

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Actual, Adjusted, & Normalized Results of Operations - Washington
For the Twelve Months Ending June 2015

	(a) Unadjusted Results 2013 CBR	(b) Restating Adjustments	(c) Total Adjusted Actual Results	(d) Pro Forma Adjustments	(e) Adjusted Results at Present Rates	(f) Price Change	(g) Adjusted Results With Price Change
Operating Revenues:							
1 General Business Revenues	\$ 336,867,108	\$ (139,051,636)	\$ 197,815,473	\$ 8,112,496	\$ 205,927,969	\$ (5,330,704)	\$ 200,597,265
2 Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
3 Special Sales	\$ 13,422,783	\$ (13,422,783)	\$ 0	\$ -	\$ 0		\$ 0
4 Other operating revenues	\$ 9,740,155	\$ (419,729)	\$ 9,320,426	\$ -	\$ 9,320,426		\$ 9,320,426
5 Total Operating Revenues	\$ 360,030,046	\$ (152,894,148)	\$ 207,135,899	\$ 8,112,496	\$ 215,248,395	\$ (5,330,704)	\$ 209,917,691
Operating Expenses:							
8 Steam Production	\$ 67,493,070	\$ (53,445,160)	\$ 14,047,910	\$ -	\$ 14,047,910		\$ 14,047,910
9 Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
10 Hydro Production	\$ 6,641,502	\$ 7,809	\$ 6,649,311	\$ -	\$ 6,649,311		\$ 6,649,311
11 Other Power Supply	\$ 81,408,339	\$ (71,590,844)	\$ 9,817,494	\$ -	\$ 9,817,494		\$ 9,817,494
12 Transmission	\$ 31,030,201	\$ (25,452,025)	\$ 5,578,176	\$ -	\$ 5,578,176		\$ 5,578,176
13 Distribution	\$ 11,025,297	\$ 89,787	\$ 11,115,084	\$ -	\$ 11,115,084		\$ 11,115,084
14 Customer Accounting	\$ 5,916,884	\$ 425,682	\$ 6,342,566	\$ -	\$ 6,342,566	\$ (27,762)	\$ 6,314,803
15 Customer Service & Info	\$ 12,294,037	\$ (11,532,818)	\$ 761,220	\$ -	\$ 761,220		\$ 761,220
16 Sales	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
17 Administrative & General	\$ 9,604,908	\$ (131,953)	\$ 9,472,955	\$ -	\$ 9,472,955		\$ 9,472,955
18 O&M Expense	\$ 225,414,237	\$ (161,629,522)	\$ 63,784,716	\$ -	\$ 63,784,716	\$ (27,762)	\$ 63,756,953
20 Depreciation	\$ 44,144,438	\$ (247,429)	\$ 43,897,009	\$ 417,870	\$ 44,314,879		\$ 44,314,879
21 Amortization	\$ 4,714,285	\$ 43,669	\$ 4,757,954	\$ (14,216)	\$ 4,743,738		\$ 4,743,738
22 Taxes Other than Income	\$ 21,184,678	\$ 240,719	\$ 21,425,397	\$ (18,906)	\$ 21,406,491	\$ (217,140.90)	\$ 21,189,350
23 Income Taxes: Federal	\$ 8,322,674	\$ 4,082,345	\$ 12,405,019	\$ 1,524,866	\$ 13,929,886	\$ (1,780,030)	\$ 12,149,857
24 : State	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
25 Deferred Income Taxes	\$ 2,604,141	\$ 2,005,995	\$ 4,610,136	\$ 126,553	\$ 4,736,689		\$ 4,736,689
26 Investment Tax Credit Adj.	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
27 Misc. Revenue & Expense	\$ (5,365)	\$ 12,634	\$ 7,269	\$ -	\$ 7,269		\$ 7,269
28 Total Operating Expenses:	\$ 306,379,090	\$ (155,491,589)	\$ 150,887,500	\$ 2,036,168	\$ 152,923,668	\$ (2,024,933)	\$ 150,898,736
29							
30 Net Operating Revenue:	\$ 53,650,957	\$ 2,597,441	\$ 56,248,398	\$ 6,076,329	\$ 62,324,727	\$ (3,305,771)	\$ 59,018,955
Rate Base:							
33 Electric Plant in Service	\$ 1,711,240,085	\$ 71,056,198	\$ 1,782,296,284	\$ 7,495,491	\$ 1,789,791,774		\$ 1,789,791,774
34 Plant Held for Future Use	\$ 424,723	\$ -	\$ 424,723	\$ -	\$ 424,723		\$ 424,723
35 Misc. Deferred Debits	\$ 10,635,421	\$ (10,238,299)	\$ 397,122	\$ -	\$ 397,122		\$ 397,122
36 Electric Plant Acq Adj	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
37 Nuclear Fuel	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
38 Prepayments	\$ 1,753,737	\$ (1,753,737)	\$ (0)	\$ -	\$ (0)		\$ (0)
39 Fuel Stock	\$ 6,572,936	\$ (6,572,936)	\$ 0	\$ -	\$ 0		\$ 0
40 Material & Supplies	\$ 7,344,634	\$ (7,344,634)	\$ 0	\$ -	\$ 0		\$ 0
41 Working Capital	\$ 2,150,960	\$ 21,768,047	\$ 23,919,007	\$ -	\$ 23,919,007		\$ 23,919,007
42 Weatherization Loans	\$ 1,840,890	\$ -	\$ 1,840,890	\$ -	\$ 1,840,890		\$ 1,840,890
43 Misc. Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
44 Total Electric Plant:	\$ 1,741,963,386	\$ 66,914,639	\$ 1,808,878,025	\$ 7,495,491	\$ 1,816,373,516	\$ -	\$ 1,816,373,516
Deductions:							
47 Accum. Prov. for Depreciation	\$ (650,698,309)	\$ (38,921,876)	\$ (689,620,185)	\$ 338,470	\$ (689,281,715)		\$ (689,281,715)
48 Accum. Prov. for Amortization	\$ (51,041,927)	\$ (1,907,572)	\$ (52,949,499)	\$ 58,926	\$ (52,890,573)		\$ (52,890,573)
49 Accum. Deferred Income Tax	\$ (254,566,534)	\$ 9,954,132	\$ (244,612,402)	\$ (1,037,509)	\$ (245,649,911)		\$ (245,649,911)
50 Unamortized ITC	\$ (107,192)	\$ 411	\$ (106,780)	\$ -	\$ (106,780)		\$ (106,780)
51 Customer Advances for Const.	\$ 25,235	\$ (997,745)	\$ (972,510)	\$ -	\$ (972,510)		\$ (972,510)
52 Customer Service Deposits	\$ -	\$ (3,272,583)	\$ (3,272,583)	\$ -	\$ (3,272,583)		\$ (3,272,583)
53 Miscellaneous Deductions	\$ (4,253,593)	\$ 901,777	\$ (3,351,815)	\$ -	\$ (3,351,815)		\$ (3,351,815)
54 Total Rate Base Deductions:	\$ (960,642,319)	\$ (34,243,455)	\$ (994,885,774)	\$ (640,113)	\$ (995,525,887)	\$ -	\$ (995,525,887)
55							
56 Total Rate Base:	\$ 781,321,066	\$ 32,671,184	\$ 813,992,251	\$ 6,855,378	\$ 820,847,628	\$ -	\$ 820,847,628
57							
58 Return on Rate Base	6.867%		6.910%		7.593%		7.190%
59							
TAX CALCULATION							
61 Operating Revenue	\$ 64,577,772	\$ 8,685,781	\$ 73,263,553	\$ 7,727,748	\$ 80,991,302	\$ (5,085,801)	\$ 75,905,501
62 Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
63 Interest (AFUDC)	\$ (2,382,085)	\$ (\$3,867)	\$ (2,385,952)	\$ -	\$ (2,385,952)		\$ (2,385,952)
64 Interest	\$ 21,200,191	\$ \$292,029	\$ 21,492,220	\$ 219,199	\$ 21,711,420		\$ 21,711,420
65 Schedule "M" additions	\$ 64,495,489	\$ \$511,665	\$ 65,007,153	\$ 445,416	\$ 65,452,570		\$ 65,452,570
66 Schedule "M" deductions	\$ 72,317,680	\$ (\$70,769)	\$ 72,246,911	\$ 778,881	\$ 73,025,792		\$ 73,025,792
67							
68 Income Before Tax	\$ 37,937,475	\$ 8,980,053	\$ 46,917,528	\$ 7,175,084	\$ 54,092,612	\$ (5,085,801)	\$ 49,006,812
69 State Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
70 Taxable Income	\$ 37,937,475	\$ 8,980,053	\$ 46,917,528	\$ 7,175,084	\$ 54,092,612	\$ (5,085,801)	\$ 49,006,812
71 Federal Income Tax Before Credits	\$ 13,278,116	\$ 3,143,018	\$ 16,421,134	\$ 2,511,279	\$ 18,932,413	\$ (1,780,030)	\$ 17,152,384
72 Energy Tax Credits	\$ (4,955,442)	\$ 939,327	\$ (4,016,115)	\$ (986,413)	\$ (5,002,527)		\$ (5,002,527)
73 Federal Income Tax-Current	\$ 8,322,674	\$ 4,082,345	\$ 12,405,019	\$ 1,524,866	\$ 13,929,886	\$ (1,780,030)	\$ 12,149,857

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments - Staff vs. Pacific Power

