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February 18, 2015

***VIA ELECTRONIC FILING
AND COURIER DELIVERY***

Dennis J. Moss
Administrative Law Judge
Washington Utilities and Transportation Commission
1400 S Evergreen Park Drive SW
Olympia, Washington 98504-0128
djoss@utc.wa.gov

RE: **Docket UE-140762**
Pacific Power & Light Company's Responses to Bench Request Nos. 10-11

Pacific Power & Light Company, a division of PacifiCorp, encloses for filing an original and two copies of its responses to Bench Request Nos. 10-11, including attachments.

Please contact me with any questions at (503) 813-6389 or Bryce.Dalley@PacifiCorp.com.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosures

cc: Service List UE-140762

CERTIFICATE OF SERVICE

I hereby certify that I have this day served this document upon all parties of record in this proceeding by electronic mail and/or Overnight Delivery.

Washington Utilities & Transportation Commission

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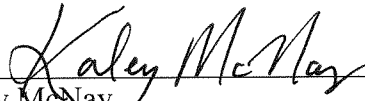
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DATED at Portland, OR this 18th day of February 2015.



Kaley McNay
Coordinator, Regulatory Operations

Bench Request No. 10

Refer to Exhibit No. 10CX. Please provide a breakdown of Adjustment 8.4 Major Plant Additions Corrected Balances & Updated for October 14 in service Actuals, into three groups according to the following Washington allocated gross plant values: 1) less than \$500,000, 2) \$500,000 to \$1,000,000, and 3) \$1,000,000 and over. Provide the adjustment for each group in similar portrayal as Tab 8 and page 1.25, Exhibit No. NCS-11.

Response to Bench Request No. 10

Please refer to Attachment Bench Request 10-1 for the breakdown of Adjustment 8.4 (Major Plant Additions—Corrected Balances & Updated for October 14 In-Service Actuals) into the three groups requested. Also, please refer to Attachment Bench Request 10-2 for the adjustment broken out into the same three groups, presented in a format similar to Page 1.25 of Exhibit No. NCS-11.

The table below summarizes major plant additions by project, grouped into the categories requested. Additional detail, including depreciation expense and reserve is provided in Attachment Bench Request 10-1 on the tab titled “8.4.2,” and a summary of these projects by the requested category is provided on the tab titled “Summary.”

LESS THAN \$500,000 ON A WASHINGTON-ALLOCATED BASIS			
	In-Service Date	Total Company	Washington Allocated
Alvey Series Cap Controls - Payment to BPA	Feb. 2014	927,300	214,066
JB New Sewage Treatment Plant or Lagoon	Jun. 2014	1,335,795	306,617
JB U1 Burners - Major 14	Jun. 2014	1,327,783	304,778
Colstrip 4: Generator Repair CY13 & CY14	Feb. 2014	545,617	125,955
Merwin 1 TIV Overhaul	Oct. 2014	1,115,188	257,440
Swift 1 Spare Generator Windings	Jun. 2014	1,614,209	372,638
Swift Side Nets Replacement	Mar. 2014	2,156,065	497,725
Call Center ACD Replacement Project	Jul. 2014	4,593,688	314,848
Replace 6GHz MW Radios Starvout to Fort Rock Phase 2	Aug. 2014	1,232,444	284,508
TOTAL		14,848,089	2,678,576

UE-140762/Pacific Power & Light Company
 February 18, 2015
 Bench Request No. 10

BETWEEN \$500,000 AND \$1.0 MILLION ON A WASHINGTON-ALLOCATED BASIS			
	In-Service Date	Total Company	Washington Allocated
Middleton-Toquerville: 69 kV Line Rebuild 2.2 Miles	Feb. 2014	2,438,508	562,927
U2 GSU Transformer Upgrade Replacement	Sep. 2014	3,387,729	777,616
JB U1 Pendant Plat Lower Replacement 14	May 2014	2,334,290	535,810
Soda Springs Screen Upgrade	Jan. 2014	3,100,387	715,721
Swift 11 Generator Rewind	Oct. 2014	3,253,020	750,956
TOTAL		14,513,935	3,343,029

WASHINGTON-ALLOCATED PLANT VALUES GREATER THAN \$1.0 MILLION			
	In-Service Date	Total Company	Washington Allocated
JB U1 Replace Cooling Tower 13/14	May 2014	5,459,614	1,253,194
ILR 4.3 Merwin Upstream Collect & Trans	Mar. 2014	48,993,892	11,310,184
Union Gap - Add 230 - 115kV Capacity - TPL002	Aug. 2014	8,533,785	8,533,785
TOTAL		62,987,291	21,097,163

Total Plant Values included in Adjustment 8.4	92,349,315	27,118,768
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Please note that any changes or updates to plant balances included in Adjustment 8.4 would also require corresponding updates to Adjustment 7.7 (Removal of Washington Deferred Tax Expense & Reserve) and Adjustment 9.1 (Production Factor) to ensure all necessary impacts of any changes to Adjustment 8.4 are captured.

PREPARER: Natasha Siores

SPONSOR: Natasha Siores

Plant Value	Total Company						
	EPIS	Depreciation		Schedule M's		Deferred Income Tax	
		Reserves	Expense	Addition	Deduction	Accumulated	Expense
Less than \$500k	14,848,089	(423,764)	417,126	417,126	1,411,672	(487,119)	377,440
Between \$500k - \$1M	14,513,935	(272,639)	250,435	250,435	757,989	(242,746)	192,622
Greater than \$1M	62,987,291	(1,590,885)	1,538,790	1,538,790	19,292,635	(9,067,919)	6,737,761

Plant Value	Washington Allocated						
	EPIS	Depreciation		Schedule M's		Deferred Income Tax	
		Reserves	Expense	Addition	Deduction	Accumulated	Expense
Less than \$500k	2,678,576	(66,114)	64,582	64,582	200,163	(66,653)	51,454
Between \$500k - \$1M	3,343,029	(62,823)	57,697	57,697	174,568	(55,893)	44,354
Greater than \$1M	21,097,163	(478,388)	466,362	466,362	4,756,419	(2,189,362)	1,628,119

