

**Exhibit No. \_\_\_ (DPK-10)**  
**Docket No. UE-050684**  
**Witness: Danny P. Kermode**

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PACIFICORP, d/b/a Pacific Power &  
Light Company, Respondent.**

**DOCKET NO. UE-050684**

**EXHIBIT TO  
TESTIMONY OF**

**Danny P. Kermode**

**STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION**

**RE: PACIFICORP GENERAL RATE CASE**

*Schedule for the Amortization of the  
Malin Midpoint Up-Front Cash Payment*

**November 3, 2005**

Line No.

**Schedule for the Amortization of the Malin-Midpoint  
Up-Front Cash Payment**

(a)	(b)	(c)	(d)	(e)
Year	Beginning Bal	<u>Total Company</u>		<u>Washington</u>
		Amortization <sup>(1)</sup>	Year end Bal	Year end Bal
1981			43,574	
1982	43,574 <sup>(2)</sup>	(1,452)	42,122	7,063
1983	42,122 <sup>(2)</sup>	(1,452)	40,669	6,819
1984	40,669 <sup>(2)</sup>	(1,452)	39,217	6,576
1985	39,217 <sup>(2)</sup>	(1,452)	37,764	6,332
1986	37,764 <sup>(2)</sup>	(1,452)	36,312	6,089
1987	36,312 <sup>(2)</sup>	(1,452)	34,859	5,845
1988	34,859	(1,452)	33,407	5,602
1989	33,407	(1,452)	31,954	5,358
1990	31,954	(1,452)	30,502	5,114
1991	30,502	(1,452)	29,049	4,871
1992	29,049	(1,452)	27,597	4,627
1993	27,597	(1,452)	26,144	4,384
1994	26,144	(1,452)	24,692	4,140
1995	24,692	(1,452)	23,239	3,897
1996	23,239	(1,452)	21,787	3,653
1997	21,787	(1,452)	20,335	3,410
1998	20,335	(1,452)	18,882	3,166
1999	18,882	(1,452)	17,430	2,923
2000	17,430	(1,452)	15,977	2,679
2001	15,977	(1,452)	14,525	2,435
2002	14,525	(1,452)	13,072	2,192
2003	13,072	(1,452)	11,620	1,948
2004	11,620	(1,452)	10,167	1,705
2005	10,167	(1,452)	8,715	1,461
2006	8,715	(1,452)	7,262	1,218
<u>Unamortized Balance</u>				
		September 2004	10,531	Line 30 - (121*9) <sup>(3)</sup>
		September 2005	9,078	Line 31 - (121*9) <sup>(3)</sup>
	Average Unamortized Balance		<u>9,804</u>	
		Amount	DGP Allocation	Staff Adjustment
Rate Base	L.37	9,804	16.7678% <sup>(4)</sup>	1,644
Amortization		(1,452)	16.7678% <sup>(4)</sup>	(244)

<sup>(1)</sup> Yearly Amortization \$1,452,000 = \$43,574,000 / 30 years<sup>(2)</sup> Source: Exhibit 151 (Docket No. U-86-02)<sup>(3)</sup> Year End Adjusted Balance less nine months additional amortization  
(9 \* [\$1,452 / 12 months])<sup>(4)</sup> DGP Divisional Generation - Pacific Washington Factor