	Adj. No.	Pacific Power			Staff			Revenue Requirement Difference	Staff's ROR Revenue Requirement Impact	
		NOI Impact	Net Rate Base Impact	Revenue Requirement Impact per Filing ¹	NOI Impact	Net Rate Base Impact	Revenue Requirement Impact			
1	Per Books	\$ 53,650,957	\$ 781,321,066	\$ 5,459,220	\$ 53,650,957	\$ 781,321,066	\$ 5,459,220	\$ -	\$ 4,073,319	
2	Adjustments									
3	REVENUE									
4	Temperature Normalization	3.1 (571,522)	-	\$ 921,602	(571,522)	-	\$ 921,602	\$ -	\$ 921,602	
5	Revenue Normalizing	3.2 (5,477,991)	-	\$ 8,833,475	(5,477,991)	-	\$ 8,833,474	\$ (1)	\$ 8,833,474	
6	Effective Price Change	3.3 5,273,123	-	\$ (8,503,117)	5,273,122	-	\$ (8,503,116)	\$ 1	\$ (8,503,116)	
7	SO2 Emission Allowance Sales	3.4 1,855	(1,645)	\$ (3,184)	1,855	(1,645)	\$ (3,185)	\$ (1)	\$ (3,182)	
8	Renewable Energy Credits	3.5 (288,402)	-	\$ 465,060	(288,403)	-	\$ 465,060	\$ -	\$ 465,060	
9	Wheeling Revenue	3.6 58,936	-	\$ (95,036)	58,935	-	\$ (95,035)	\$ 1	\$ (95,035)	
10										
11	O & M									
12	Miscellaneous Expense & Revenue	4.1 107,519	-	\$ (173,378)	44,465	-	\$ (71,702)	\$ 101,676	\$ (71,702)	
13	General Wage Increase (Annualizing)	4.2 (62,648)	-	\$ 101,022	(62,648)	-	\$ 101,023	\$ 1	\$ 101,023	
14	Legal Expenses	4.3 65,657	-	\$ (105,875)	65,657	-	\$ (105,874)	\$ 1	\$ (105,874)	
15	Irrigation Load Control Program	4.4 1,650	-	\$ (2,661)	1,650	-	\$ (2,661)	\$ -	\$ (2,661)	
16	Remove Non-Recurring Entries	4.5 (90,925)	-	\$ 146,620	(90,925)	-	\$ 146,620	\$ -	\$ 146,620	
17	DSM Expense Removal	4.6 7,496,439	-	\$ (12,088,301)	7,496,439	-	\$ (12,088,302)	\$ (1)	\$ (12,088,302)	
18	Insurance Expense	4.7 (184,003)	-	\$ 296,712	(184,003)	-	\$ 296,711	\$ (1)	\$ 296,711	
19	Advertising	4.8 15	-	\$ (24)	15	-	\$ (25)	\$ (1)	\$ (25)	
20	Memberships & Subscriptions	4.9 5,873	-	\$ (9,471)	14,966	-	\$ (24,134)	\$ (14,663)	\$ (24,134)	
21	Revenue-Sensitive/ Uncollectible Expense	4.10 (269,665)	-	\$ 434,845	(269,665)	-	\$ 434,845	\$ -	\$ 434,845	
22										
23	POWER COSTS									
24	Net Power Costs - Removal	5.1 4,882,290	-	\$ (7,872,883)	4,882,290	-	\$ (7,872,883)	\$ -	\$ (7,872,883)	
25	Colstrip #3 Removal	5.2 430,352	(7,809,780)	\$ (1,613,290)	430,352	(7,809,780)	\$ (1,613,290)	\$ -	\$ (1,599,437)	
26										
27	DEPRECIATION/AMORTIZATION									
28	End-of-Period Plant Reserves	6.1 -	(15,072,680)	\$ (1,774,286)	-	(15,053,829)	\$ (1,772,067)	\$ 2,219	\$ (1,745,364)	
29	Annualization of Base Period Depr./Amort. Exp	6.2 (350,091)	214,125	\$ 589,741	(347,063)	214,125	\$ 584,858	\$ (4,883)	\$ 584,479	
30	Hydro Decommissioning	6.3 -	(160,400)	\$ (18,882)	-	(160,400)	\$ (18,882)	\$ -	\$ (18,597)	
31	Accelerated Depreciation on Jim Bridger & Cols	6.4 (6,376,618)	(3,188,309)	\$ 9,907,232	-	-	\$ -	\$ (9,907,232)	\$ -	
32										
33	TAX ADJUSTMENTS									
34	Interest True Up	7.1 306,887	-	\$ (494,868)	178,930	-	\$ (288,532)	\$ 206,336	\$ (288,532)	
35	Property Tax Expense	7.2 (166,290)	-	\$ 268,148	-	-	\$ -	\$ (268,148)	\$ -	
36	Production Tax Credit	7.3 47,086	-	\$ (75,927)	47,086	-	\$ (75,927)	\$ -	\$ (75,927)	
37	PowerTax ADIT Balance	7.4 -	9,290,956	\$ 1,093,688	-	9,496,797	\$ 1,117,919	\$ 24,231	\$ 1,101,073	
38	WA Low Income Tax Credit	7.5 12,289	-	\$ (19,816)	12,289	-	\$ (19,816)	\$ -	\$ (19,816)	
39	Flow-Through Adjustment	7.6 (2,123,178)	(2,260,168)	\$ 3,157,651	(2,123,178)	(2,260,168)	\$ 3,157,651	\$ -	\$ 3,161,660	
40	Remove Deferred State Tax Expense & Balance	7.7 77,895	(78)	\$ (125,618)	54,571	(78)	\$ (88,007)	\$ 37,611	\$ (88,007)	
41	WA Public Utility Tax Adjustment	7.8 (182,112)	-	\$ 293,662	(182,112)	-	\$ 293,663	\$ 1	\$ 293,663	
42	AFUDC Equity	7.9 (1,353)	-	\$ 2,183	(1,353)	-	\$ 2,182	\$ (1)	\$ 2,182	
43										
44	RATE BASE									
45	Jim Bridger Mine Rate Base	8.1 -	27,838,518	\$ 3,277,021	-	27,838,518	\$ 3,277,021	\$ -	\$ 3,227,641	
46	Environmental Remediation	8.2 (434,575)	(849,177)	\$ 600,808	(35,835)	(327,345)	\$ 19,252	\$ (581,556)	\$ 19,832	
47	Customer Advances for Construction	8.3 -	(997,745)	\$ (117,450)	-	(997,745)	\$ (117,450)	\$ -	\$ (115,680)	
48	Pro Forma Major Plant Additions	8.4 (1,338,761)	24,354,578	\$ 5,025,712	(299,361)	8,287,311	\$ 1,458,275	\$ (3,567,437)	\$ 1,443,576	
49	Miscellaneous Rate Base	8.5 -	(23,631,671)	\$ (2,781,811)	-	(23,631,671)	\$ (2,781,811)	\$ -	\$ (2,739,893)	
50	Removal of Colstrip #4 AFUDC	8.6 17,991	(342,058)	\$ (69,276)	17,991	(342,058)	\$ (69,276)	\$ -	\$ (68,669)	
51	Trojan Unrecovered Plant	8.7 2,901	(277,124)	\$ (37,300)	2,901	(277,124)	\$ (37,300)	\$ -	\$ (36,808)	
52	Customer Service Deposits	8.8 (2,831)	(3,272,583)	\$ (380,668)	(2,831)	(3,272,583)	\$ (380,668)	\$ -	\$ (374,863)	
53	Misc. Asset Sales and Removals	8.9 -	210,870	\$ 24,823	-	210,870	\$ 24,823	\$ -	\$ 24,449	
54	Investor Supplied Working Capital	8.10 -	23,962,204	\$ 2,820,719	-	23,919,007	\$ 2,815,634	\$ (5,085)	\$ 2,773,207	
55	End-of-Period Plant Balances	8.11 -	27,245,532	\$ 3,207,217	-	26,987,763	\$ 3,176,874	\$ (30,343)	\$ 3,129,003	
56	Chehalis Regulatory Asset Adjustment	8.12 -	(1,861,470)	\$ (219,124)	-	(1,861,470)	\$ (219,124)	\$ -	\$ (215,822)	
57	Idaho Asset Exchange	8.13 -	3,411,203	\$ 401,551	27,145	(1,431,933)	\$ (212,333)	\$ (613,884)	\$ (209,793)	
58										
59	Production Factor	9.1 -	-	\$ -	-	-	\$ -	\$ -	\$ -	
60	Total Adjustments		54,518,748	838,124,164	10,746,466	62,324,726	820,847,628	(3,874,693)	(14,621,159)	(5,330,703)
61										
62	Adjusted Results at Company's ROR and Conversion			\$ 10,746,469			\$ (3,874,688)			
63	At Staff's ROR			\$ 9,259,811			\$ (5,330,702)			
64	Percentage Increase in Revenues			2.75%			-1.58%			
65										
66	Conversion Factor			0.62014			0.62014			
67										
68	Capital Structure									
69										
70	Long-term Debt		50.88%	5.18%	2.634%		50.69%	5.21%	2.64%	2.641%
71	Short term Debt		0.00%	0.00%	0.000%		0.19%	2.15%	0.00%	0.004%
72	Preferred Stock		0.02%	6.75%	0.001%		0.02%	6.75%	0.00%	0.001%
73	Common Stock		49.10%	9.50%	4.665%		49.10%	9.25%	4.54%	4.542%
74	Weighted Average Cost of Capital		100.00%		7.300%		100.00%		7.190%	7.190%

Pacific Power			
Structure		Weighted Cost	
Long-term Debt	50.88%	5.18%	2.634%
Short term Debt	0.00%	0.00%	0.000%
Preferred Stock	0.02%	6.75%	0.001%
Common Stock	49.10%	9.50%	4.665%
Weighted Average Cost of Capital	100.00%		7.300%

Staff			
Structure		Weighted Cost	
Long-term Debt	50.69%	5.21%	2.64%
Short term Debt	0.19%	2.15%	0.00%
Preferred Stock	0.02%	6.75%	0.00%
Common Stock	49.10%	9.25%	4.54%
Weighted Average Cost of Capital	100.00%		7.190%

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Calculation of Revenue Requirement Deficiency or (Excess):

	Pacific Power (As Filed)	Pacific Power (Updated in Discovery)	Staff
1 Net Rate Base - Washington Jurisdiction	\$ 838,124,165	\$ 836,598,922	\$ 820,847,628
2			
3 Proposed Rate of Return	7.3000%	7.3000%	7.1900%
4			
5 Net Operating Income Requirement	\$ 61,183,064	\$ 61,071,721	\$ 59,018,944
6			
7 Proforma Net Operating Income	\$ 54,518,748	\$ 54,506,776	\$ 62,324,727
8			
9 Net Operating Income Deficiency	\$ 6,664,316	\$ 6,564,946	\$ (3,305,783)
10			
11 NOI > Revenue Conversion Factor	62.014%	62.014%	62.014%
12			
13 Revenue Requirement Deficiency (line 9/line 11)	\$ 10,746,470	\$ 10,586,232	\$ (5,330,704)
12			
13 Revenue Requirement Cap (As proposed by PacifiCorp)	\$ 10,000,000	\$ 10,000,000	\$ -

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Conversion Factor

1	Operating Revenue	100.0000%
2	Operating Revenue Deductions:	
3	Uncollectible Accounts	0.5208%
4	State Utility Tax ((3.8734% - (Line 3 * 3.8734%))	3.8734%
5	WUTC Fee	<u>0.2000%</u>
6	Sub-Total	95.4058%
7		
8	State Income Tax	0.0000%
9		
10	Sub-Total	<u>95.4058%</u>
11		
12	Federal Income Tax @ 35%	33.3920%
13		
14	Net Operating Income Conversion Factor	<u><u>62.0140%</u></u>
15		
16	Company uses inverse known as "Net to Gross Bump-up".	161.2539%
17		
18	Revenue Sensitive Tax Rates:	
19	customer accounting	0.5208%
20	other taxes	4.0734%
21		
22	Nominal Tax Rate	0.35
23		

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Weighted Average Cost of Capital

COMPANY PROPOSED

	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
1					
2	Long-term Debt	50.88%	5.18%	2.634%	
3	Short term Debt	0.00%	0.00%	0.000%	2.63%
4	Preferred Stock	0.02%	6.75%	0.001%	
5	Common Stock	49.10%	9.50%	4.665%	
6	Weighted Average Cost of Capital	100.00%		7.300%	
7					
8					

STAFF PROPOSED

	<u>Type of Capital</u>	<u>Cap.Structure</u>	<u>Cost</u>	<u>Weighted Cost</u>	<u>Debt Rate</u>
10					
11					
12	Long-term Debt	50.69%	5.21%	2.641%	
13	Short term Debt	0.19%	2.15%	0.004%	2.64500%
14	Preferred Stock	0.02%	6.75%	0.001%	
15	Common Stock	49.10%	9.25%	4.542%	
16	Weighted Average Cost of Capital	100.00%		7.190%	

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		3.1	3.2	3.3	3.4	3.5	3.6
		Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credits	Wheeling Revenue
Operating Revenues:							
1	General Business Revenues	(130,939,139)	(879,265)	(8,427,679)	8,112,496	-	-
2	Interdepartmental	-	-	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-	-	-
4	Other operating revenues	(419,729)	-	-	-	(443,696)	23,967
5	Total Operating Revenues	(144,781,651)	(879,265)	(8,427,679)	8,112,496	(443,696)	23,967
Operating Expenses:							
8	Steam Production	(53,445,160)	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-
10	Hydro Production	7,809	-	-	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-	-	-
12	Transmission	(25,452,025)	-	-	-	-	(66,703)
13	Distribution	89,787	-	-	-	-	-
14	Customer Accounting	425,682	-	-	-	-	-
15	Customer Service & Info	(11,532,818)	-	-	-	-	-
16	Sales	-	-	-	-	-	-
17	Administrative & General	(131,953)	-	-	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-	-	(66,703)
20	Depreciation	170,441	-	-	-	-	-
21	Amortization	29,453	-	-	-	-	-
22	Taxes Other than Income	221,813	-	-	-	-	-
23	Income Taxes: Federal	5,607,212	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)
24	: State	-	-	-	-	-	31,735
25	Deferred Income Taxes	2,132,548	-	-	-	1,144	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-	(2,990)	-
28	Total Operating Expenses:	(153,455,420)	(307,743)	(2,949,688)	2,839,374	(1,855)	(34,968)
30	Net Operating Income:	8,673,769	(571,522)	(5,477,991)	5,273,122	1,855	(288,403)
Rate Base:							
33	Electric Plant in Service	78,551,689	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-	-	-
41	Working Capital	21,768,047	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-	-
44	Total Electric Plant:	74,410,130	-	-	-	-	-
Deductions:							
47	Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-	-
48	Accum. Prov. for Amortization	(1,848,646)	-	-	-	-	-
49	Accum. Deferred Income Tax	8,916,623	-	-	-	1,006	-
50	Unamortized ITC	411	-	-	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-	-	-
52	Customer Service Deposits	(3,272,583)	-	-	-	-	-
53	Miscellaneous Deductions	901,777	-	-	-	(2,651)	-
54							
55	Total Deductions:	(34,883,568)	-	-	-	(1,645)	-
57	Total Rate Base:	39,526,562	-	-	-	(1,645)	-
58	Estimated Price Change	(9,404,021)	921,602	8,833,474	(8,503,116)	(3,182)	465,060
59							
TAX CALCULATION							
61	Per Company						
62	cross check	16,413,530					
63	Operating Revenue	16,413,530	(879,265)	(8,427,679)	8,112,496	2,990	(443,696)
64	Other Deductions	-	-	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-	-	-
66	Interest	511,229	-	-	-	-	-
67	Schedule "M" additions	957,081	-	-	-	-	-
68	Schedule "M" deductions	708,112	-	-	-	3,015	-
69							
70	Income Before Tax	16,155,137	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)
71	State Income Tax	-	-	-	-	-	-
72	Taxable Income	16,155,137	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)
73	Federal Income Tax Before Credits	5,654,298	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)
74	Federal Tax Credit	(47,086)	-	-	-	-	-
75	Federal Income Tax	5,607,212	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