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values <\$500k

	ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
Steam Production	312	PRO	2,663,579	JBG	22.9539%	611,395	
Steam Production	312	PRO	545,617	CAGW	23.0849%	125,955	
Hydro Production	332	PRO	4,885,461	CAGW	23.0849%	1,127,803	
Transmission	355	PRO	-	JBG	22.9539%	-	
Transmission	355	PRO	927,300	CAGW	23.0849%	214,066	
General	397	PRO	4,593,688	SO	6.8539%	314,848	
General	397	PRO	1,232,444	CAGW	23.0849%	284,508	
Distribution	360	PRO	-	WA	Situs	-	
Total Rate Base			<u>14,848,089</u>			<u>2,678,576</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(58,201)	JBG	22.9539%	(13,359)	
Accumulated Reserve	108SP	PRO	(16,910)	CAGW	23.0849%	(3,904)	
Accumulated Reserve	108HP	PRO	(105,903)	CAGW	23.0849%	(24,448)	
Accumulated Reserve	108TP	PRO	-	JBG	22.9539%	-	
Accumulated Reserve	108TP	PRO	(18,778)	CAGW	23.0849%	(4,335)	
Accumulated Reserve	108GP	PRO	(194,907)	SO	6.8539%	(13,359)	
Accumulated Reserve	108GP	PRO	(29,064)	CAGW	23.0849%	(6,709)	
Accumulated Reserve	108360	PRO	-	WA	Situs	-	
Total Accumulated Reserve			<u>(423,764)</u>			<u>(66,114)</u>	8.4.3
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	58,201	JBG	22.9539%	13,359	
Depreciation Expense	403SP	PRO	15,031	CAGW	23.0849%	3,470	
Depreciation Expense	403HP	PRO	103,231	CAGW	23.0849%	23,831	
Depreciation Expense	403TP	PRO	-	JBG	22.9539%	-	
Depreciation Expense	403TP	PRO	16,692	CAGW	23.0849%	3,853	
Depreciation Expense	403GP	PRO	194,907	SO	6.8539%	13,359	
Depreciation Expense	403GP	PRO	29,064	CAGW	23.0849%	6,709	
Depreciation Expense	403360	PRO	-	WA	Situs	-	
Total Depreciation Expense			<u>417,126</u>			<u>64,582</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions greater than \$250 thousand but less than \$500 thousand on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values <\$500k

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	58,201	JBG	22.954%	13,359	
Schedule M Adjust	SCHMDT	PRO	122,984	JBG	22.954%	28,230	
Def Inc Tax Expense	41010	PRO	24,586	JBG	22.954%	5,643	
YE ADIT	282	PRO	(34,064)	JBG	22.954%	(7,819)	
Schedule M Adjust	SCHMAT	PRO	164,018	CAGW	23.085%	37,863	
Schedule M Adjust	SCHMDT	PRO	515,109	CAGW	23.085%	118,912	
Def Inc Tax Expense	41010	PRO	133,242	CAGW	23.085%	30,759	
YE ADIT	282	PRO	(171,164)	CAGW	23.085%	(39,513)	
Schedule M Adjust	SCHMAT	PRO	194,907	SO	6.854%	13,359	
Schedule M Adjust	SCHMDT	PRO	773,579	SO	6.854%	53,021	
Def Inc Tax Expense	41010	PRO	219,612	SO	6.854%	15,052	
YE ADIT	282	PRO	(281,891)	SO	6.854%	(19,321)	

Description of Adjustment

This adjustment places into rate base plant additions greater than \$250 thousand but less than \$500 thousand on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Less than \$500k

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	WA GRC	
					Mar-15 YE ADIT	
Jim Bridger Steam Plant - May 2014	JBG	2,663,579	58,201	122,984	24,586	(34,064)
Steam Plant - Colstrip #4	CAGW	545,617	15,031	25,192	3,856	(5,086)
Total Steam		<u>3,209,196</u>	<u>73,232</u>	<u>148,176</u>	<u>28,442</u>	<u>(39,150)</u>
Swift Side Net Modification - March 2014	CAGW	2,156,065	56,545	99,551	16,321	(22,980)
Swift 1 Spare Generator Windings - June 2014	CAGW	1,614,209	33,495	74,534	15,575	(21,316)
Merwin 1 TIV Overhaul - October 2014	CAGW	1,115,188	13,191	51,492	14,535	(18,506)
Total Hydro Plant		<u>4,885,461</u>	<u>103,231</u>	<u>225,577</u>	<u>46,431</u>	<u>(62,802)</u>
Alvey Series Cap Controls - Feb 2014	CAGW	927,300	16,692	56,796	15,220	(18,829)
Total Transmission Plant		<u>927,300</u>	<u>16,692</u>	<u>56,796</u>	<u>15,220</u>	<u>(18,829)</u>
General Plant - Call Center ACD - July 2014	SO	4,593,688	194,907	773,579	219,612	(281,891)
General Plant - Replace 6GHz MW radios - Aug 2014	CAGW	1,232,444	29,064	207,544	67,735	(84,447)
Total General Plant		<u>5,826,132</u>	<u>223,972</u>	<u>981,123</u>	<u>287,347</u>	<u>(366,338)</u>
Total All Plant		<u>14,848,089</u>	<u>417,126</u>	<u>1,411,672</u>	<u>377,440</u>	<u>(487,119)</u>
Check Totals		14,848,089	417,126	-	-	-
Factor Summary	JBG	2,663,579	58,201	122,984	24,586	(34,064)
	CAGW	7,590,822	164,018	515,109	133,242	(171,164)
	SO	4,593,688	194,907	773,579	219,612	(281,891)
Subtotal		<u>14,848,089</u>	<u>417,126</u>	<u>1,411,672</u>	<u>377,440</u>	<u>(487,119)</u>
check		-	-	-	-	-

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values bewteen \$500k and \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	2,334,290	JBG	22.9539%	535,810	
Steam Production	312	PRO	-	CAGW	23.0849%	-	
Hydro Production	332	PRO	6,353,407	CAGW	23.0849%	1,466,677	
Transmission	355	PRO	3,387,729	JBG	22.9539%	777,616	
Transmission	355	PRO	2,438,508	CAGW	23.0849%	562,927	
General	397	PRO	-	SO	6.8539%	-	
General	397	PRO	-	CAGW	23.0849%	-	
Distribution	360	PRO	-	WA	Situs	-	
Total Rate Base			<u>14,513,935</u>			<u>3,343,029</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(56,971)	JBG	22.9539%	(13,077)	
Accumulated Reserve	108SP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108HP	PRO	(135,164)	CAGW	23.0849%	(31,203)	
Accumulated Reserve	108TP	PRO	(30,988)	JBG	22.9539%	(7,113)	
Accumulated Reserve	108TP	PRO	(49,514)	CAGW	23.0849%	(11,430)	
Accumulated Reserve	108GP	PRO	-	SO	6.8539%	-	
Accumulated Reserve	108GP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108360	PRO	-	WA	Situs	-	
Total Accumulated Reserve			<u>(272,639)</u>			<u>(62,823)</u>	8.4.3
Adjsutment to Expense:							
Depreciation Expense	403SP	PRO	56,971	JBG	22.9539%	13,077	
Depreciation Expense	403SP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403HP	PRO	118,477	CAGW	23.0849%	27,350	
Depreciation Expense	403TP	PRO	30,988	JBG	22.9539%	7,113	
Depreciation Expense	403TP	PRO	43,999	CAGW	23.0849%	10,157	
Depreciation Expense	403GP	PRO	-	SO	6.8539%	-	
Depreciation Expense	403GP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403360	PRO	-	WA	Situs	-	
Total Depreciation Expense			<u>250,435</u>			<u>57,697</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions between \$500 thousand and \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values between \$500k and \$1M

