

Exhibit No. ____ (TES-9)
Docket No. UE-050684
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

DOCKET NO. UE-050684

Complainant,

v.

PACIFICORP, d/b/a Pacific Power &
Light Company,

Respondent.

EXHIBIT TO
TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Adjustment 8.15, New Eastside Resource Allocation

November 3, 2005

Adjustment 8.15, New Eastside Resource Allocation

Washington Allocated Basis	Source: Gadsby Turbine			Sum	Adjustment	
	Peakers	Currant Creek	West Valley Lease		less Production	
					Factor	
					7.241%	
					Entries	
1 Direct Production Plant	1*					
2 Gross		6,486,493	-	-	6,486,493	
3 Accumulated Depreciation		(400,169)	-	-	(400,169)	
4 Net		6,086,324	-	-	6,086,324	
7						
8						
9						
11 Pro Forma Plant Addition	2*					
12 Gross		-	30,452,664	-	30,452,664	
13 Accumulated Depreciation		-	(1,049,645)	-	(1,049,645)	
14 Net		-	29,403,019	-	29,403,019	
15						
16 Accumulated Deferred Income Taxes	2*	-	(1,554,707)	-	(1,554,707)	
17						
18 Total Gross Plant Removed		6,486,493	30,452,664	-	36,939,157	(34,264,392)
19 Total Accum. Depreciation Removed		(400,169)	(1,049,645)	-	(1,449,814)	1,344,833
20 ADIT Removed		-	(1,554,707)	-	(1,554,707)	1,442,131
21 Total Net Plant Removed		6,086,324	27,848,312	-	33,934,636	(31,477,429)
22						
23 Expenses and Depreciation						
24 Depreciation	2*, 3*	263,559	1,049,645	-	1,313,204	(1,218,115)
25						
26 Operating Lease Expense	4*			1,363,015	1,363,015	(1,264,319)
27						
28 Taxes						
29 Deferred Income Tax	2*		2,161,110		2,161,110	(2,004,624)
30 Schedule M Deduction for Tax Depr.	2*		6,264,522		6,264,522	(5,810,908)
31 Schedule M Addition for Book Depr.	2*		1,064,142		1,064,142	(987,087)

Sources:

1* PacifiCorp Response to Public Counsel Data Request No. 111b

2* Exhibit No. ___(PMW-3) Tab 8, pages 8.4.1 to 8.4.3

3* PacifiCorp Response to Public Counsel Data Request No. 111e

4* PacifiCorp Response to Staff Data Request No. 220