	4.1	4.2	4.3	4.4
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues:				
1 General Business Revenues	(130,939,139)	-	-	-
2 Interdepartmental	-	-	-	-
3 Special Sales	(13,422,783)	-	-	-
4 Other operating revenues	(419,729)	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-
Operating Expenses:				
8 Steam Production	(53,445,160)	-	19,104	-
9 Nuclear Production	-	-	-	-
10 Hydro Production	7,809	-	7,809	-
11 Other Power Supply	(71,590,844)	96,473	10,881	124,438
12 Transmission	(25,452,025)	(199,638)	5,303	2,529
13 Distribution	89,787	-	17,398	(8,290)
14 Customer Accounting	425,682	(64)	10,940	(63)
15 Customer Service & Info	(11,532,818)	(1,502)	1,716	(26)
16 Sales	-	-	-	-
17 Administrative & General	(131,953)	157,882	23,229	(219,624)
18 Total O&M Expense	(161,629,522)	53,151	96,381	(101,011)
20 Depreciation	170,441	(132,826)	-	-
21 Amortization	29,453	-	-	-
22 Taxes Other than Income	221,813	-	-	-
23 Income Taxes: Federal	5,607,212	23,942	(33,733)	35,354
24 : State	-	-	-	889
25 Deferred Income Taxes	2,132,548	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc. Revenue & Expense	12,634	11,268	-	-
28 Total Operating Expenses:	(153,455,420)	(44,465)	62,648	(65,657)
29				
30 Net Operating Income:	8,673,769	44,465	(62,648)	65,657
Rate Base:				
33 Electric Plant in Service	78,551,689	-	-	-
34 Plant Held for Future Use	-	-	-	-
35 Misc. Deferred Debits	(10,238,299)	-	-	-
36 Electric Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-
39 Fuel Stock	(6,572,936)	-	-	-
40 Material & Supplies	(7,344,634)	-	-	-
41 Working Capital	21,768,047	-	-	-
42 Weatherization Loans	-	-	-	-
43 Misc. Rate Base	-	-	-	-
44 Total Electric Plant:	74,410,130	-	-	-
Deductions:				
47 Accum. Prov. for Depreciation	(38,583,406)	-	-	-
48 Accum. Prov. for Amortization	(1,848,646)	-	-	-
49 Accum. Deferred Income Tax	8,916,623	-	-	-
50 Unamortized ITC	411	-	-	-
51 Customer Advances for Const.	(997,745)	-	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-
53 Miscellaneous Deductions	901,777	-	-	-
54				
55 Total Deductions:	(34,883,568)	-	-	-
56				
57 Total Rate Base:	39,526,562	-	-	-
58 Estimated Price Change	(9,404,021)	(71,702)	101,023	(105,874)
59				
TAX CALCULATION				
61 Per Company				
62 cross check	16,413,530			
63 Operating Revenue	16,413,530	68,407	(96,381)	101,011
64 Other Deductions	-	-	-	2,539
65 Interest (AFUDC)	(3,867)	-	-	-
66 Interest	511,229	-	-	-
67 Schedule "M" additions	-	-	-	-
68 Schedule "M" deductions	708,112	-	-	-
69				
70 Income Before Tax	16,155,137	68,407	(96,381)	101,011
71 State Income Tax	-	-	-	2,539
72 Taxable Income	16,155,137	68,407	(96,381)	101,011
73 Federal Income Tax Before Credits	5,654,298	23,942	(33,733)	35,354
74 Federal Tax Credit	(47,086)	-	-	889
75 Federal Income Tax	5,607,212	23,942	(33,733)	35,354

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		4.5	4.6	4.7	4.8	4.9	4.10
		Remove Non-Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense
Operating Revenues:							
1	General Business Revenues	(130,939,139)	-	-	-	-	-
2	Interdepartmental	-	-	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-	-	-
4	Other operating revenues	(419,729)	-	-	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-	-	-
Operating Expenses:							
8	Steam Production	(53,445,160)	-	-	-	-	-
9	Nuclear Production	-	-	-	-	-	-
10	Hydro Production	7,809	-	-	-	-	-
11	Other Power Supply	(71,590,844)	-	58,270	-	-	-
12	Transmission	(25,452,025)	139,885	2,633	-	-	-
13	Distribution	89,787	-	80,679	-	-	-
14	Customer Accounting	425,682	-	-	-	-	414,869
15	Customer Service & Info	(11,532,818)	-	(11,532,983)	-	(23)	-
16	Sales	-	-	-	-	-	-
17	Administrative & General	(131,953)	-	141,500	-	(23,025)	-
18	Total O&M Expense	(161,629,522)	139,885	(11,532,983)	283,082	(23,025)	414,869
20	Depreciation	170,441	-	-	-	-	-
21	Amortization	29,453	-	-	-	-	-
22	Taxes Other than Income	221,813	-	-	-	-	-
23	Income Taxes: Federal	5,607,212	(48,960)	4,036,544	(99,079)	8	8,059
24	: State	-	-	-	-	-	(145,204)
25	Deferred Income Taxes	2,132,548	-	-	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-	-	-
28	Total Operating Expenses:	(153,455,420)	90,925	(7,496,439)	184,003	(15)	(14,966)
29							269,665
30	Net Operating Income:	8,673,769	(90,925)	7,496,439	(184,003)	15	14,966
31							(269,665)
Rate Base:							
33	Electric Plant in Service	78,551,689	-	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-	-	-
41	Working Capital	21,768,047	-	-	-	-	-
42	Weatherization Loans	-	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-	-
44	Total Electric Plant:	74,410,130	-	-	-	-	-
Deductions:							
47	Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-	-
48	Accum. Prov. for Amortization	(1,848,646)	-	-	-	-	-
49	Accum. Deferred Income Tax	8,916,623	-	-	-	-	-
50	Unamortized ITC	411	-	-	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-	-	-
52	Customer Service Deposits	(3,272,583)	-	-	-	-	-
53	Miscellaneous Deductions	901,777	-	-	-	-	-
54							
55	Total Deductions:	(34,883,568)	-	-	-	-	-
56							
57	Total Rate Base:	39,526,562	-	-	-	-	-
58	Estimated Price Change	(9,404,021)	146,620	(12,088,302)	296,711	(25)	(24,134)
59							434,845
TAX CALCULATION							
61	Per Company						
62	cross check	16,413,530					
63	Operating Revenue	16,413,530	(139,885)	11,532,983	(283,082)	23	23,025
64	Other Deductions	-	-	-	-	-	(414,869)
65	Interest (AFUDC)	(3,867)	-	-	-	-	-
66	Interest	511,229	-	-	-	-	-
67	Schedule "M" additions	957,081	-	-	-	-	-
68	Schedule "M" deductions	708,112	-	-	-	-	-
69							
70	Income Before Tax	16,155,137	(139,885)	11,532,983	(283,082)	23	23,025
71	State Income Tax	-	-	-	-	-	(414,869)
72	Taxable Income	16,155,137	(139,885)	11,532,983	(283,082)	23	23,025
73	Federal Income Tax Before Credits	5,654,298	(48,960)	4,036,544	(99,079)	8	8,059
74	Federal Tax Credit	(47,086)	-	-	-	-	(145,204)
75	Federal Income Tax	5,607,212	(48,960)	4,036,544	(99,079)	8	8,059

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

5.1

5.2

		Net Power Costs - Removal	Colstrip #3 Removal
Operating Revenues:			
1 General Business Revenues	(130,939,139)	(129,744,692)	-
2 Interdepartmental	-	-	-
3 Special Sales	(13,422,783)	(13,422,783)	-
4 Other operating revenues	(419,729)	-	-
5 Total Operating Revenues	(144,781,651)	(143,167,475)	-
Operating Expenses:			
8 Steam Production	(53,445,160)	(53,464,264)	-
9 Nuclear Production	-	-	-
10 Hydro Production	7,809	-	-
11 Other Power Supply	(71,590,844)	(71,878,393)	-
12 Transmission	(25,452,025)	(25,336,034)	-
13 Distribution	89,787	-	-
14 Customer Accounting	425,682	-	-
15 Customer Service & Info	(11,532,818)	-	-
16 Sales	-	-	-
17 Administrative & General	(131,953)	-	-
18 Total O&M Expense	(161,629,522)	(150,678,690)	-
20 Depreciation	170,441	-	(612,501)
21 Amortization	29,453	-	-
22 Taxes Other than Income	221,813	-	(39,453)
23 Income Taxes: Federal	5,607,212	2,628,925	71,334
24 : State	-	-	-
25 Deferred Income Taxes	2,132,548	-	150,268
26 Investment Tax Credit Adj.	-	-	-
27 Misc. Revenue & Expense	12,634	-	-
28 Total Operating Expenses:	(153,455,420)	(148,049,765)	(430,352)
30 Net Operating Income:	8,673,769	4,882,290	430,352
Rate Base:			
33 Electric Plant in Service	78,551,689	-	(28,085,021)
34 Plant Held for Future Use	-	-	-
35 Misc. Deferred Debits	(10,238,299)	-	-
36 Electric Plant Acq Adj	-	-	-
37 Nuclear Fuel	-	-	-
38 Prepayments	(1,753,737)	-	-
39 Fuel Stock	(6,572,936)	-	-
40 Material & Supplies	(7,344,634)	-	-
41 Working Capital	21,768,047	-	-
42 Weatherization Loans	-	-	-
43 Misc. Rate Base	-	-	-
44 Total Electric Plant:	74,410,130	-	(28,085,021)
Deductions:			
47 Accum. Prov. for Depreciation	(38,583,406)	-	19,121,392
48 Accum. Prov. for Amortization	(1,848,646)	-	-
49 Accum. Deferred Income Tax	8,916,623	-	1,153,438
50 Unamortized ITC	411	-	411
51 Customer Advances for Const.	(997,745)	-	-
52 Customer Service Deposits	(3,272,583)	-	-
53 Miscellaneous Deductions	901,777	-	-
54 Total Deductions:	(34,883,568)	-	20,275,241
57 Total Rate Base:	39,526,562	-	(7,809,780)
58 Estimated Price Change	(9,404,021)	(7,872,883)	(1,599,437)
TAX CALCULATION			
61 Per Company			
62 cross check	16,413,530		
63 Operating Revenue	16,413,530	7,511,215	651,954
64 Other Deductions	-	-	-
65 Interest (AFUDC)	(3,867)	-	-
66 Interest	511,229	-	-
67 Schedule "M" additions	957,081	-	(52,188)
68 Schedule "M" deductions	708,112	-	395,953
70 Income Before Tax	16,155,137	7,511,215	203,813
71 State Income Tax	-	-	-
72 Taxable Income	16,155,137	7,511,215	203,813
73 Federal Income Tax Before Credits	5,654,298	2,628,925	71,334
74 Federal Tax Credit	(47,086)	-	-
75 Federal Income Tax	5,607,212	2,628,925	71,334

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		6.1	6.2	6.3	6.4
		End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
Operating Revenues:					
1	General Business Revenues	(130,939,139)	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-
4	Other operating revenues	(419,729)	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	7,809	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-
12	Transmission	(25,452,025)	-	-	-
13	Distribution	89,787	-	-	-
14	Customer Accounting	425,682	-	-	-
15	Customer Service & Info	(11,532,818)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(131,953)	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	170,441	-	515,889	-
21	Amortization	29,453	-	43,669	-
22	Taxes Other than Income	221,813	-	-	-
23	Income Taxes: Federal	5,607,212	-	1,630	-
24	: State	-	-	-	-
25	Deferred Income Taxes	2,132,548	-	(214,125)	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-
28	Total Operating Expenses:	(153,455,420)	-	347,063	-
30	Net Operating Income:	8,673,769	-	(347,063)	-
Rate Base:					
33	Electric Plant in Service	78,551,689	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-
41	Working Capital	21,768,047	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	74,410,130	-	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,583,406)	(13,146,256)	-	(160,400)
48	Accum. Prov. for Amortization	(1,848,646)	(1,907,572)	-	-
49	Accum. Deferred Income Tax	8,916,623	-	214,125	-
50	Unamortized ITC	411	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-
52	Customer Service Deposits	(3,272,583)	-	-	-
53	Miscellaneous Deductions	901,777	-	-	-
54					
55	Total Deductions:	(34,883,568)	(15,053,829)	214,125	(160,400)
57	Total Rate Base:	39,526,562	(15,053,829)	214,125	(160,400)
58	Estimated Price Change	(9,404,021)	(1,745,364)	584,479	(18,597)
TAX CALCULATION					
61	Per Company				
62	cross check	16,413,530			
63	Operating Revenue	16,413,530	-	(559,558)	-
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-
66	Interest	511,229	-	-	-
67	Schedule "M" additions	957,081	-	564,216	-
68	Schedule "M" deductions	708,112	-	-	-
69					
70	Income Before Tax	16,155,137	-	4,658	-
71	State Income Tax	-	-	-	-
72	Taxable Income	16,155,137	-	4,658	-
73	Federal Income Tax Before Credits	5,654,298	-	1,630	-
74	Federal Tax Credit	(47,086)	-	-	-
75	Federal Income Tax	5,607,212	-	1,630	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		7.1	7.2	7.3	7.4
		Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
Operating Revenues:					
1	General Business Revenues	(130,939,139)	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-
4	Other operating revenues	(419,729)	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	7,809	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-
12	Transmission	(25,452,025)	-	-	-
13	Distribution	89,787	-	-	-
14	Customer Accounting	425,682	-	-	-
15	Customer Service & Info	(11,532,818)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(131,953)	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	170,441	-	-	-
21	Amortization	29,453	-	-	-
22	Taxes Other than Income	221,813	-	-	-
23	Income Taxes: Federal	5,607,212	(178,930)	(47,086)	-
24	: State	-	-	-	-
25	Deferred Income Taxes	2,132,548	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-
28	Total Operating Expenses:	(153,455,420)	(178,930)	(47,086)	-
30	Net Operating Income:	8,673,769	178,930	47,086	-
Rate Base:					
33	Electric Plant in Service	78,551,689	-	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-
41	Working Capital	21,768,047	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	74,410,130	-	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,583,406)	-	-	-
48	Accum. Prov. for Amortization	(1,848,646)	-	-	-
49	Accum. Deferred Income Tax	8,916,623	-	-	9,496,797
50	Unamortized ITC	411	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-
52	Customer Service Deposits	(3,272,583)	-	-	-
53	Miscellaneous Deductions	901,777	-	-	-
55	Total Deductions:	(34,883,568)	-	-	9,496,797
57	Total Rate Base:	39,526,562	-	-	9,496,797
58	Estimated Price Change	(9,404,021)	(288,532)	(75,927)	1,101,073
TAX CALCULATION					
61	Per Company				
62	cross check	16,413,530			
63	Operating Revenue	16,413,530	-	-	-
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-
66	Interest	511,229	511,229	-	-
67	Schedule "M" additions	957,081	-	-	-
68	Schedule "M" deductions	708,112	-	-	-
70	Income Before Tax	16,155,137	(511,229)	-	-
71	State Income Tax	-	-	-	-
72	Taxable Income	16,155,137	(511,229)	-	-
73	Federal Income Tax Before Credits	5,654,298	(178,930)	-	-
74	Federal Tax Credit	(47,086)	-	(47,086)	-
75	Federal Income Tax	5,607,212	(178,930)	(47,086)	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		7.5	7.6	7.7	7.8	7.9
		WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:						
1	General Business Revenues	(130,939,139)	-	-	-	-
2	Interdepartmental	-	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-	-
4	Other operating revenues	(419,729)	-	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-	-
Operating Expenses:						
8	Steam Production	(53,445,160)	-	-	-	-
9	Nuclear Production	-	-	-	-	-
10	Hydro Production	7,809	-	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-	-
12	Transmission	(25,452,025)	-	-	-	-
13	Distribution	89,787	-	-	-	-
14	Customer Accounting	425,682	-	-	-	-
15	Customer Service & Info	(11,532,818)	-	-	-	-
16	Sales	-	-	-	-	-
17	Administrative & General	(131,953)	-	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-	-
20	Depreciation	170,441	-	-	-	-
21	Amortization	29,453	-	-	-	-
22	Taxes Other than Income	221,813	(18,906)	-	280,172	-
23	Income Taxes: Federal	5,607,212	6,617	-	(98,060)	1,353
24	: State	-	-	-	-	-
25	Deferred Income Taxes	2,132,548	-	2,123,178	(54,571)	-
26	Investment Tax Credit Adj.	-	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-	-
28	Total Operating Expenses:	(153,455,420)	(12,289)	2,123,178	(54,571)	182,112
29						
30	Net Operating Income:	8,673,769	12,289	(2,123,178)	54,571	(182,112)
Rate Base:						
33	Electric Plant in Service	78,551,689	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-	-
36	Electric Plant Acq Adj	-	-	-	-	-
37	Nuclear Fuel	-	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-	-
41	Working Capital	21,768,047	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
43	Misc. Rate Base	-	-	-	-	-
44	Total Electric Plant:	74,410,130	-	-	-	-
Deductions:						
47	Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-
48	Accum. Prov. for Amortization	(1,848,646)	-	-	-	-
49	Accum. Deferred Income Tax	8,916,623	-	(2,260,168)	(78)	-
50	Unamortized ITC	411	-	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-	-
52	Customer Service Deposits	(3,272,583)	-	-	-	-
53	Miscellaneous Deductions	901,777	-	-	-	-
54						
55	Total Deductions:	(34,883,568)	-	(2,260,168)	(78)	-
56						
57	Total Rate Base:	39,526,562	-	(2,260,168)	(78)	-
58	Estimated Price Change	(9,404,021)	(19,816)	3,161,660	(88,007)	293,663
59						
TAX CALCULATION						
61	Per Company					
62	cross check	16,413,530				
63	Operating Revenue	16,413,530	18,906	-	(280,172)	-
64	Other Deductions	-	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-	(3,867)
66	Interest	511,229	-	-	-	-
67	Schedule "M" additions	957,081	-	-	-	-
68	Schedule "M" deductions	708,112	-	-	-	-
69						
70	Income Before Tax	16,155,137	18,906	-	(280,172)	3,867
71	State Income Tax	-	-	-	-	-
72	Taxable Income	16,155,137	18,906	-	(280,172)	3,867
73	Federal Income Tax Before Credits	5,654,298	6,617	-	(98,060)	1,353
74	Federal Tax Credit	(47,086)	-	-	-	-
75	Federal Income Tax	5,607,212	6,617	-	(98,060)	1,353