Page 8.4.1 - Projects between \$500k - \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	87,960	JBG	22.954%	20,190	
Schedule M Adjust	SCHMDT	PRO	315,278	JBG	22.954%	72,369	
Def Inc Tax Expense	41010	PRO	86,269	JBG	22.954%	19,802	
YE ADIT	282	PRO	(110,645)	JBG	22.954%	(25,397)	
Schedule M Adjust	SCHMAT	PRO	162,475	CAGW	23.085%	37,507	
Schedule M Adjust	SCHMDT	PRO	442,711	CAGW	23.085%	102,199	
Def Inc Tax Expense	41010	PRO	106,353	CAGW	23.085%	24,551	
YE ADIT	282	PRO	(132,101)	CAGW	23.085%	(30,495)	

Description of Adjustment

This adjustment places into rate base plant additions between \$500 thousand and \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Between \$500k - \$1M

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	WA GRC	
					Mar-15 YE ADIT	
Jim Bridger Steam Plant - May 2014	JBG	2,334,290	56,971	107,780	19,282	(27,589)
Total Steam		<u>2,334,290</u>	<u>56,971</u>	<u>107,780</u>	<u>19,282</u>	<u>(27,589)</u>
Soda Springs Screen Upgrade - Jan 2014	CAGW	3,100,387	79,997	143,151	23,968	(28,670)
Swift 11 Generator Rewind - Oct 2014	CAGW	3,253,020	38,479	150,200	42,399	(53,974)
Total Hydro Plant		<u>6,353,407</u>	<u>118,477</u>	<u>293,351</u>	<u>66,367</u>	<u>(82,644)</u>
Transmission U2 GSU Transformer Upgrade Replacement - Sept 2014	JBG	3,387,729	30,988	207,498	66,987	(83,056)
Middleton-Toquerville: 69 kV Line Rebuild - Feb 2014	CAGW	2,438,508	43,999	149,360	39,986	(49,457)
Total Transmission Plant allocated CAGW		<u>5,826,238</u>	<u>74,987</u>	<u>356,858</u>	<u>106,973</u>	<u>(132,513)</u>
Total All Plant		<u>14,513,935</u>	<u>250,435</u>	<u>757,989</u>	<u>192,622</u>	<u>(242,746)</u>
Check Totals		14,513,935	250,435	-	-	-
Factor Summary	JBG	5,722,019	87,960	315,278	86,269	(110,645)
	CAGW	8,791,916	162,475	442,711	106,353	(132,101)
Subtotal		<u>14,513,935</u>	<u>250,435</u>	<u>757,989</u>	<u>192,622</u>	<u>(242,746)</u>
check		-	-	-	-	-

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Rate Base:							
Steam Production	312	PRO	5,459,614	JBG	22.9539%	1,253,194	
Steam Production	312	PRO	-	CAGW	23.0849%	-	
Hydro Production	332	PRO	48,993,892	CAGW	23.0849%	11,310,184	
Transmission	355	PRO	-	JBG	22.9539%	-	
Transmission	355	PRO	-	CAGW	23.0849%	-	
General	397	PRO	-	SO	6.8539%	-	
General	397	PRO	-	CAGW	23.0849%	-	
Distribution	360	PRO	8,533,785	WA	Situs	8,533,785	
Total Rate Base			<u>62,987,291</u>			<u>21,097,163</u>	8.4.2
Adjustment to Reserve:							
Accumulated Reserve	108SP	PRO	(132,899)	JBG	22.9539%	(30,506)	
Accumulated Reserve	108SP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108HP	PRO	(1,313,271)	CAGW	23.0849%	(303,167)	
Accumulated Reserve	108TP	PRO	-	JBG	22.9539%	-	
Accumulated Reserve	108TP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108GP	PRO	-	SO	6.8539%	-	
Accumulated Reserve	108GP	PRO	-	CAGW	23.0849%	-	
Accumulated Reserve	108360	PRO	(144,715)	WA	Situs	(144,715)	
Total Accumulated Reserve			<u>(1,590,885)</u>			<u>(478,388)</u>	8.4.3
Adjustment to Expense:							
Depreciation Expense	403SP	PRO	132,899	JBG	22.9539%	30,506	
Depreciation Expense	403SP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403HP	PRO	1,261,176	CAGW	23.0849%	291,141	
Depreciation Expense	403TP	PRO	-	JBG	22.9539%	-	
Depreciation Expense	403TP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403GP	PRO	-	SO	6.8539%	-	
Depreciation Expense	403GP	PRO	-	CAGW	23.0849%	-	
Depreciation Expense	403360	PRO	144,715	WA	Situs	144,715	
Total Depreciation Expense			<u>1,538,790</u>			<u>466,362</u>	8.4.3

Description of Adjustment

This adjustment places into rate base plant additions greater than \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
(cont.) Major Plant Additions
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Tax:							
Schedule M Adjust	SCHMAT	PRO	132,899	JBG	22.954%	30,506	
Schedule M Adjust	SCHMDT	PRO	252,085	JBG	22.954%	57,863	
Def Inc Tax Expense	41010	PRO	45,232	JBG	22.954%	10,383	
YE ADIT	282	PRO	(64,659)	JBG	22.954%	(14,842)	
Schedule M Adjust	SCHMAT	PRO	1,261,176	CAGW	23.085%	291,141	
Schedule M Adjust	SCHMDT	PRO	18,646,523	CAGW	23.085%	4,304,529	
Def Inc Tax Expense	41010	PRO	6,597,913	CAGW	23.085%	1,523,121	
YE ADIT	282	PRO	(8,878,281)	CAGW	23.085%	(2,049,541)	
Schedule M Adjust	SCHMAT	PRO	144,715	WA	Situs	144,715	
Schedule M Adjust	SCHMDT	PRO	394,027	WA	Situs	394,027	
Def Inc Tax Expense	41010	PRO	94,616	WA	Situs	94,616	
YE ADIT	282	PRO	(124,979)	WA	Situs	(124,979)	

Description of Adjustment

This adjustment places into rate base plant additions greater than \$1 million on a Washington-allocated basis in response to Bench Request 10. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts.

