen-Energy Only	2,268,877		\$155,024		\$166,447		\$93,643		\$13,545		\$54,812
Total Bills	2,605										\$55,693
NPC-Base - All KWh *	4,613,534		\$317,492	0.000 ¢	\$0		\$193,750		\$27,331	0.000 ¢	\$108,506
Subtotal	(451,581)		(\$31,263)		(\$31,263)		(\$18,378)		(\$2,589)		(\$10,295)
Unbilled	4,161,954		\$286,229		\$298,324		\$175,372		\$24,742		\$98,211
Total											
*Included in Generation Price											



**PACIFIC POWER & LIGHT COMPANY  
STATE OF WASHINGTON**

12 MONTHS ENDED DECEMBER 2013

(Including Effects of Unbilled Revenue, Unbilled MWh and Weather Normalization)

	Units Actual	Present Price	Present Dollars Actual	Proposed Price	Proposed Dollars	Distribution Price	Distribution Dollars	Transmission Price	Transmission Dollars	Generation Price	Generation Dollars
<b>SCHEDULE 57</b>											
Mercury Vapor Street Lighting Service											
<b>Overhead System on Wood Poles</b>											
Horizontal Lamp Charges											
7,000 Lumens	13,342	\$9.75	\$130,084	\$10.12	\$135,021	\$5.95	\$79,385	\$0.84	\$11,207	\$3.33	\$44,429
21,000 Lumens	1,917	\$17.85	\$34,220	\$18.54	\$35,543	\$10.90	\$20,896	\$1.54	\$2,952	\$6.10	\$11,694
55,000 Lumens	0	\$36.10	\$0	\$37.49	\$0	\$22.04	\$0	\$3.11	\$0	\$12.34	\$0
Vertical Lamp Charges											
7,000 Lumens	4,255	\$9.15	\$38,936	\$9.50	\$40,425	\$5.58	\$23,744	\$0.79	\$3,362	\$3.13	\$13,319
21,000 Lumens	0	\$16.65	\$0	\$17.29	\$0	\$10.16	\$0	\$1.43	\$0	\$5.70	\$0
<b>Overhead System on Metal Poles</b>											
Horizontal Lamp Charges											
7,000 Lumens	479	\$12.74	\$6,098	\$13.23	\$6,333	\$7.78	\$3,724	\$1.10	\$227	\$4.35	\$2,082
21,000 Lumens	396	\$21.39	\$8,470	\$22.21	\$8,795	\$13.06	\$5,172	\$1.84	\$729	\$7.31	\$2,895
55,000 Lumens	0	\$39.67	\$0	\$41.19	\$0	\$24.21	\$0	\$3.41	\$0	\$13.57	\$0
Vertical Lamp Charges											
7,000 Lumens	0	\$12.06	\$0	\$12.52	\$0	\$7.36	\$0	\$1.04	\$0	\$4.12	\$0
21,000 Lumens	0	\$20.22	\$0	\$21.00	\$0	\$12.35	\$0	\$1.74	\$0	\$6.91	\$0
<b>Underground System</b>											
Horizontal Lamp Charges											
7,000 Lumens	0	\$12.73	\$0	\$13.22	\$0	\$7.77	\$0	\$1.09	\$0	\$4.36	\$0
21,000 Lumens	0	\$20.70	\$0	\$21.50	\$0	\$12.64	\$0	\$1.78	\$0	\$7.08	\$0
55,000 Lumens	0	\$38.99	\$0	\$40.49	\$0	\$23.80	\$0	\$3.35	\$0	\$13.34	\$0
Vertical Lamp Charges											
7,000 Lumens	0	\$12.06	\$0	\$12.52	\$0	\$7.36	\$0	\$1.04	\$0	\$4.12	\$0
21,000 Lumens	0	\$19.53	\$0	\$20.28	\$0	\$11.92	\$0	\$1.68	\$0	\$6.68	\$0
<b>Post 1977 System</b>											
7,000 Lumens	420	\$10.19	\$4,280	\$10.58	\$4,444	\$6.22	\$2,612	\$0.88	\$370	\$3.48	\$1,462
21,000 Lumens	789	\$17.84	\$14,076	\$18.53	\$14,620	\$10.89	\$8,592	\$1.53	\$1,207	\$6.11	\$4,821
55,000 Lumens	0	\$38.11	\$0	\$39.57	\$0	\$23.26	\$0	\$3.28	\$0	\$13.03	\$0
<b>Contract</b>											
21,000 Lumens	0	\$36.57	\$0	\$37.98	\$0	\$22.33	\$0	\$3.15	\$0	\$12.51	\$0
Total Bills	407										
NPC-Base - All kWh *	1,932,403			0.000 ¢	\$0		\$0		\$0	0.000 ¢	\$0
Subtotal	1,932,403		\$236,164		\$245,181		\$144,125		\$20,354		\$80,702
Unbilled	(189,147)		(\$23,254)		(\$23,254)		(\$13,670)		(\$1,926)		(\$7,658)
Total	1,743,256		\$212,910		\$221,927		\$130,455		\$18,428		\$73,044
* Included in Generation Price											
Washington TOTALS	4,010,161,433		\$320,954,140		\$348,153,683		\$66,547,048		\$56,880,537		\$224,726,097
AGA			\$651,518		\$651,518		\$651,518				
Washington TOTALS with AGA	4,010,161,433		\$321,605,658		\$348,805,201		\$67,198,566		\$56,880,537		\$224,726,097

Summary for Unbundling

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.	A	B	C	D	E	F	G	H	I	J	K	L	M
Schedule No.	Description	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 <1,000 kW	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)	1,263,598	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	5.99%	
5	47T Dedicated Facilities	24,940,664	4.16%	0.72	28,027,123	21,553,079	5,459,561	481,082	14,788	518,593	3,086,459	12.38%	
6	40 Agricultural Pumping Service	12,666,289	9.32%	1.61	12,558,974	7,902,862	1,959,846	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	6,756,472	5,866,512	27,201,266	8.48%	

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
Schedule No.	Description	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%	#REF!	161,763,485	99,598	15,07%	20,26%	3,53%	1,56%	100,00%	15.47%	
2	24 Small General Service	48,473,096	10.17%	#REF!	47,098,250	63,94%	16,15%	16,50%	1,63%	1,77%	100,00%	-2.84%	
3	36 Large General Service <1,000 kW	66,810,176	7.56%	#REF!	69,207,394	69,34%	17,58%	11,27%	0,00%	1,81%	100,00%	3.59%	
4	48T Large General Service >1,000 kW	26,035,610	6.62%	#REF!	27,595,284	70,94%	17,98%	9,15%	0,11%	1,81%	100,00%	5.99%	
5	47T Dedicated Facilities	24,940,664	4.16%	#REF!	28,027,123	76,90%	19,48%	1,72%	0,05%	1,85%	100,00%	12.38%	
6	40 Agricultural Pumping Service	12,666,289	9.32%	#REF!	12,558,974	62,93%	15,84%	18,43%	1,05%	1,75%	100,00%	-0.85%	
7	15,52,54,57 Street Lighting	1,648,057	9.85%	#REF!	1,612,768	32,93%	8,28%	51,50%	6,02%	1,26%	100,00%	-2.14%	
8	Total Washington Jurisdiction	320,662,012	5.78%	#REF!	347,863,278							8.48%	

Source: Exhibit No. (JRS-2).