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Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

	8.1	8.2	8.3	8.4	8.5
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base
Operating Revenues:					
1 General Business Revenues	(130,939,139)	-	-	-	-
2 Interdepartmental	-	-	-	-	-
3 Special Sales	(13,422,783)	-	-	-	-
4 Other operating revenues	(419,729)	-	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-	-
Operating Expenses:					
8 Steam Production	(53,445,160)	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	7,809	-	-	-	-
11 Other Power Supply	(71,590,844)	-	-	-	-
12 Transmission	(25,452,025)	-	-	-	-
13 Distribution	89,787	-	-	-	-
14 Customer Accounting	425,682	-	-	-	-
15 Customer Service & Info	(11,532,818)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(131,953)	(211,914)	-	-	-
18 Total O&M Expense	(161,629,522)	(211,914)	-	-	-
20 Depreciation	170,441	-	-	445,416	-
21 Amortization	29,453	-	-	-	-
22 Taxes Other than Income	221,813	-	-	-	-
23 Income Taxes: Federal	5,607,212	247,649	-	(272,608)	-
24 : State	-	-	-	-	-
25 Deferred Income Taxes	2,132,548	100	-	126,553	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc. Revenue & Expense	12,634	-	-	-	-
28 Total Operating Expenses:	(153,455,420)	35,835	-	299,361	-
29 Net Operating Income:	8,673,769	(35,835)	-	(299,361)	-
Rate Base:					
33 Electric Plant in Service	78,551,689	72,495,515	-	9,799,155	-
34 Plant Held for Future Use	-	-	-	-	-
35 Misc. Deferred Debits	(10,238,299)	79,615	(326,957)	-	(6,990,957)
36 Electric Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-	(1,753,737)
39 Fuel Stock	(6,572,936)	-	-	-	(6,572,936)
40 Material & Supplies	(7,344,634)	-	-	-	(7,344,634)
41 Working Capital	21,768,047	-	-	-	(2,150,960)
42 Weatherization Loans	-	-	-	-	-
43 Misc. Rate Base	-	-	-	-	-
44 Total Electric Plant:	74,410,130	72,575,130	(326,957)	9,799,155	(24,813,223)
Deductions:					
47 Accum. Prov. for Depreciation	(38,583,406)	(44,736,612)	-	(474,335)	-
48 Accum. Prov. for Amortization	(1,848,646)	-	-	-	-
49 Accum. Deferred Income Tax	8,916,623	(388)	-	(1,037,509)	-
50 Unamortized ITC	411	-	-	-	-
51 Customer Advances for Const.	(997,745)	-	(997,745)	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-	-
53 Miscellaneous Deductions	901,777	-	-	-	1,181,552
54 Total Deductions:	(34,883,568)	(44,736,612)	(388)	(1,511,844)	1,181,552
57 Total Rate Base:	39,526,562	27,838,518	(327,345)	(997,745)	(23,631,671)
58 Estimated Price Change	(9,404,021)	3,227,641	19,832	(115,680)	(2,739,893)
TAX CALCULATION					
61 Per Company					
62 cross check	16,413,530	-	-	-	-
63 Operating Revenue	16,413,530	211,914	-	(445,416)	-
64 Other Deductions	-	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-	-
66 Interest	511,229	-	-	-	-
67 Schedule "M" additions	957,081	(363)	-	445,416	-
68 Schedule "M" deductions	708,112	(496,017)	-	778,881	-
69 Income Before Tax	16,155,137	707,568	-	(778,881)	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	16,155,137	707,568	-	(778,881)	-
73 Federal Income Tax Before Credits	5,654,298	247,649	-	(272,608)	-
74 Federal Tax Credit	(47,086)	-	-	-	-
75 Federal Income Tax	5,607,212	247,649	-	(272,608)	-

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Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

		8.6	8.7	8.8	8.9
		Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:					
1	General Business Revenues	(130,939,139)	-	-	-
2	Interdepartmental	-	-	-	-
3	Special Sales	(13,422,783)	-	-	-
4	Other operating revenues	(419,729)	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)	-	-	-
9	Nuclear Production	-	-	-	-
10	Hydro Production	7,809	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-
12	Transmission	(25,452,025)	-	-	-
13	Distribution	89,787	-	-	-
14	Customer Accounting	425,682	-	-	-
15	Customer Service & Info	(11,532,818)	-	-	-
16	Sales	-	-	-	-
17	Administrative & General	(131,953)	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	170,441	(17,991)	-	-
21	Amortization	29,453	-	-	-
22	Taxes Other than Income	221,813	-	-	-
23	Income Taxes: Federal	5,607,212	-	(2,901)	(1,524)
24	: State	-	-	-	-
25	Deferred Income Taxes	2,132,548	-	-	-
26	Investment Tax Credit Adj.	-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	4,355
28	Total Operating Expenses:	(153,455,420)	(17,991)	(2,901)	2,831
30	Net Operating Income:	8,673,769	17,991	2,901	(2,831)
Rate Base:					
33	Electric Plant in Service	78,551,689	(342,058)	-	-
34	Plant Held for Future Use	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-
36	Electric Plant Acq Adj	-	-	-	-
37	Nuclear Fuel	-	-	-	-
38	Prepayments	(1,753,737)	-	-	-
39	Fuel Stock	(6,572,936)	-	-	-
40	Material & Supplies	(7,344,634)	-	-	-
41	Working Capital	21,768,047	-	-	-
42	Weatherization Loans	-	-	-	-
43	Misc. Rate Base	-	-	-	-
44	Total Electric Plant:	74,410,130	(342,058)	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,583,406)	-	-	-
48	Accum. Prov. for Amortization	(1,848,646)	-	-	-
49	Accum. Deferred Income Tax	8,916,623	-	-	210,870
50	Unamortized ITC	411	-	-	-
51	Customer Advances for Const.	(997,745)	-	-	-
52	Customer Service Deposits	(3,272,583)	-	(3,272,583)	-
53	Miscellaneous Deductions	901,777	-	(277,124)	-
54					
55	Total Deductions:	(34,883,568)	-	(277,124)	210,870
57	Total Rate Base:	39,526,562	(342,058)	(277,124)	210,870
58	Estimated Price Change	(9,404,021)	(68,669)	(36,808)	(374,863)
59					
TAX CALCULATION					
61	Per Company				
62	cross check	16,413,530			
63	Operating Revenue	16,413,530	17,991	-	(4,355)
64	Other Deductions	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-
66	Interest	511,229	-	-	-
67	Schedule "M" additions	957,081	-	-	-
68	Schedule "M" deductions	708,112	17,991	8,289	-
69					
70	Income Before Tax	16,155,137	-	(8,289)	(4,355)
71	State Income Tax	-	-	-	-
72	Taxable Income	16,155,137	-	(8,289)	(4,355)
73	Federal Income Tax Before Credits	5,654,298	-	(2,901)	(1,524)
74	Federal Tax Credit	(47,086)	-	-	-
75	Federal Income Tax	5,607,212	-	(2,901)	(1,524)

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:				
1 General Business Revenues	(130,939,139)	-	-	-
2 Interdepartmental	-	-	-	-
3 Special Sales	(13,422,783)	-	-	-
4 Other operating revenues	(419,729)	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-
Operating Expenses:				
8 Steam Production	(53,445,160)	-	-	-
9 Nuclear Production	-	-	-	-
10 Hydro Production	7,809	-	-	-
11 Other Power Supply	(71,590,844)	-	-	-
12 Transmission	(25,452,025)	-	-	-
13 Distribution	89,787	-	-	-
14 Customer Accounting	425,682	-	-	-
15 Customer Service & Info	(11,532,818)	-	-	-
16 Sales	-	-	-	-
17 Administrative & General	(131,953)	-	-	-
18 Total O&M Expense	(161,629,522)	-	-	-
20 Depreciation	170,441	-	-	(27,546)
21 Amortization	29,453	-	-	(14,216)
22 Taxes Other than Income	221,813	-	-	-
23 Income Taxes: Federal	5,607,212	-	-	14,617
24 : State	-	-	-	-
25 Deferred Income Taxes	2,132,548	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-
27 Misc. Revenue & Expense	12,634	-	-	-
28 Total Operating Expenses:	(153,455,420)	-	-	(27,145)
30 Net Operating Income:	8,673,769	-	-	27,145
Rate Base:				
33 Electric Plant in Service	78,551,689	-	26,987,763	(2,303,664)
34 Plant Held for Future Use	-	-	-	-
35 Misc. Deferred Debits	(10,238,299)	-	-	(3,000,000)
36 Electric Plant Acq Adj	-	-	-	-
37 Nuclear Fuel	-	-	-	-
38 Prepayments	(1,753,737)	-	-	-
39 Fuel Stock	(6,572,936)	-	-	-
40 Material & Supplies	(7,344,634)	-	-	-
41 Working Capital	21,768,047	23,919,007	-	-
42 Weatherization Loans	-	-	-	-
43 Misc. Rate Base	-	-	-	-
44 Total Electric Plant:	74,410,130	23,919,007	26,987,763	(3,000,000)
45 Total Rate Base:	39,526,562	23,919,007	26,987,763	(1,431,933)
58 Estimated Price Change	(9,404,021)	2,773,207	3,129,003	(209,793)
Deductions:				
47 Accum. Prov. for Depreciation	(38,583,406)	-	-	812,805
48 Accum. Prov. for Amortization	(1,848,646)	-	-	58,926
49 Accum. Deferred Income Tax	8,916,623	-	-	1,138,530
50 Unamortized ITC	411	-	-	-
51 Customer Advances for Const.	(997,745)	-	-	-
52 Customer Service Deposits	(3,272,583)	-	-	-
53 Miscellaneous Deductions	901,777	-	-	-
54 Total Deductions:	(34,883,568)	-	-	1,138,530
TAX CALCULATION				
61 Per Company				
62 cross check	16,413,530	-	-	41,762
63 Operating Revenue	16,413,530	-	-	-
64 Other Deductions	-	-	-	-
65 Interest (AFUDC)	(3,867)	-	-	-
66 Interest	511,229	-	-	-
67 Schedule "M" additions	957,081	-	-	-
68 Schedule "M" deductions	708,112	-	-	-
70 Income Before Tax	16,155,137	-	-	41,762
71 State Income Tax	-	-	-	-
72 Taxable Income	16,155,137	-	-	41,762
73 Federal Income Tax Before Credits	5,654,298	-	-	14,617
74 Federal Tax Credit	(47,086)	-	-	-
75 Federal Income Tax	5,607,212	-	-	14,617