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10
Washington-allocated Plant Values Greater than \$1M

Page 8.4.4 - Projects >\$1M

Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	WA GRC	
					Mar-15 YE ADIT	
Jim Bridger U1 Replace Cooling Tower- May 2014	JBG	5,459,614	132,899	252,085	45,232	(64,659)
Total Steam		<u>5,459,614</u>	<u>132,899</u>	<u>252,085</u>	<u>45,232</u>	<u>(64,659)</u>
Merwin Upstream Collector & Trans - March 2014	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
Total Hydro Plant		<u>48,993,892</u>	<u>1,261,176</u>	<u>18,646,523</u>	<u>6,597,913</u>	<u>(8,878,281)</u>
Union Gap - Add 230 - 115kV Capacity - August 2014	WA	8,533,785	144,715	394,027	94,616	(124,979)
Total Distribution Plant		<u>8,533,785</u>	<u>144,715</u>	<u>394,027</u>	<u>94,616</u>	<u>(124,979)</u>
Total All Plant		<u>62,987,291</u>	<u>1,538,790</u>	<u>19,292,635</u>	<u>6,737,761</u>	<u>(9,067,919)</u>
Check Totals		62,987,291	1,538,790	-	-	-
Factor Summary	JBG	5,459,614	132,899	252,085	45,232	(64,659)
	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
	WA	8,533,785	144,715	394,027	94,616	(124,979)
Subtotal		<u>62,987,291</u>	<u>1,538,790</u>	<u>19,292,635</u>	<u>6,737,761</u>	<u>(9,067,919)</u>
check		-	-	-	-	-

PacifiCorp

Washington General Rate Case - December 2013

Major Plant Additions

Bench Request 10

Project Description

Project Description	Account	Factor	In-Service Date	Jan 14 - Dec 14 Plant Additions	Factor %	WA Allocated Amount	Group	Total Company Depreciation Expense	Depreciation Reserve
Transmission									
Alvey Series Cap Controls - Payment to BPA	355	CAGW	Feb-14	927,300	23.0849%	214,066	< \$500k	16,692	(18,778)
Fry Sub Instl 115 kV Capacitor Bank TPL2	355	CAGW	Mar-15	-	23.0849%	-	N/A	-	-
Knott Sub Instal 115-12.5 kV Transformer - Trans	355	CAGW	Dec-14	-	23.0849%	-	N/A	-	-
Line 3 Convert to 115kV - Phase 1 and 2	355	CAGW	Nov-14	-	23.0849%	-	N/A	-	-
Middletown-Toquenville: 69 kV Line Rebuild 2.2 Miles	355	CAGW	Feb-14	2,438,508	23.0849%	562,927	\$500k - \$1M	43,999	(49,514)
Purchase spare 230-69 kV 150 MVA Transformer (Klamath)	355	CAGW	Nov-14	-	23.0849%	-	N/A	-	-
U2 G5U Transformer Upgrade Replacement	355	JBG	Sep-14	3,387,729	22.9539%	777,616	\$500k - \$1M	30,988	(30,988)
Transmission Total				6,753,538		1,554,609		91,679	(99,281)
Steam Production									
JB New Sewage Treatment Plant or Lagoon	312	JBG	Jun-14	1,335,795	22.9539%	306,617	< \$500k	29,038	(29,038)
JB U1 Burners - Major 14	312	JBG	Jun-14	1,327,783	22.9539%	304,778	< \$500k	29,163	(29,163)
JB U1 Pendant Plat Lower Replacement 14	312	JBG	May-14	2,334,290	22.9539%	535,810	\$500k - \$1M	56,971	(56,971)
JB U1 Replace Cooling Tower 13/14	312	JBG	May-14	5,459,614	22.9539%	1,253,194	> \$1M	132,899	(132,899)
Colstrip 4: Generator Repair CY13 & CY14	312	CAGW	Feb-14	545,617	23.0849%	125,955	< \$500k	15,031	(16,910)
Steam Production Total				11,003,099		2,526,354		263,103	(264,982)
Hydro Production									
ILR 4.3 Merwin Upstream Collect & Trans	332	CAGW	Mar-2014	48,993,892	23.0849%	13,310,184	> \$1M	1,261,176	(1,313,271)
ILR 6.2 Merwin Flow Controls	332	CAGW	Oct-2015	-	23.0849%	-	N/A	-	-
ILR 8.7 Speelyal Hatchery Water Intake	332	CAGW	Nov-2015	-	23.0849%	-	N/A	-	-
INU 10.6 Aquatic Connectivity 14	332	CAGW	Nov-2014	-	23.0849%	-	N/A	-	-
Merwin 1 TIV Overhaul	332	CAGW	Oct-2014	1,115,188	23.0849%	257,440	< \$500k	13,191	(13,191)
Merwin 3 TIV Overhaul	332	CAGW	Nov-2015	-	23.0849%	-	N/A	-	-
Soda Springs Screen Upgrade	332	CAGW	Jan-2014	3,100,387	23.0849%	715,721	\$500k - \$1M	79,997	(96,685)
Swift 1 Spare Generator Windings	332	CAGW	Jun-2014	1,814,209	23.0849%	372,638	< \$500k	33,495	(33,495)
Swift 11 Generator Rewind	332	CAGW	Oct-2014	3,253,020	23.0849%	750,956	\$500k - \$1M	38,479	(38,479)
Swift Main Net Modifications	332	CAGW	Dec-2014	-	23.0849%	-	N/A	-	-
Swift Side Nets Replacement	332	CAGW	Mar-2014	2,156,065	23.0849%	497,725	< \$500k	56,545	(59,217)
Hydro Production Total				60,232,761		13,904,664		1,482,883	(1,554,338)
General Plant									
Call Center ACD Replacement Project	397	SO	Jul-2014	4,593,688	6.8539%	314,846	< \$500k	194,907	(194,907)
Replace 6GHz MW radios Starout to Fort Rock phase 2	397	CAGW	Aug-2014	1,232,444	23.0849%	284,508	< \$500k	29,064	(29,064)
General Plant Total				5,826,132		599,357		223,972	(223,972)
Distribution Plant									
Orchard and Willey Substation Capacity Relief (Clinton Feeder)	360	WA	Dec-2014	-	100.0000%	-	N/A	-	-
Replace Spare 116-13.0kV 25 MVA w/ LTC - Yakima	360	WA	Dec-2014	-	100.0000%	-	N/A	-	-
Selah Substation Capacity Relief (25 MVA at Pomona Heights)	360	WA	Jan-2015	-	100.0000%	-	N/A	-	-
Union Gap - Add 230 - 115kV Capacity - TPL002	360	WA	Aug-2014	8,533,785	100.0000%	8,533,785	> \$1M	144,715	(144,715)
Distribution Plant Total				8,533,785		8,533,785		144,715	(144,715)
Total Capital Additions				92,349,315		27,118,768		2,206,352	(2,287,287)
				Ref 8.4					

Check TC Totals	EPIS	Accum Res	Depn Exp
less than \$500k	14,848,089	(423,764)	417,125
\$500 - \$1M	14,513,935	(272,539)	250,435
greater than \$1M	62,987,291	(1,590,885)	1,538,790
	92,349,315	(2,287,287)	2,206,352