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Adjustments (Restating & Pro Forma)

9.1

		Production Factor
Operating Revenues:		
1 General Business Revenues	(130,939,139)	-
2 Interdepartmental	-	-
3 Special Sales	(13,422,783)	-
4 Other operating revenues	(419,729)	-
5 Total Operating Revenues	(144,781,651)	-
Operating Expenses:		
8 Steam Production	(53,445,160)	-
9 Nuclear Production	-	-
10 Hydro Production	7,809	-
11 Other Power Supply	(71,590,844)	-
12 Transmission	(25,452,025)	-
13 Distribution	89,787	-
14 Customer Accounting	425,682	-
15 Customer Service & Info	(11,532,818)	-
16 Sales	-	-
17 Administrative & General	(131,953)	-
18 Total O&M Expense	(161,629,522)	-
20 Depreciation	170,441	-
21 Amortization	29,453	-
22 Taxes Other than Income	221,813	-
23 Income Taxes: Federal	5,607,212	-
24 : State	-	-
25 Deferred Income Taxes	2,132,548	-
26 Investment Tax Credit Adj.	-	-
27 Misc. Revenue & Expense	12,634	-
28 Total Operating Expenses:	(153,455,420)	-
29		
30 Net Operating Income:	8,673,769	-
Rate Base:		
33 Electric Plant in Service	78,551,689	-
34 Plant Held for Future Use	-	-
35 Misc. Deferred Debits	(10,238,299)	-
36 Electric Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	(1,753,737)	-
39 Fuel Stock	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-
41 Working Capital	21,768,047	-
42 Weatherization Loans	-	-
43 Misc. Rate Base	-	-
44 Total Electric Plant:	74,410,130	-
Deductions:		
47 Accum. Prov. for Depreciation	(38,583,406)	-
48 Accum. Prov. for Amortization	(1,848,646)	-
49 Accum. Deferred Income Tax	8,916,623	-
50 Unamortized ITC	411	-
51 Customer Advances for Const.	(997,745)	-
52 Customer Service Deposits	(3,272,583)	-
53 Miscellaneous Deductions	901,777	-
54		
55 Total Deductions:	(34,883,568)	-
56		
57 Total Rate Base:	39,526,562	-
58 Estimated Price Change	(9,404,021)	-
TAX CALCULATION		
61 Per Company		
62 cross check	16,413,530	-
63 Operating Revenue	16,413,530	-
64 Other Deductions	-	-
65 Interest (AFUDC)	(3,867)	-
66 Interest	511,229	-
67 Schedule "M" additions	957,081	-
68 Schedule "M" deductions	708,112	-
69		
70 Income Before Tax	16,155,137	-
71 State Income Tax	-	-
72 Taxable Income	16,155,137	-
73 Federal Income Tax Before Credits	5,654,298	-
74 Federal Tax Credit	(47,086)	-
75 Federal Income Tax	5,607,212	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

		3.1	3.2	3.3	3.4	3.5	3.6
		Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credits	Wheeling Revenue
Operating Revenues:							
1	General Business Revenues	(139,051,636)	(879,265)	(8,427,679)			
2	Interdepartmental	-					
3	Special Sales	(13,422,783)					
4	Other operating revenues	(419,729)				(443,696)	23,967
5	Total Operating Revenues	(152,894,148)	(879,265)	(8,427,679)	-	(443,696)	23,967
6							
Operating Expenses:							
8	Steam Production	(53,445,160)					
9	Nuclear Production	-					
10	Hydro Production	7,809					
11	Other Power Supply	(71,590,844)					
12	Transmission	(25,452,025)					(66,703)
13	Distribution	89,787					
14	Customer Accounting	425,682					
15	Customer Service & Info	(11,532,818)					
16	Sales	-					
17	Administrative & General	(131,953)					
18	Total O&M Expense	(161,629,522)	-	-	-	-	(66,703)
19							
20	Depreciation	(247,429)					
21	Amortization	43,669					
22	Taxes Other than Income	240,719					
23	Income Taxes: Federal	4,082,345	(307,743)	(2,949,688)	-	(9)	(155,293)
24	: State	-	-	-	-	-	-
25	Deferred Income Taxes	2,005,995				1,144	
26	Investment Tax Credit Adj.	-					
27	Misc. Revenue & Expense	12,634				(2,990)	
28	Total Operating Expenses:	(155,491,589)	(307,743)	(2,949,688)	-	(1,855)	(155,293)
29							
30	Net Operating Income:	2,597,441	(571,522)	(5,477,991)	-	1,855	(288,403)
31							
Rate Base:							
33	Electric Plant in Service	71,056,198					
34	Plant Held for Future Use	-					
35	Misc. Deferred Debits	(10,238,299)					
36	Electric Plant Acq Adj	-					
37	Nuclear Fuel	-					
38	Prepayments	(1,753,737)					
39	Fuel Stock	(6,572,936)					
40	Material & Supplies	(7,344,634)					
41	Working Capital	21,768,047					
42	Weatherization Loans	-					
43	Misc. Rate Base	-					
44	Total Electric Plant:	66,914,639	-	-	-	-	-
45							
Deductions:							
47	Accum. Prov. for Depreciation	(38,921,876)					
48	Accum. Prov. for Amortization	(1,907,572)					
49	Accum. Deferred Income Tax	9,954,132				1,006	
50	Unamortized ITC	411					
51	Customer Advances for Const.	(997,745)					
52	Customer Service Deposits	(3,272,583)					
53	Miscellaneous Deductions	901,777				(2,651)	
54							
55	Total Deductions:	(34,243,455)	-	-	-	(1,645)	-
56							
57	Total Rate Base:	32,671,184	-	-	-	(1,645)	-
58	Estimated Price Change	(400,528)	921,602	8,833,474	-	(3,182)	465,060
59							
TAX CALCULATION							
61	Per Company						
62	cross check	8,685,781					
63	Operating Revenue	8,685,781	(879,265)	(8,427,679)	-	2,990	(443,696)
64	Other Deductions						90,670
65	Interest (AFUDC)	(3,867)					
66	Interest	292,029					
67	Schedule "M" additions	511,665					
68	Schedule "M" deductions	(70,769)				3,015	
69							
70	Income Before Tax	8,980,053	(879,265)	(8,427,679)	-	(25)	(443,696)
71	State Income Tax	-	-	-	-	-	-
72	Taxable Income	8,980,053	(879,265)	(8,427,679)	-	(25)	(443,696)
73	Federal Income Tax Before Credits	3,143,018	(307,743)	(2,949,688)	-	(9)	(155,293)
74	Federal Tax Credit	939,327					31,735
75	Federal Income Tax	4,082,345	(307,743)	(2,949,688)	-	(9)	(155,293)

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

	4.1	4.2	4.3	4.4
	Miscellaneous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues:				
1 General Business Revenues	(139,051,636)			
2 Interdepartmental	-			
3 Special Sales	(13,422,783)			
4 Other operating revenues	(419,729)			
5 Total Operating Revenues	(152,894,148)	-	-	-
Operating Expenses:				
8 Steam Production	(53,445,160)	19,104		
9 Nuclear Production	-			
10 Hydro Production	7,809	7,809		
11 Other Power Supply	(71,590,844)	96,473	10,881	124,438
12 Transmission	(25,452,025)	(199,638)	5,303	2,529
13 Distribution	89,787		17,398	(8,290)
14 Customer Accounting	425,682	(64)	10,940	(63)
15 Customer Service & Info	(11,532,818)	(1,502)	1,716	
16 Sales				(26)
17 Administrative & General	(131,953)	157,882	23,229	(219,624)
18 Total O&M Expense	(161,629,522)	53,151	96,381	(101,011)
19				
20 Depreciation	(247,429)	(132,826)		
21 Amortization	43,669			
22 Taxes Other than Income	240,719			
23 Income Taxes: Federal	4,082,345	23,942	(33,733)	35,354
24 : State	-	-	-	889
25 Deferred Income Taxes	2,005,995			
26 Investment Tax Credit Adj.	-			
27 Misc. Revenue & Expense	12,634	11,268		
28 Total Operating Expenses:	(155,491,589)	(44,465)	62,648	(65,657)
29				
30 Net Operating Income:	2,597,441	44,465	(62,648)	65,657
31				
Rate Base:				
33 Electric Plant in Service	71,056,198			
34 Plant Held for Future Use	-			
35 Misc. Deferred Debits	(10,238,299)			
36 Electric Plant Acq Adj	-			
37 Nuclear Fuel	-			
38 Prepayments	(1,753,737)			
39 Fuel Stock	(6,572,936)			
40 Material & Supplies	(7,344,634)			
41 Working Capital	21,768,047			
42 Weatherization Loans	-			
43 Misc. Rate Base	-			
44 Total Electric Plant:	66,914,639	-	-	-
45				
Deductions:				
47 Accum. Prov. for Depreciation	(38,921,876)			
48 Accum. Prov. for Amortization	(1,907,572)			
49 Accum. Deferred Income Tax	9,954,132			
50 Unamortized ITC	411			
51 Customer Advances for Const.	(997,745)			
52 Customer Service Deposits	(3,272,583)			
53 Miscellaneous Deductions	901,777			
54				
55 Total Deductions:	(34,243,455)	-	-	-
56				
57 Total Rate Base:	32,671,184	-	-	-
58 Estimated Price Change	(400,528)	(71,702)	101,023	(105,874)
59				
TAX CALCULATION				
61 Per Company				
62 cross check	8,685,781			
63 Operating Revenue	8,685,781	68,407	(96,381)	101,011
64 Other Deductions				2,539
65 Interest (AFUDC)	(3,867)			
66 Interest	292,029			
67 Schedule "M" additions	511,665			
68 Schedule "M" deductions	(70,769)			
69				
70 Income Before Tax	8,980,053	68,407	(96,381)	101,011
71 State Income Tax	-	-	-	-
72 Taxable Income	8,980,053	68,407	(96,381)	101,011
73 Federal Income Tax Before Credits	3,143,018	23,942	(33,733)	35,354
74 Federal Tax Credit	939,327			889
75 Federal Income Tax	4,082,345	23,942	(33,733)	35,354

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

	4.5	4.6	4.7	4.8	4.9	4.10	
	Remove Non-Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue-Sensitive/Uncollectible Expense	
Operating Revenues:							
1 General Business Revenues	(139,051,636)						
2 Interdepartmental	-						
3 Special Sales	(13,422,783)						
4 Other operating revenues	(419,729)						
5 Total Operating Revenues	(152,894,148)	-	-	-	-	-	-
Operating Expenses:							
8 Steam Production	(53,445,160)						
9 Nuclear Production	-						
10 Hydro Production	7,809						
11 Other Power Supply	(71,590,844)			58,270			
12 Transmission	(25,452,025)	139,885		2,633			
13 Distribution	89,787			80,679			
14 Customer Accounting	425,682						414,869
15 Customer Service & Info	(11,532,818)		(11,532,983)		(23)		
16 Sales							
17 Administrative & General	(131,953)			141,500		(23,025)	
18 Total O&M Expense	(161,629,522)	139,885	(11,532,983)	283,082	(23)	(23,025)	414,869
20 Depreciation	(247,429)						
21 Amortization	43,669						
22 Taxes Other than Income	240,719						
23 Income Taxes: Federal	4,082,345	(48,960)	4,036,544	(99,079)	8	8,059	(145,204)
24 : State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,005,995						
26 Investment Tax Credit Adj.	-						
27 Misc. Revenue & Expense	12,634						
28 Total Operating Expenses:	(155,491,589)	90,925	(7,496,439)	184,003	(15)	(14,966)	269,665
29							
30 Net Operating Income:	2,597,441	(90,925)	7,496,439	(184,003)	15	14,966	(269,665)
Rate Base:							
33 Electric Plant in Service	71,056,198						
34 Plant Held for Future Use	-						
35 Misc. Deferred Debits	(10,238,299)						
36 Electric Plant Acq Adj	-						
37 Nuclear Fuel	-						
38 Prepayments	(1,753,737)						
39 Fuel Stock	(6,572,936)						
40 Material & Supplies	(7,344,634)						
41 Working Capital	21,768,047						
42 Weatherization Loans	-						
43 Misc. Rate Base	-						
44 Total Electric Plant:	66,914,639	-	-	-	-	-	-
Deductions:							
47 Accum. Prov. for Depreciation	(38,921,876)						
48 Accum. Prov. for Amortization	(1,907,572)						
49 Accum. Deferred Income Tax	9,954,132						
50 Unamortized ITC	411						
51 Customer Advances for Const.	(997,745)						
52 Customer Service Deposits	(3,272,583)						
53 Miscellaneous Deductions	901,777						
54							
55 Total Deductions:	(34,243,455)	-	-	-	-	-	-
56							
57 Total Rate Base:	32,671,184	-	-	-	-	-	-
58 Estimated Price Change	(400,528)	146,620	(12,088,302)	296,711	(25)	(24,134)	434,845
TAX CALCULATION							
61 Per Company							
62 cross check	8,685,781						
63 Operating Revenue	8,685,781	(139,885)	11,532,983	(283,082)	23	23,025	(414,869)
64 Other Deductions							
65 Interest (AFUDC)	(3,867)						
66 Interest	292,029						
67 Schedule "M" additions	511,665						
68 Schedule "M" deductions	(70,769)						
69							
70 Income Before Tax	8,980,053	(139,885)	11,532,983	(283,082)	23	23,025	(414,869)
71 State Income Tax	-	-	-	-	-	-	-
72 Taxable Income	8,980,053	(139,885)	11,532,983	(283,082)	23	23,025	(414,869)
73 Federal Income Tax Before Credits	3,143,018	(48,960)	4,036,544	(99,079)	8	8,059	(145,204)
74 Federal Tax Credit	939,327						
75 Federal Income Tax	4,082,345	(48,960)	4,036,544	(99,079)	8	8,059	(145,204)

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

Summary of Restating Adjustments

5.1

5.2

		Net Power Costs - Removal	Colstrip #3 Removal
Operating Revenues:			
1 General Business Revenues	(139,051,636)	(129,744,692)	
2 Interdepartmental	-		
3 Special Sales	(13,422,783)	(13,422,783)	
4 Other operating revenues	(419,729)		
5 Total Operating Revenues	(152,894,148)	(143,167,475)	-
Operating Expenses:			
8 Steam Production	(53,445,160)	(53,464,264)	
9 Nuclear Production	-		
10 Hydro Production	7,809		
11 Other Power Supply	(71,590,844)	(71,878,393)	
12 Transmission	(25,452,025)	(25,336,034)	
13 Distribution	89,787		
14 Customer Accounting	425,682		
15 Customer Service & Info	(11,532,818)		
16 Sales			
17 Administrative & General	(131,953)		
18 Total O&M Expense	(161,629,522)	(150,678,690)	-
20 Depreciation	(247,429)		(612,501)
21 Amortization	43,669		
22 Taxes Other than Income	240,719		(39,453)
23 Income Taxes: Federal	4,082,345	2,628,925	71,334
24 : State	-	-	-
25 Deferred Income Taxes	2,005,995		150,268
26 Investment Tax Credit Adj.	-		
27 Misc. Revenue & Expense	12,634		
28 Total Operating Expenses:	(155,491,589)	(148,049,765)	(430,352)
30 Net Operating Income:	2,597,441	4,882,290	430,352
Rate Base:			
33 Electric Plant in Service	71,056,198		(28,085,021)
34 Plant Held for Future Use	-		
35 Misc. Deferred Debits	(10,238,299)		
36 Electric Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	(1,753,737)		
39 Fuel Stock	(6,572,936)		
40 Material & Supplies	(7,344,634)		
41 Working Capital	21,768,047		
42 Weatherization Loans	-		
43 Misc. Rate Base	-		
44 Total Electric Plant:	66,914,639	-	(28,085,021)
Deductions:			
47 Accum. Prov. for Depreciation	(38,921,876)		19,121,392
48 Accum. Prov. for Amortization	(1,907,572)		
49 Accum. Deferred Income Tax	9,954,132		1,153,438
50 Unamortized ITC	411		411
51 Customer Advances for Const.	(997,745)		
52 Customer Service Deposits	(3,272,583)		
53 Miscellaneous Deductions	901,777		
55 Total Deductions:	(34,243,455)	-	20,275,241
57 Total Rate Base:	32,671,184	-	(7,809,780)
58 Estimated Price Change	(400,528)	(7,872,883)	(1,599,437)
TAX CALCULATION			
61 Per Company			
62 cross check	8,685,781		
63 Operating Revenue	8,685,781	7,511,215	651,954
64 Other Deductions			
65 Interest (AFUDC)	(3,867)		
66 Interest	292,029		
67 Schedule "M" additions	511,665		(52,188)
68 Schedule "M" deductions	(70,769)		395,953
70 Income Before Tax	8,980,053	7,511,215	203,813
71 State Income Tax	-	-	-
72 Taxable Income	8,980,053	7,511,215	203,813
73 Federal Income Tax Before Credits	3,143,018	2,628,925	71,334
74 Federal Tax Credit	939,327		
75 Federal Income Tax	4,082,345	2,628,925	71,334

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

		6.1	6.2	6.3	6.4
		End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
Operating Revenues:					
1	General Business Revenues	(139,051,636)			
2	Interdepartmental	-			
3	Special Sales	(13,422,783)			
4	Other operating revenues	(419,729)			
5	Total Operating Revenues	(152,894,148)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)			
9	Nuclear Production	-			
10	Hydro Production	7,809			
11	Other Power Supply	(71,590,844)			
12	Transmission	(25,452,025)			
13	Distribution	89,787			
14	Customer Accounting	425,682			
15	Customer Service & Info	(11,532,818)			
16	Sales	-			
17	Administrative & General	(131,953)			
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	(247,429)	515,889		
21	Amortization	43,669	43,669		
22	Taxes Other than Income	240,719			
23	Income Taxes: Federal	4,082,345	1,630		
24	: State	-	-		
25	Deferred Income Taxes	2,005,995	(214,125)		
26	Investment Tax Credit Adj.	-			
27	Misc. Revenue & Expense	12,634			
28	Total Operating Expenses:	(155,491,589)	347,063	-	-
30	Net Operating Income:	2,597,441	(347,063)	-	-
Rate Base:					
33	Electric Plant in Service	71,056,198			
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	(10,238,299)			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	(1,753,737)			
39	Fuel Stock	(6,572,936)			
40	Material & Supplies	(7,344,634)			
41	Working Capital	21,768,047			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	66,914,639	-	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,921,876)	(13,146,256)	(160,400)	
48	Accum. Prov. for Amortization	(1,907,572)	(1,907,572)		
49	Accum. Deferred Income Tax	9,954,132	214,125		
50	Unamortized ITC	411			
51	Customer Advances for Const.	(997,745)			
52	Customer Service Deposits	(3,272,583)			
53	Miscellaneous Deductions	901,777			
55	Total Deductions:	(34,243,455)	(15,053,829)	214,125	(160,400)
57	Total Rate Base:	32,671,184	(15,053,829)	214,125	(160,400)
58	Estimated Price Change	(400,528)	(1,745,364)	584,479	(18,597)
TAX CALCULATION					
61	Per Company				
62	cross check	8,685,781			
63	Operating Revenue	8,685,781	-	(559,558)	-
64	Other Deductions				
65	Interest (AFUDC)	(3,867)			
66	Interest	292,029			
67	Schedule "M" additions	511,665	564,216		
68	Schedule "M" deductions	(70,769)			
70	Income Before Tax	8,980,053	-	4,658	-
71	State Income Tax	-	-	-	-
72	Taxable Income	8,980,053	-	4,658	-
73	Federal Income Tax Before Credits	3,143,018	-	1,630	-
74	Federal Tax Credit	939,327			
75	Federal Income Tax	4,082,345	-	1,630	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

7.1 7.2 7.3 7.4

		Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
Operating Revenues:					
1	General Business Revenues	(139,051,636)			
2	Interdepartmental	-			
3	Special Sales	(13,422,783)			
4	Other operating revenues	(419,729)			
5	Total Operating Revenues	(152,894,148)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)			
9	Nuclear Production	-			
10	Hydro Production	7,809			
11	Other Power Supply	(71,590,844)			
12	Transmission	(25,452,025)			
13	Distribution	89,787			
14	Customer Accounting	425,682			
15	Customer Service & Info	(11,532,818)			
16	Sales	-			
17	Administrative & General	(131,953)			
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	(247,429)			
21	Amortization	43,669			
22	Taxes Other than Income	240,719			
23	Income Taxes: Federal	4,082,345	(102,210)	939,327	-
24	: State	-	-	-	-
25	Deferred Income Taxes	2,005,995			
26	Investment Tax Credit Adj.	-			
27	Misc. Revenue & Expense	12,634			
28	Total Operating Expenses:	(155,491,589)	(102,210)	939,327	-
30	Net Operating Income:	2,597,441	102,210	(939,327)	-
Rate Base:					
33	Electric Plant in Service	71,056,198			
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	(10,238,299)			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	(1,753,737)			
39	Fuel Stock	(6,572,936)			
40	Material & Supplies	(7,344,634)			
41	Working Capital	21,768,047			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	66,914,639	-	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,921,876)			
48	Accum. Prov. for Amortization	(1,907,572)			
49	Accum. Deferred Income Tax	9,954,132			9,496,797
50	Unamortized ITC	411			
51	Customer Advances for Const.	(997,745)			
52	Customer Service Deposits	(3,272,583)			
53	Miscellaneous Deductions	901,777			
54					
55	Total Deductions:	(34,243,455)	-	-	9,496,797
57	Total Rate Base:	32,671,184	-	-	9,496,797
58	Estimated Price Change	(400,528)	(164,818)	1,514,702	1,101,073
TAX CALCULATION					
61	Per Company				
62	cross check	8,685,781			
63	Operating Revenue	8,685,781			
64	Other Deductions				
65	Interest (AFUDC)	(3,867)			
66	Interest	292,029	292,029		
67	Schedule "M" additions	511,665			
68	Schedule "M" deductions	(70,769)			
70	Income Before Tax	8,980,053	(292,029)		
71	State Income Tax	-	-		
72	Taxable Income	8,980,053	(292,029)		
73	Federal Income Tax Before Credits	3,143,018	(102,210)		
74	Federal Tax Credit			939,327	
75	Federal Income Tax	4,082,345	(102,210)	939,327	

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

		7.5	7.6	7.7	7.8	7.9
		WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:						
1	General Business Revenues	(139,051,636)				
2	Interdepartmental	-				
3	Special Sales	(13,422,783)				
4	Other operating revenues	(419,729)				
5	Total Operating Revenues	(152,894,148)	-	-	-	-
Operating Expenses:						
8	Steam Production	(53,445,160)				
9	Nuclear Production	-				
10	Hydro Production	7,809				
11	Other Power Supply	(71,590,844)				
12	Transmission	(25,452,025)				
13	Distribution	89,787				
14	Customer Accounting	425,682				
15	Customer Service & Info	(11,532,818)				
16	Sales					
17	Administrative & General	(131,953)				
18	Total O&M Expense	(161,629,522)	-	-	-	-
20	Depreciation	(247,429)				
21	Amortization	43,669				
22	Taxes Other than Income	240,719			280,172	
23	Income Taxes: Federal	4,082,345			(98,060)	1,353
24	: State					
25	Deferred Income Taxes	2,005,995	2,123,178	(54,571)		
26	Investment Tax Credit Adj.	-				
27	Misc. Revenue & Expense	12,634				
28	Total Operating Expenses:	(155,491,589)	-	2,123,178	(54,571)	182,112
29						1,353
30	Net Operating Income:	2,597,441	-	(2,123,178)	54,571	(182,112)
31						(1,353)
Rate Base:						
33	Electric Plant in Service	71,056,198				
34	Plant Held for Future Use	-				
35	Misc. Deferred Debits	(10,238,299)				
36	Electric Plant Acq Adj	-				
37	Nuclear Fuel	-				
38	Prepayments	(1,753,737)				
39	Fuel Stock	(6,572,936)				
40	Material & Supplies	(7,344,634)				
41	Working Capital	21,768,047				
42	Weatherization Loans	-				
43	Misc. Rate Base	-				
44	Total Electric Plant:	66,914,639	-	-	-	-
Deductions:						
47	Accum. Prov. for Depreciation	(38,921,876)				
48	Accum. Prov. for Amortization	(1,907,572)				
49	Accum. Deferred Income Tax	9,954,132		(2,260,168)	(78)	
50	Unamortized ITC	411				
51	Customer Advances for Const.	(997,745)				
52	Customer Service Deposits	(3,272,583)				
53	Miscellaneous Deductions	901,777				
54						
55	Total Deductions:	(34,243,455)	-	(2,260,168)	(78)	-
56						
57	Total Rate Base:	32,671,184	-	(2,260,168)	(78)	-
58	Estimated Price Change	(400,528)	-	3,161,660	(88,007)	293,663
59						2,182
TAX CALCULATION						
61	Per Company					
62	cross check	8,685,781				
63	Operating Revenue	8,685,781			(280,172)	
64	Other Deductions					
65	Interest (AFUDC)	(3,867)				(3,867)
66	Interest	292,029				
67	Schedule "M" additions	511,665				
68	Schedule "M" deductions	(70,769)				
69						
70	Income Before Tax	8,980,053	-	-	(280,172)	3,867
71	State Income Tax	-				
72	Taxable Income	8,980,053	-	-	(280,172)	3,867
73	Federal Income Tax Before Credits	3,143,018			(98,060)	1,353
74	Federal Tax Credit	939,327				
75	Federal Income Tax	4,082,345	-	-	(98,060)	1,353