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Additions

Bench Request 10

Depreciation Expense

Description	Plant Account	Depreciation Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Expense on Plant Adds.
Plant:						
Steam Production	312	403SP	JBG	2.773%	10,457,482	248,072
Steam Production	312	403SP	CAGW	2.755%	545,617	15,031
Hydro Production	332	403HP	CAGW	2.581%	60,232,761	1,482,883
Transmission	355	403TP	JBG	1.689%	3,387,729	30,988
Transmission	355	403TP	CAGW	1.800%	3,365,808	60,690
General	397	403GP	SO	6.014%	4,593,688	194,907
General	397	403GP	CAGW	3.947%	1,232,444	29,064
Distribution	360	403360	WA	2.795%	8,533,785	144,715
Total Plant					92,349,315	2,206,352
						Ref 8.4

Incremental Accumulated Reserve

Description	Plant Account	Reserve Account	Factor	Depreciation Rate	Plant Additions Included in Adj	Incremental Reserve on Plant Adds
Plant:						
Steam Production	312	108SP	JBG	2.773%	10,457,482	(248,072)
Steam Production	312	108SP	CAGW	2.755%	545,617	(16,910)
Hydro Production	332	108HP	CAGW	2.581%	60,232,761	(1,554,338)
Transmission	355	108TP	JBG	1.689%	3,387,729	(30,988)
Transmission	355	108TP	CAGW	1.800%	3,365,808	(68,292)
General	397	108GP	SO	6.014%	4,593,688	(194,907)
General	397	108GP	CAGW	3.947%	1,232,444	(29,064)
Distribution	360	108360	WA	2.795%	8,533,785	(144,715)
Total Plant					92,349,315	(2,287,287)
						Ref 8.4

PacifiCorp
Washington General Rate Case - December 2013
Major Plant Addition Adjustment - Tax Summary
Bench Request 10

Tax Workpaper - ALL

	Allocation Factor	Total Plant	Bk Depr SCHMAT	Tax Depr SCHMDT	Def Inc Tax 41010	Mar-15 YE ADIT
Jim Bridger Steam Plant	JBG	10,457,482	248,072	482,849	89,100	(126,307)
Steam Plant - Colstrip #4 - Feb 2014 In service	CAGW	545,617	15,031	25,192	3,856	(5,086)
Merwin Hydro Plant	CAGW	48,993,892	1,261,176	18,646,523	6,597,913	(8,878,281)
Hydro Plant - Jan 2014 In service	CAGW	3,100,387	79,997	143,151	23,968	(28,670)
Hydro Plant - Mar 2014 In service	CAGW	2,156,065	56,545	99,551	16,321	(22,980)
Hydro Plant - Jun 2014 In service	CAGW	1,614,209	33,495	74,534	15,575	(21,316)
Hydro Plant - Oct 2014 In service	CAGW	4,368,208	51,671	201,689	56,933	(72,477)
Hydro Plant - Nov 2014 In service	CAGW	-	-	-	-	-
Total Hydro Plant allocated CAGW		<u>60,232,761</u>	<u>1,482,883</u>	<u>19,165,448</u>	<u>6,710,710</u>	<u>(9,023,724)</u>
Transmission U2 GSU Transformer Upgrade Replacement	JBG	3,387,729	30,988	207,498	66,987	(83,056)
Transmission Plant - Feb 2014 In service	CAGW	3,365,808	60,690	206,156	55,206	(68,288)
Transmission Plant - Oct 2014 In service	CAGW	-	-	-	-	-
Transmission Plant - Dec 2014 In service	CAGW	-	-	-	-	-
Transmission Plant - Mar 2015 In service	CAGW	-	-	-	-	-
Total Transmission Plant allocated CAGW		<u>3,365,808</u>	<u>60,690</u>	<u>206,156</u>	<u>55,206</u>	<u>(68,288)</u>
Distribution Plant - Aug 2014 In service	WA	8,533,785	144,715	394,027	94,616	(124,979)
Distribution Plant - Oct 2014 In service	WA	-	-	-	-	-
Distribution Plant - Nov 2014 In service	WA	-	-	-	-	-
Distribution Plant - Dec 2014 In service	WA	-	-	-	-	-
Total Distribution Plant allocated WA		<u>8,533,785</u>	<u>144,715</u>	<u>394,027</u>	<u>94,616</u>	<u>(124,979)</u>
General Plant - Jul 2014 In service	SO	4,593,688	194,907	773,579	219,612	(281,891)
General Plant - Aug 2014 In service	CAGW	1,232,444	29,064	207,544	67,735	(84,447)
Total All Plant		<u>92,349,315</u>	<u>2,206,352</u>	<u>21,462,293</u>	<u>7,307,822</u>	<u>(9,797,778)</u>
Check Totals		92,349,315	2,206,352	-	-	-

	Tab 8 - Rate Base					
	8.4	8.4.1	8.4	8.4.1	8.4	8.4.1
Total Pro Forma Major Plant Additions Adjustment	Major Plant Additions - <\$500K	(Cont.) Major Plant Additions - <\$500K	Major Plant Additions - \$500K - \$1M	(Cont.) Major Plant Additions - \$500 - \$1M	Major Plant Additions - >\$1M	(Cont.) Major Plant Additions - >\$1M
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	588,641	64,582	57,697	466,362	-	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(1,795,902)	(22,604)	(47,453)	(20,194)	(40,905)	(163,227)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	1,723,927	51,454	44,354	1,628,119	-	-
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	516,665	41,978	4,001	37,503	3,449	303,135
Operating Rev For Return:	(516,665)	(41,978)	(4,001)	(37,503)	(3,449)	(303,135)
Rate Base:						
Electric Plant In Service	27,118,768	2,678,576	3,343,029	21,097,163	-	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	27,118,768	2,678,576	3,343,029	21,097,163	-	-
Rate Base Deductions:						
Accum Prov For Deprec	(607,325)	(66,114)	(62,823)	(478,388)	-	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(2,311,907)	(66,653)	(55,893)	(2,189,362)	-	-
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(2,919,232)	(66,114)	(66,653)	(62,823)	(55,893)	(478,388)
Total Rate Base:	24,199,536	2,612,462	(66,653)	3,280,206	(55,893)	20,618,775
Estimated Return on Equity Impact	-0.418%	-0.043%	0.000%	-0.050%	0.000%	-0.325%
Estimated Price Change	3,830,755	391,272	(1,794)	466,734	(1,353)	3,042,614
TAX CALCULATION:						
Operating Revenue	(588,641)	(64,582)	(57,697)	(466,362)	-	-
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	588,641	64,582	57,697	466,362	-	-
Schedule "M" Deductions	5,131,149	200,163	174,568	4,756,419	-	-
Income Before Tax	(5,131,149)	(64,582)	(135,581)	(57,697)	(116,870)	(466,362)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(5,131,149)	(64,582)	(135,581)	(57,697)	(116,870)	(466,362)
Federal Income Taxes Before Credits	(1,795,902)	(22,604)	(47,453)	(20,194)	(40,905)	(163,227)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(1,795,902)	(22,604)	(47,453)	(20,194)	(40,905)	(163,227)