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

	8.1	8.2	8.3	8.4	8.5
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base
Operating Revenues:					
1 General Business Revenues	(139,051,636)				
2 Interdepartmental	-				
3 Special Sales	(13,422,783)				
4 Other operating revenues	(419,729)				
5 Total Operating Revenues	(152,894,148)	-	-	-	-
Operating Expenses:					
8 Steam Production	(53,445,160)				
9 Nuclear Production	-				
10 Hydro Production	7,809				
11 Other Power Supply	(71,590,844)				
12 Transmission	(25,452,025)				
13 Distribution	89,787				
14 Customer Accounting	425,682				
15 Customer Service & Info	(11,532,818)				
16 Sales	-				
17 Administrative & General	(131,953)	(211,914)			
18 Total O&M Expense	(161,629,522)	-	(211,914)	-	-
20 Depreciation	(247,429)				
21 Amortization	43,669				
22 Taxes Other than Income	240,719				
23 Income Taxes: Federal	4,082,345	247,649			
24 : State	-	-			
25 Deferred Income Taxes	2,005,995	100			
26 Investment Tax Credit Adj.	-				
27 Misc. Revenue & Expense	12,634				
28 Total Operating Expenses:	(155,491,589)	-	35,835	-	-
30 Net Operating Income:	2,597,441	-	(35,835)	-	-
Rate Base:					
33 Electric Plant in Service	71,056,198	72,495,515			
34 Plant Held for Future Use	-				
35 Misc. Deferred Debits	(10,238,299)	79,615	(326,957)		(6,990,957)
36 Electric Plant Acq Adj	-				
37 Nuclear Fuel	-				
38 Prepayments	(1,753,737)				(1,753,737)
39 Fuel Stock	(6,572,936)				(6,572,936)
40 Material & Supplies	(7,344,634)				(7,344,634)
41 Working Capital	21,768,047				(2,150,960)
42 Weatherization Loans	-				
43 Misc. Rate Base	-				
44 Total Electric Plant:	66,914,639	72,575,130	(326,957)	-	(24,813,223)
Deductions:					
47 Accum. Prov. for Depreciation	(38,921,876)	(44,736,612)			
48 Accum. Prov. for Amortization	(1,907,572)				
49 Accum. Deferred Income Tax	9,954,132		(388)		
50 Unamortized ITC	411				
51 Customer Advances for Const.	(997,745)		(997,745)		
52 Customer Service Deposits	(3,272,583)				
53 Miscellaneous Deductions	901,777				1,181,552
54 Total Deductions:	(34,243,455)	(44,736,612)	(388)	(997,745)	1,181,552
57 Total Rate Base:	32,671,184	27,838,518	(327,345)	(997,745)	(23,631,671)
58 Estimated Price Change	(400,528)	3,227,641	19,832	(115,680)	(2,739,893)
TAX CALCULATION					
61 Per Company					
62 cross check	8,685,781				
63 Operating Revenue	8,685,781	-	211,914	-	-
64 Other Deductions					
65 Interest (AFUDC)	(3,867)				
66 Interest	292,029				
67 Schedule "M" additions	511,665		(363)		
68 Schedule "M" deductions	(70,769)		(496,017)		
70 Income Before Tax	8,980,053	-	707,568	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	8,980,053	-	707,568	-	-
73 Federal Income Tax Before Credits	3,143,018	-	247,649	-	-
74 Federal Tax Credit	939,327				
75 Federal Income Tax	4,082,345	-	247,649	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

		8.6	8.7	8.8	8.9
		Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:					
1	General Business Revenues	(139,051,636)			
2	Interdepartmental	-			
3	Special Sales	(13,422,783)			
4	Other operating revenues	(419,729)			
5	Total Operating Revenues	(152,894,148)	-	-	-
Operating Expenses:					
8	Steam Production	(53,445,160)			
9	Nuclear Production	-			
10	Hydro Production	7,809			
11	Other Power Supply	(71,590,844)			
12	Transmission	(25,452,025)			
13	Distribution	89,787			
14	Customer Accounting	425,682			
15	Customer Service & Info	(11,532,818)			
16	Sales	-			
17	Administrative & General	(131,953)			
18	Total O&M Expense	(161,629,522)	-	-	-
20	Depreciation	(247,429)	(17,991)		
21	Amortization	43,669			
22	Taxes Other than Income	240,719			
23	Income Taxes: Federal	4,082,345	-	(2,901)	(1,524)
24	: State	-	-	-	-
25	Deferred Income Taxes	2,005,995			
26	Investment Tax Credit Adj.	-			
27	Misc. Revenue & Expense	12,634		4,355	
28	Total Operating Expenses:	(155,491,589)	(17,991)	(2,901)	2,831
29					
30	Net Operating Income:	2,597,441	17,991	2,901	(2,831)
Rate Base:					
33	Electric Plant in Service	71,056,198	(342,058)		
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	(10,238,299)			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	(1,753,737)			
39	Fuel Stock	(6,572,936)			
40	Material & Supplies	(7,344,634)			
41	Working Capital	21,768,047			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	66,914,639	(342,058)	-	-
Deductions:					
47	Accum. Prov. for Depreciation	(38,921,876)			
48	Accum. Prov. for Amortization	(1,907,572)			
49	Accum. Deferred Income Tax	9,954,132			210,870
50	Unamortized ITC	411			
51	Customer Advances for Const.	(997,745)			
52	Customer Service Deposits	(3,272,583)		(3,272,583)	
53	Miscellaneous Deductions	901,777		(277,124)	
54					
55	Total Deductions:	(34,243,455)	-	(277,124)	(3,272,583)
56					
57	Total Rate Base:	32,671,184	(342,058)	(277,124)	(3,272,583)
58	Estimated Price Change	(400,528)	(68,669)	(36,808)	(374,863)
59					
TAX CALCULATION					
61	Per Company				
62	cross check	8,685,781			
63	Operating Revenue	8,685,781	17,991	-	(4,355)
64	Other Deductions				
65	Interest (AFUDC)	(3,867)			
66	Interest	292,029			
67	Schedule "M" additions	511,665			
68	Schedule "M" deductions	(70,769)	17,991	8,289	
69					
70	Income Before Tax	8,980,053	-	(8,289)	(4,355)
71	State Income Tax	-			
72	Taxable Income	8,980,053	-	(8,289)	(4,355)
73	Federal Income Tax Before Credits	3,143,018	-	(2,901)	(1,524)
74	Federal Tax Credit	939,327			
75	Federal Income Tax	4,082,345	-	(2,901)	(1,524)

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:				
1 General Business Revenues	(139,051,636)			
2 Interdepartmental	-			
3 Special Sales	(13,422,783)			
4 Other operating revenues	(419,729)			
5 Total Operating Revenues	(152,894,148)	-	-	-
Operating Expenses:				
8 Steam Production	(53,445,160)			
9 Nuclear Production	-			
10 Hydro Production	7,809			
11 Other Power Supply	(71,590,844)			
12 Transmission	(25,452,025)			
13 Distribution	89,787			
14 Customer Accounting	425,682			
15 Customer Service & Info	(11,532,818)			
16 Sales	-			
17 Administrative & General	(131,953)			
18 Total O&M Expense	(161,629,522)	-	-	-
20 Depreciation	(247,429)			
21 Amortization	43,669			
22 Taxes Other than Income	240,719			
23 Income Taxes: Federal	4,082,345			
24 : State	-			
25 Deferred Income Taxes	2,005,995			
26 Investment Tax Credit Adj.	-			
27 Misc. Revenue & Expense	12,634			
28 Total Operating Expenses:	(155,491,589)	-	-	-
29				
30 Net Operating Income:	2,597,441	-	-	-
Rate Base:				
33 Electric Plant in Service	71,056,198	26,987,763		
34 Plant Held for Future Use	-			
35 Misc. Deferred Debits	(10,238,299)		(3,000,000)	
36 Electric Plant Acq Adj	-			
37 Nuclear Fuel	-			
38 Prepayments	(1,753,737)			
39 Fuel Stock	(6,572,936)			
40 Material & Supplies	(7,344,634)			
41 Working Capital	21,768,047	23,919,007		
42 Weatherization Loans	-			
43 Misc. Rate Base	-			
44 Total Electric Plant:	66,914,639	23,919,007	26,987,763	(3,000,000)
Deductions:				
47 Accum. Prov. for Depreciation	(38,921,876)			
48 Accum. Prov. for Amortization	(1,907,572)			
49 Accum. Deferred Income Tax	9,954,132		1,138,530	
50 Unamortized ITC	411			
51 Customer Advances for Const.	(997,745)			
52 Customer Service Deposits	(3,272,583)			
53 Miscellaneous Deductions	901,777			
54				
55 Total Deductions:	(34,243,455)	-	-	1,138,530
56				
57 Total Rate Base:	32,671,184	23,919,007	26,987,763	(1,861,470)
58 Estimated Price Change	(400,528)	2,773,207	3,129,003	(215,822)
TAX CALCULATION				
61 Per Company				
62 cross check	8,685,781			
63 Operating Revenue	8,685,781			
64 Other Deductions				
65 Interest (AFUDC)	(3,867)			
66 Interest	292,029			
67 Schedule "M" additions	511,665			
68 Schedule "M" deductions	(70,769)			
69				
70 Income Before Tax	8,980,053			
71 State Income Tax	-			
72 Taxable Income	8,980,053			
73 Federal Income Tax Before Credits	3,143,018			
74 Federal Tax Credit	939,327			
75 Federal Income Tax	4,082,345			

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Restating Adjustments

9.1

		Production Factor
Operating Revenues:		
1 General Business Revenues	(139,051,636)	-
2 Interdepartmental	-	-
3 Special Sales	(13,422,783)	-
4 Other operating revenues	(419,729)	-
5 Total Operating Revenues	(152,894,148)	-
Operating Expenses:		
8 Steam Production	(53,445,160)	-
9 Nuclear Production	-	-
10 Hydro Production	7,809	-
11 Other Power Supply	(71,590,844)	-
12 Transmission	(25,452,025)	-
13 Distribution	89,787	-
14 Customer Accounting	425,682	-
15 Customer Service & Info	(11,532,818)	-
16 Sales	-	-
17 Administrative & General	(131,953)	-
18 Total O&M Expense	(161,629,522)	-
20 Depreciation	(247,429)	-
21 Amortization	43,669	-
22 Taxes Other than Income	240,719	-
23 Income Taxes: Federal	4,082,345	-
24 : State	-	-
25 Deferred Income Taxes	2,005,995	-
26 Investment Tax Credit Adj.	-	-
27 Misc. Revenue & Expense	12,634	-
28 Total Operating Expenses:	(155,491,589)	-
29 Net Operating Income:	2,597,441	-
Rate Base:		
33 Electric Plant in Service	71,056,198	-
34 Plant Held for Future Use	-	-
35 Misc. Deferred Debits	(10,238,299)	-
36 Electric Plant Acq Adj	-	-
37 Nuclear Fuel	-	-
38 Prepayments	(1,753,737)	-
39 Fuel Stock	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-
41 Working Capital	21,768,047	-
42 Weatherization Loans	-	-
43 Misc. Rate Base	-	-
44 Total Electric Plant:	66,914,639	-
Deductions:		
47 Accum. Prov. for Depreciation	(38,921,876)	-
48 Accum. Prov. for Amortization	(1,907,572)	-
49 Accum. Deferred Income Tax	9,954,132	-
50 Unamortized ITC	411	-
51 Customer Advances for Const.	(997,745)	-
52 Customer Service Deposits	(3,272,583)	-
53 Miscellaneous Deductions	901,777	-
54 Total Deductions:	(34,243,455)	-
56 Total Rate Base:	32,671,184	-
58 Estimated Price Change	(400,528)	-
TAX CALCULATION		
61 Per Company		
62 cross check	8,685,781	
63 Operating Revenue	8,685,781	-
64 Other Deductions	-	-
65 Interest (AFUDC)	(3,867)	-
66 Interest	292,029	-
67 Schedule "M" additions	511,665	-
68 Schedule "M" deductions	(70,769)	-
69 Income Before Tax	8,980,053	-
71 State Income Tax	-	-
72 Taxable Income	8,980,053	-
73 Federal Income Tax Before Credits	3,143,018	-
74 Federal Tax Credit	939,327	-
75 Federal Income Tax	4,082,345	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

		3.1	3.2	3.3	3.4	3.5	3.6
		Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credits	Wheeling Revenue
1	Operating Revenues:						
2	General Business Revenues	8,112,496		8,112,496			
3	Interdepartmental	-					
4	Special Sales	-					
5	Other operating revenues	-					
6	Total Operating Revenues	8,112,496	-	8,112,496	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-					
10	Nuclear Production	-					
11	Hydro Production	-					
12	Other Power Supply	-					
13	Transmission	-					
14	Distribution	-					
15	Customer Accounting	-					
16	Customer Service & Info	-					
17	Sales	-					
18	Administrative & General	-					
19	Total O&M Expense	-	-	-	-	-	-
20							
21	Depreciation	417,870					
22	Amortization	(14,216)					
22	Taxes Other than Income	(18,906)					
23	Income Taxes: Federal	1,524,867		2,839,374			
24	: State	-					
25	Deferred Income Taxes	126,553					
26	Investment Tax Credit Adj.	-					
27	Misc. Revenue & Expense	-					
28	Total Operating Expenses:	2,036,169	-	2,839,374	-	-	-
29							
30	Net Operating Income:	6,076,328	-	5,273,122	-	-	-
31							
32	Rate Base:						
33	Electric Plant in Service	7,495,491					
34	Plant Held for Future Use	-					
35	Misc. Deferred Debits	-					
36	Electric Plant Acq Adj	-					
37	Nuclear Fuel	-					
38	Prepayments	-					
39	Fuel Stock	-					
40	Material & Supplies	-					
41	Working Capital	-					
42	Weatherization Loans	-					
43	Misc. Rate Base	-					
44	Total Electric Plant:	7,495,491	-	-	-	-	-
45							
46	Deductions:						
47	Accum. Prov. for Depreciation	338,470					
48	Accum. Prov. for Amortization	58,926					
49	Accum. Deferred Income Tax	(1,037,509)					
50	Unamortized ITC	-					
51	Customer Advances for Const.	-					
52	Customer Service Deposits	-					
53	Miscellaneous Deductions	-					
54							
55	Total Deductions:	(640,113)	-	-	-	-	-
56							
57	Total Rate Base:	6,855,378	-	-	-	-	-
58	Estimated Price Change	(9,003,493)	-	(8,503,116)	-	-	-
59							
60	TAX CALCULATION						
61	Per Company						
62		7,727,748					
63	Operating Revenue	7,727,748	-	8,112,496	-	-	-
64	Other Deductions	-					
65	Interest (AFUDC)	-					
66	Interest	219,199					
67	Schedule "M" additions	445,416					
68	Schedule "M" deductions	778,881					
69							
70	Income Before Tax	7,175,084	-	8,112,496	-	-	-
71	State Income Tax	-					
72	Taxable Income	7,175,084	-	8,112,496	-	-	-
73	Federal Income Tax Before Credits	2,511,280	-	2,839,374	-	-	-
74	Federal Tax Credit	(986,413)					
75	Federal Income Tax	1,524,867	-	2,839,374	-	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