PacifiCorp
Washington General Rate Case - December 2013
Variables
Bench Request 10

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.250%	5.180%	2.50%
PREFERRED %	0.020%	6.750%	0.00%
COMMON %	51.730%	10.000%	5.17%
			7.67%

Net to Gross Bump-up Factor

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.634%
WUTC Regulatory Fee	0.200%
WUTC Public Utility Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.293%
State Taxes	0.000%
Sub-Total	95.293%
Federal Income Tax @ 35.00%	33.353%
Net Operating Income	61.940%

Unadjusted Operating Rev For Return:	40,389,778
Unadjusted Rate Base	788,256,372
Unadjusted ROE	5.07%

UE-140762/Pacific Power & Light Company
February 18, 2015
Bench Request No. 11

Bench Request No. 11

Please provide Adjustment 6.3 in Tab 6 and Page 1.12. Exhibit No. NCS 11, based on December 2013 AMA basis.

Response to Bench Request No. 11

Adjustment 6.3 includes two components. The first component calculates the adjustment needed to reflect annual depreciation expense using depreciation rates approved by the Washington Utilities and Transportation Commission in Docket UE-130052. The second component calculates the impact of adjusting depreciation expense from a December 2013 average-of-monthly-averages (AMA) plant balance basis to a December 2013 end-of-period plant balance basis.

Reflecting Adjustment 6.3 based on a December 2013 AMA plant balance basis as requested in Bench Request 11 requires the removal of the second component of the adjustment described above. Please refer to Attachment Bench Request 11 for the requested information. This modification to the adjustment represents a decrease in total-company depreciation expense and depreciation reserve of \$9,699,747, or \$584,608 on a Washington-allocated basis, compared to the Company's proposed adjustment.

PREPARER: Natasha Soares

SPONSOR: Natasha Soares

PacifiCorp

PAGE 6.3

Washington General Rate Case - December 2013

Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Depreciation Expense	403SP	RES	124,034,791	CAGE	0.0000%	-	
Depreciation Expense	403SP	RES	1,918,347	CAGW	23.0849%	442,848	
Depreciation Expense	403SP	RES	8,438,486	JBG	22.9539%	1,936,961	
Depreciation Expense	403HP	RES	3,968,953	CAGE	0.0000%	-	
Depreciation Expense	403HP	RES	8,297,298	CAGW	23.0849%	1,915,422	
Depreciation Expense	403OP	RES	(6,351,059)	CAGE	0.0000%	-	
Depreciation Expense	403OP	RES	(3,213,505)	CAGW	23.0849%	(741,834)	
Depreciation Expense	403TP	RES	(5,071,177)	CAGE	0.0000%	-	
Depreciation Expense	403TP	RES	(2,212,453)	CAGW	23.0849%	(510,742)	
Depreciation Expense	403TP	RES	(30,611)	JBG	22.9539%	(7,026)	
Depreciation Expense	403TP	RES	(6,620)	SG	7.9057%	(523)	
Depreciation Expense	403364	RES	-	CA	Situs	-	
Depreciation Expense	403364	RES	357,056	ID	Situs	-	
Depreciation Expense	403364	RES	(5,725,866)	OR	Situs	-	
Depreciation Expense	403364	RES	3,439,724	UT	Situs	-	
Depreciation Expense	403364	RES	(1,319,373)	WA	Situs	(1,319,373)	
Depreciation Expense	403364	RES	438,218	WYP	Situs	-	
Depreciation Expense	403364	RES	102,735	WYU	Situs	-	
Depreciation Expense	403GP	RES	(5,692)	CA	Situs	-	
Depreciation Expense	403GP	RES	279	CAEE	0.0000%	-	
Depreciation Expense	403GP	RES	(78,908)	CAGE	0.0000%	-	
Depreciation Expense	403GP	RES	4,641	CAGW	23.0849%	1,071	
Depreciation Expense	403GP	RES	(49,458)	CN	6.9174%	(3,421)	
Depreciation Expense	403GP	RES	(1,330)	ID	Situs	-	
Depreciation Expense	403GP	RES	(36,269)	JBG	22.9539%	(8,325)	
Depreciation Expense	403GP	RES	21,027	OR	Situs	-	
Depreciation Expense	403GP	RES	88	SG	7.9057%	7	
Depreciation Expense	403GP	RES	(299,697)	SO	6.8539%	(20,541)	
Depreciation Expense	403GP	RES	(172,824)	UT	Situs	-	
Depreciation Expense	403GP	RES	(255,914)	WA	Situs	(255,914)	
Depreciation Expense	403GP	RES	(336,404)	WYP	Situs	-	
Depreciation Expense	403GP	RES	(94,352)	WYU	Situs	-	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp
Washington General Rate Case - December 2013
Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Reserve:							
Depreciation Reserve	108SP	RES	(124,034,791)	CAGE	0.0000%	-	
Depreciation Reserve	108SP	RES	(1,918,347)	CAGW	23.0849%	(442,848)	
Depreciation Reserve	108SP	RES	(8,438,486)	JBG	22.9539%	(1,936,961)	
Depreciation Reserve	108HP	RES	(3,968,953)	CAGE	0.0000%	-	
Depreciation Reserve	108HP	RES	(8,297,298)	CAGW	23.0849%	(1,915,422)	
Depreciation Reserve	108OP	RES	6,351,059	CAGE	0.0000%	-	
Depreciation Reserve	108OP	RES	3,213,505	CAGW	23.0849%	741,834	
Depreciation Reserve	108TP	RES	5,071,177	CAGE	0.0000%	-	
Depreciation Reserve	108TP	RES	2,212,453	CAGW	23.0849%	510,742	
Depreciation Reserve	108TP	RES	30,611	JBG	22.9539%	7,026	
Depreciation Reserve	108TP	RES	6,620	SG	7.9057%	523	
Depreciation Reserve	108364	RES	-	CA	Situs	-	
Depreciation Reserve	108364	RES	(357,056)	ID	Situs	-	
Depreciation Reserve	108364	RES	5,725,866	OR	Situs	-	
Depreciation Reserve	108364	RES	(3,439,724)	UT	Situs	-	
Depreciation Reserve	108364	RES	1,319,373	WA	Situs	1,319,373	
Depreciation Reserve	108364	RES	(438,218)	WYP	Situs	-	
Depreciation Reserve	108364	RES	(102,735)	WYU	Situs	-	
Depreciation Reserve	108GP	RES	5,692	CA	Situs	-	
Depreciation Reserve	108GP	RES	(279)	CAEE	0.0000%	-	
Depreciation Reserve	108GP	RES	78,908	CAGE	0.0000%	-	
Depreciation Reserve	108GP	RES	(4,641)	CAGW	23.0849%	(1,071)	
Depreciation Reserve	108GP	RES	49,458	CN	6.9174%	3,421	
Depreciation Reserve	108GP	RES	1,330	ID	Situs	-	
Depreciation Reserve	108GP	RES	36,269	JBG	22.9539%	8,325	
Depreciation Reserve	108GP	RES	(21,027)	OR	Situs	-	
Depreciation Reserve	108GP	RES	(88)	SG	7.9057%	(7)	
Depreciation Reserve	108GP	RES	299,697	SO	6.8539%	20,541	
Depreciation Reserve	108GP	RES	172,824	UT	Situs	-	
Depreciation Reserve	108GP	RES	255,914	WA	Situs	255,914	
Depreciation Reserve	108GP	RES	336,404	WYP	Situs	-	
Depreciation Reserve	108GP	RES	94,352	WYU	Situs	-	
			<u>(125,760,132)</u>			<u>(1,428,608)</u>	6.3.3

Description of Adjustment:

This adjustment normalizes the depreciation reserve to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp

PAGE 6.3.2

Washington General Rate Case - December 2013

Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

	ACCOUNT	Type	TOTAL COMPANY	WCA FACTOR	FACTOR %	ALLOCATED	REF#
Tax Adjustment:							
Schedule M Additions	SCHMAT	RES	116,502,601	CAGE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	4,794,328	CAGW	23.0849%	1,106,765	
Schedule M Additions	SCHMAT	RES	8,371,606	JBG	22.9539%	1,921,609	
Schedule M Additions	SCHMAT	RES	(6,531)	SG	7.9057%	(516)	
Schedule M Additions	SCHMAT	RES	(5,692)	CA	Situs	-	
Schedule M Additions	SCHMAT	RES	355,727	ID	Situs	-	
Schedule M Additions	SCHMAT	RES	(5,704,839)	OR	Situs	-	
Schedule M Additions	SCHMAT	RES	3,266,900	UT	Situs	-	
Schedule M Additions	SCHMAT	RES	(1,575,287)	WA	Situs	(1,575,287)	
Schedule M Additions	SCHMAT	RES	101,814	WYP	Situs	-	
Schedule M Additions	SCHMAT	RES	8,383	WYU	Situs	-	
Schedule M Additions	SCHMAT	RES	279	CAEE	0.0000%	-	
Schedule M Additions	SCHMAT	RES	(299,697)	SO	6.8539%	(20,541)	
Schedule M Additions	SCHMAT	RES	(49,458)	CN	6.9174%	(3,421)	
			<u>125,760,132</u>			<u>1,428,608</u>	6.3.3
Deferred Income Tax Expense	41010	RES	(44,213,902)	CAGE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	(1,819,495)	CAGW	23.0849%	(420,028)	
Deferred Income Tax Expense	41010	RES	(3,177,108)	JBG	22.9539%	(729,270)	
Deferred Income Tax Expense	41010	RES	2,479	SG	7.9057%	196	
Deferred Income Tax Expense	41010	RES	2,160	CA	Situs	-	
Deferred Income Tax Expense	41010	RES	(135,002)	ID	Situs	-	
Deferred Income Tax Expense	41010	RES	2,165,044	OR	Situs	-	
Deferred Income Tax Expense	41010	RES	(1,239,821)	UT	Situs	-	
Deferred Income Tax Expense	41010	RES	597,837	WA	Situs	597,837	
Deferred Income Tax Expense	41010	RES	(38,639)	WYP	Situs	-	
Deferred Income Tax Expense	41010	RES	(3,181)	WYU	Situs	-	
Deferred Income Tax Expense	41010	RES	(106)	CAEE	0.0000%	-	
Deferred Income Tax Expense	41010	RES	113,738	SO	6.8539%	7,796	
Deferred Income Tax Expense	41010	RES	18,770	CN	6.9174%	1,298	
			<u>(47,727,228)</u>			<u>(542,171)</u>	6.3.3
Accumulated Deferred Inc Tax Bal	282	RES	44,213,902	CAGE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,819,495	CAGW	23.0849%	420,028	
Accumulated Deferred Inc Tax Bal	282	RES	3,177,108	JBG	22.9539%	729,270	
Accumulated Deferred Inc Tax Bal	282	RES	(2,479)	SG	7.9057%	(196)	
Accumulated Deferred Inc Tax Bal	282	RES	(2,160)	CA	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	135,002	ID	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(2,165,044)	OR	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	1,239,821	UT	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	(597,837)	WA	Situs	(597,837)	
Accumulated Deferred Inc Tax Bal	282	RES	38,639	WYP	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	3,181	WYU	Situs	-	
Accumulated Deferred Inc Tax Bal	282	RES	106	CAEE	0.0000%	-	
Accumulated Deferred Inc Tax Bal	282	RES	(113,738)	SO	6.8539%	(7,796)	
Accumulated Deferred Inc Tax Bal	282	RES	(18,770)	CN	6.9174%	(1,298)	
			<u>47,727,228</u>			<u>542,171</u>	6.3.3

Description of Adjustment:

This adjustment 6.3 normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp
Washington General Rate Case - December 2013
Depreciation Study & Annual Depreciation - Dec-13 AMA Methodology

Function	Account	Factor	December 2013	Ordered	Existing	Rate % Change	Depreciation	Year-End	Dep Exp	Adjusted DEPE	Accum.
			Dep Exp	Rate	Rate		Study Adj	Depreciation Adj [1]	Adjustment		Depreciation Adj
DSTP	403364	CA	6,746,440	2.893%	2.893%	0.000%	-	-	-	6,746,440	0
DSTP	403364	ID	7,613,345	2.694%	2.574%	4.690%	357,056	-	357,056	7,970,401	(357,056)
DSTP	403364	OR	51,535,567	2.520%	2.834%	-11.111%	(5,725,866)	-	(5,725,866)	45,809,700	5,725,866
DSTP	403364	UT	62,795,734	2.606%	2.470%	5.478%	3,439,724	-	3,439,724	66,235,458	(3,439,724)
DSTP	403364	WA	13,079,161	2.795%	3.108%	-10.088%	(1,319,373)	-	(1,319,373)	11,759,788	1,319,373
DSTP	403364	WYP	14,987,435	2.922%	2.839%	2.924%	438,218	-	438,218	15,425,653	(438,218)
DSTP	403364	WYU	3,063,714	3.071%	2.972%	3.353%	102,735	-	102,735	3,166,449	(102,735)
GNLP	403GP	CA	337,308	2.284%	2.323%	-1.687%	(5,692)	-	(5,692)	331,616	5,692
GNLP	403GP	CAEE	25,402	3.265%	3.230%	1.096%	279	-	279	25,681	(279)
GNLP	403GP	CAGE	5,844,899	3.428%	3.474%	-1.350%	(78,908)	-	(78,908)	5,765,992	78,908
GNLP	403GP	CAGW	1,824,832	3.947%	3.937%	0.254%	4,641	-	4,641	1,829,473	(4,641)
GNLP	403GP	CN	1,471,484	6.512%	6.738%	-3.361%	(49,458)	-	(49,458)	1,422,025	49,458
GNLP	403GP	ID	877,452	2.330%	2.334%	-0.152%	(1,330)	-	(1,330)	876,122	1,330
GNLP	403GP	JBE	214	20.000%	20.000%	0.000%	-	-	-	214	0
GNLP	403GP	JBG	450,619	2.235%	2.430%	-8.049%	(36,269)	-	(36,269)	414,350	36,269
GNLP	403GP	OR	4,388,458	2.614%	2.601%	0.479%	21,027	-	21,027	4,409,485	(21,027)
GNLP	403GP	SG	1,493	4.300%	4.060%	5.911%	88	-	88	1,581	(88)
GNLP	403GP	SO	14,591,752	5.965%	6.091%	-2.054%	(299,697)	-	(299,697)	14,292,055	299,697
GNLP	403GP	UT	4,720,174	2.194%	2.277%	-3.661%	(172,824)	-	(172,824)	4,547,350	172,824
GNLP	403GP	WA	1,506,691	2.849%	3.432%	-16.985%	(255,914)	-	(255,914)	1,250,777	255,914
GNLP	403GP	WYP	2,399,669	3.242%	3.770%	-14.019%	(336,404)	-	(336,404)	2,063,265	336,404
GNLP	403GP	WYU	461,923	2.340%	2.941%	-20.426%	(94,352)	-	(94,352)	367,571	94,352
HYDP	403HP	CAGE	6,252,401	4.147%	2.537%	63.479%	3,968,953	-	3,968,953	10,221,355	(3,968,953)
HYDP	403HP	CAGW	19,333,378	2.581%	1.806%	42.917%	8,297,298	-	8,297,298	27,630,676	(8,297,298)
OTHP	403OP	CAGE	73,259,937	3.175%	3.476%	-8.669%	(6,351,059)	-	(6,351,059)	66,908,878	6,351,059
OTHP	403OP	CAGW	42,831,021	3.194%	3.453%	-7.503%	(3,213,505)	-	(3,213,505)	39,617,516	3,213,505
STMP	403SP	CAGE	119,400,065	4.520%	2.217%	103.882%	124,034,791	-	124,034,791	243,434,855	(124,034,791)
STMP	403SP	CAGW	5,184,016	2.755%	2.011%	37.005%	1,918,347	-	1,918,347	7,102,364	(1,918,347)
STMP	403SP	JBG	21,568,918	2.773%	1.993%	39.123%	8,438,486	-	8,438,486	30,007,404	(8,438,486)
TRNP	403TP	CAGE	69,869,549	1.713%	1.847%	-7.258%	(5,071,177)	-	(5,071,177)	64,798,372	5,071,177
TRNP	403TP	CAGW	24,030,995	1.800%	1.982%	-9.207%	(2,212,453)	-	(2,212,453)	21,818,542	2,212,453
TRNP	403TP	JBG	882,716	1.689%	1.749%	-3.468%	(30,611)	-	(30,611)	852,104	30,611
TRNP	403TP	SG	54,213	1.863%	2.123%	-12.211%	(6,620)	-	(6,620)	47,593	6,620
			<u>581,390,974</u>				<u>125,760,132</u>		<u>125,760,132</u>	<u>707,151,106</u>	<u>(125,760,132)</u>

Ref Page 6.3

Ref Page 6.3.1

[1] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)

SCHMAT	SCHMDEXP	125,760,132
41010	DITEXP	(47,727,228)
282	DITBAL	47,727,228

PacifiCorp
Washington General Rate Case - December 2013
Depreciation Study & Annual Depreciation

PAGE 6.3.4

Function	Account	Factor	Ordered Rate	Plant Adj	
				Balances AMA to YE from Adj 8.12 [1]	Year-End Depreciation Adj [2]
DSTP	403364	CA	2.893%	9,336,069	270,092
DSTP	403364	ID	2.694%	4,841,537	130,445
DSTP	403364	OR	2.520%	26,353,037	663,977
DSTP	403364	UT	2.606%	38,000,163	990,107
DSTP	403364	WA	2.795%	6,217,911	173,784
DSTP	403364	WYP	2.922%	9,945,562	290,656
DSTP	403364	WYU	3.071%	1,516,383	46,575
GNLP	403GP	CA	2.284%	979,568	22,369
GNLP	403GP	CAEE	3.265%	2,041,303	66,658
GNLP	403GP	CAGE	3.428%	6,809,981	233,417
GNLP	403GP	CAGW	3.947%	2,980,345	117,635
GNLP	403GP	CN	6.512%	(783,637)	(51,028)
GNLP	403GP	ID	2.330%	979,511	22,826
GNLP	403GP	JBE	20.000%	(208)	(42)
GNLP	403GP	JBG	2.235%	418,007	9,341
GNLP	403GP	OR	2.614%	3,147,632	82,265
GNLP	403GP	SG	4.300%	0	0
GNLP	403GP	SO	5.965%	13,020,521	776,732
GNLP	403GP	UT	2.194%	5,024,219	110,218
GNLP	403GP	WA	2.849%	(937)	(27)
GNLP	403GP	WYP	3.242%	2,125,909	68,913
GNLP	403GP	WYU	2.340%	239,056	5,595
HYDP	403HP	CAGE	4.147%	(223,758)	(9,280)
HYDP	403HP	CAGW	2.581%	23,967,923	618,573
OTHP	403OP	CAGE	3.175%	8,195,365	260,180
OTHP	403OP	CAGW	3.194%	1,611,258	51,461
STMP	403SP	CAGE	4.520%	11,089,944	501,301
STMP	403SP	CAGW	2.755%	1,297,457	35,744
STMP	403SP	JBG	2.773%	13,390,266	371,285
TRNP	403TP	CAGE	1.713%	203,129,698	3,478,853
TRNP	403TP	CAGW	1.800%	20,005,363	360,026
TRNP	403TP	JBG	1.689%	197,773	3,340
TRNP	403TP	SG	1.863%	(120,443)	(2,244)
				<u>415,732,779</u>	<u>9,699,747</u>

[1] Adjustment to plant balances exclude intangible plant.

[2] This adjustment is consistent with Public Counsel's adjustment approved by the Commission. (see Order 05, Docket UE-130043 at ¶ 184)