		4.1	4.2	4.3	4.4
		Miscellan- Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
1	Operating Revenues:				
2	General Business Revenues	8,112,496			
3	Interdepartmental	-			
4	Special Sales	-			
5	Other operating revenues	-			
6	Total Operating Revenues	8,112,496	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	-			
10	Nuclear Production	-			
11	Hydro Production	-			
12	Other Power Supply	-			
13	Transmission	-			
14	Distribution	-			
15	Customer Accounting	-			
16	Customer Service & Info	-			
17	Sales	-			
18	Administrative & General	-			
19	Total O&M Expense	-	-	-	-
20					
21	Depreciation	417,870			
22	Amortization	(14,216)			
22	Taxes Other than Income	(18,906)			
23	Income Taxes: Federal	1,524,867			
24	: State	-			
25	Deferred Income Taxes	126,553			
26	Investment Tax Credit Adj.	-			
27	Misc. Revenue & Expense	-			
28	Total Operating Expenses:	2,036,169	-	-	-
29					
30	Net Operating Income:	6,076,328	-	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	7,495,491			
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	-			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	-			
39	Fuel Stock	-			
40	Material & Supplies	-			
41	Working Capital	-			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	7,495,491	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	338,470			
48	Accum. Prov. for Amortization	58,926			
49	Accum. Deferred Income Tax	(1,037,509)			
50	Unamortized ITC	-			
51	Customer Advances for Const.	-			
52	Customer Service Deposits	-			
53	Miscellaneous Deductions	-			
54					
55	Total Deductions:	(640,113)	-	-	-
56					
57	Total Rate Base:	6,855,378	-	-	-
58	Estimated Price Change	(9,003,493)	-	-	-
59					
60	TAX CALCULATION				
61	Per Company				
62		7,727,748			
63	Operating Revenue	7,727,748			
64	Other Deductions	-			
65	Interest (AFUDC)	-			
66	Interest	219,199			
67	Schedule "M" additions	445,416			
68	Schedule "M" deductions	778,881			
69					
70	Income Before Tax	7,175,084	-	-	-
71	State Income Tax	-			
72	Taxable Income	7,175,084	-	-	-
73	Federal Income Tax Before Credits	2,511,280			
74	Federal Tax Credit	(986,413)			
75	Federal Income Tax	1,524,867	-	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

		4.5	4.6	4.7	4.8	4.9	4.10
		Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Revenue- Sensitive/ Uncollectible Expense
1	Operating Revenues:						
2	General Business Revenues	8,112,496					
3	Interdepartmental	-					
4	Special Sales	-					
5	Other operating revenues	-					
6	Total Operating Revenues	8,112,496	-	-	-	-	-
7							
8	Operating Expenses:						
9	Steam Production	-					
10	Nuclear Production	-					
11	Hydro Production	-					
12	Other Power Supply	-					
13	Transmission	-					
14	Distribution	-					
15	Customer Accounting	-					
16	Customer Service & Info	-					
17	Sales	-					
18	Administrative & General	-					
19	Total O&M Expense	-	-	-	-	-	-
20							
21	Depreciation	417,870					
22	Amortization	(14,216)					
22	Taxes Other than Income	(18,906)					
23	Income Taxes: Federal	1,524,867	-	-	-	-	-
24	: State	-	-	-	-	-	-
25	Deferred Income Taxes	126,553					
26	Investment Tax Credit Adj.	-					
27	Misc. Revenue & Expense	-					
28	Total Operating Expenses:	2,036,169	-	-	-	-	-
29							
30	Net Operating Income:	6,076,328	-	-	-	-	-
31							
32	Rate Base:						
33	Electric Plant in Service	7,495,491					
34	Plant Held for Future Use	-					
35	Misc. Deferred Debits	-					
36	Electric Plant Acq Adj	-					
37	Nuclear Fuel	-					
38	Prepayments	-					
39	Fuel Stock	-					
40	Material & Supplies	-					
41	Working Capital	-					
42	Weatherization Loans	-					
43	Misc. Rate Base	-					
44	Total Electric Plant:	7,495,491	-	-	-	-	-
45							
46	Deductions:						
47	Accum. Prov. for Depreciation	338,470					
48	Accum. Prov. for Amortization	58,926					
49	Accum. Deferred Income Tax	(1,037,509)					
50	Unamortized ITC	-					
51	Customer Advances for Const.	-					
52	Customer Service Deposits	-					
53	Miscellaneous Deductions	-					
54							
55	Total Deductions:	(640,113)	-	-	-	-	-
56							
57	Total Rate Base:	6,855,378	-	-	-	-	-
58	Estimated Price Change	(9,003,493)	-	-	-	-	-
59							
60	TAX CALCULATION						
61	Per Company						
62		7,727,748					
63	Operating Revenue	7,727,748	-	-	-	-	-
64	Other Deductions	-					
65	Interest (AFUDC)	-					
66	Interest	219,199					
67	Schedule "M" additions	445,416					
68	Schedule "M" deductions	778,881					
69							
70	Income Before Tax	7,175,084	-	-	-	-	-
71	State Income Tax	-	-	-	-	-	-
72	Taxable Income	7,175,084	-	-	-	-	-
73	Federal Income Tax Before Credits	2,511,280	-	-	-	-	-
74	Federal Tax Credit	(986,413)	-	-	-	-	-
75	Federal Income Tax	1,524,867	-	-	-	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

		6.1	6.2	6.3	6.4
		End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioning	Accelerated Depreciation on Jim Bridger & Colstrip
1	Operating Revenues:				
2	General Business Revenues	8,112,496			
3	Interdepartmental	-			
4	Special Sales	-			
5	Other operating revenues	-			
6	Total Operating Revenues	8,112,496	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	-			
10	Nuclear Production	-			
11	Hydro Production	-			
12	Other Power Supply	-			
13	Transmission	-			
14	Distribution	-			
15	Customer Accounting	-			
16	Customer Service & Info	-			
17	Sales	-			
18	Administrative & General	-			
19	Total O&M Expense	-	-	-	-
20					
21	Depreciation	417,870			-
22	Amortization	(14,216)			-
22	Taxes Other than Income	(18,906)			-
23	Income Taxes: Federal	1,524,867			-
24	: State	-			-
25	Deferred Income Taxes	126,553			-
26	Investment Tax Credit Adj.	-			-
27	Misc. Revenue & Expense	-			-
28	Total Operating Expenses:	2,036,169	-	-	-
29					
30	Net Operating Income:	6,076,328	-	-	-
31					
32	Rate Base:				
33	Electric Plant in Service	7,495,491			
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	-			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	-			
39	Fuel Stock	-			
40	Material & Supplies	-			
41	Working Capital	-			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	7,495,491	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	338,470			-
48	Accum. Prov. for Amortization	58,926			-
49	Accum. Deferred Income Tax	(1,037,509)			-
50	Unamortized ITC	-			-
51	Customer Advances for Const.	-			-
52	Customer Service Deposits	-			-
53	Miscellaneous Deductions	-			-
54					
55	Total Deductions:	(640,113)	-	-	-
56					
57	Total Rate Base:	6,855,378	-	-	-
58	Estimated Price Change	(9,003,493)	-	-	-
59					
60	TAX CALCULATION				
61	Per Company				
62		7,727,748			
63	Operating Revenue	7,727,748			
64	Other Deductions	-			
65	Interest (AFUDC)	-			
66	Interest	219,199			
67	Schedule "M" additions	445,416			
68	Schedule "M" deductions	778,881			
69					
70	Income Before Tax	7,175,084			
71	State Income Tax	-			
72	Taxable Income	7,175,084			
73	Federal Income Tax Before Credits	2,511,280			
74	Federal Tax Credit	(986,413)			
75	Federal Income Tax	1,524,867			

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

		7.1	7.2	7.3	7.4
		Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
1	Operating Revenues:				
2	General Business Revenues	8,112,496			
3	Interdepartmental	-			
4	Special Sales	-			
5	Other operating revenues	-			
6	Total Operating Revenues	8,112,496	-	-	-
7					
8	Operating Expenses:				
9	Steam Production	-			
10	Nuclear Production	-			
11	Hydro Production	-			
12	Other Power Supply	-			
13	Transmission	-			
14	Distribution	-			
15	Customer Accounting	-			
16	Customer Service & Info	-			
17	Sales	-			
18	Administrative & General	-			
19	Total O&M Expense	-	-	-	-
20					
21	Depreciation	417,870			
22	Amortization	(14,216)			
22	Taxes Other than Income	(18,906)			
23	Income Taxes: Federal	1,524,867	(76,720)	(986,413)	-
24	: State	-	-	-	-
25	Deferred Income Taxes	126,553			
26	Investment Tax Credit Adj.	-			
27	Misc. Revenue & Expense	-			
28	Total Operating Expenses:	2,036,169	(76,720)	(986,413)	-
29					
30	Net Operating Income:	6,076,328	76,720	986,413	-
31					
32	Rate Base:				
33	Electric Plant in Service	7,495,491			
34	Plant Held for Future Use	-			
35	Misc. Deferred Debits	-			
36	Electric Plant Acq Adj	-			
37	Nuclear Fuel	-			
38	Prepayments	-			
39	Fuel Stock	-			
40	Material & Supplies	-			
41	Working Capital	-			
42	Weatherization Loans	-			
43	Misc. Rate Base	-			
44	Total Electric Plant:	7,495,491	-	-	-
45					
46	Deductions:				
47	Accum. Prov. for Depreciation	338,470			
48	Accum. Prov. for Amortization	58,926			
49	Accum. Deferred Income Tax	(1,037,509)			
50	Unamortized ITC	-			
51	Customer Advances for Const.	-			
52	Customer Service Deposits	-			
53	Miscellaneous Deductions	-			
54					
55	Total Deductions:	(640,113)	-	-	-
56					
57	Total Rate Base:	6,855,378	-	-	-
58	Estimated Price Change	(9,003,493)	(123,714)	(1,590,629)	-
59					
60	TAX CALCULATION				
61	Per Company				
62		7,727,748			
63	Operating Revenue	7,727,748	-	-	-
64	Other Deductions	-			
65	Interest (AFUDC)	-			
66	Interest	219,199	219,199		
67	Schedule "M" additions	445,416			
68	Schedule "M" deductions	778,881			
69					
70	Income Before Tax	7,175,084	(219,199)	-	-
71	State Income Tax	-	-	-	-
72	Taxable Income	7,175,084	(219,199)	-	-
73	Federal Income Tax Before Credits	2,511,280	(76,720)	-	-
74	Federal Tax Credit	(986,413)		(986,413)	
75	Federal Income Tax	1,524,867	(76,720)	(986,413)	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

	7.5	7.6	7.7	7.8	7.9
	WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
1 Operating Revenues:					
2 General Business Revenues	8,112,496				
3 Interdepartmental	-				
4 Special Sales	-				
5 Other operating revenues	-				
6 Total Operating Revenues	8,112,496	-	-	-	-
7					
8 Operating Expenses:					
9 Steam Production	-				
10 Nuclear Production	-				
11 Hydro Production	-				
12 Other Power Supply	-				
13 Transmission	-				
14 Distribution	-				
15 Customer Accounting	-				
16 Customer Service & Info	-				
17 Sales	-				
18 Administrative & General	-				
19 Total O&M Expense	-	-	-	-	-
20					
21 Depreciation	417,870				
22 Amortization	(14,216)				
22 Taxes Other than Income	(18,906)	(18,906)			
23 Income Taxes: Federal	1,524,867	6,617			
24 : State	-	-			
25 Deferred Income Taxes	126,553				
26 Investment Tax Credit Adj.	-				
27 Misc. Revenue & Expense	-				
28 Total Operating Expenses:	2,036,169	(12,289)	-	-	-
29					
30 Net Operating Income:	6,076,328	12,289	-	-	-
31					
32 Rate Base:					
33 Electric Plant in Service	7,495,491				
34 Plant Held for Future Use	-				
35 Misc. Deferred Debits	-				
36 Electric Plant Acq Adj	-				
37 Nuclear Fuel	-				
38 Prepayments	-				
39 Fuel Stock	-				
40 Material & Supplies	-				
41 Working Capital	-				
42 Weatherization Loans	-				
43 Misc. Rate Base	-				
44 Total Electric Plant:	7,495,491	-	-	-	-
45					
46 Deductions:					
47 Accum. Prov. for Depreciation	338,470				
48 Accum. Prov. for Amortization	58,926				
49 Accum. Deferred Income Tax	(1,037,509)				
50 Unamortized ITC	-				
51 Customer Advances for Const.	-				
52 Customer Service Deposits	-				
53 Miscellaneous Deductions	-				
54					
55 Total Deductions:	(640,113)	-	-	-	-
56					
57 Total Rate Base:	6,855,378	-	-	-	-
58 Estimated Price Change	(9,003,493)	(19,816)	-	-	-
59					
60 TAX CALCULATION					
61 Per Company					
62	7,727,748				
63 Operating Revenue	7,727,748	18,906	-	-	-
64 Other Deductions	-				
65 Interest (AFUDC)	-				
66 Interest	219,199				
67 Schedule "M" additions	445,416				
68 Schedule "M" deductions	778,881				
69					
70 Income Before Tax	7,175,084	18,906	-	-	-
71 State Income Tax	-	-	-	-	-
72 Taxable Income	7,175,084	18,906	-	-	-
73 Federal Income Tax Before Credits	2,511,280	6,617	-	-	-
74 Federal Tax Credit	(986,413)				
75 Federal Income Tax	1,524,867	6,617	-	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

	8.1	8.2	8.3	8.4	8.5
	Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base
1	Operating Revenues:				
2	8,112,496				
3	-				
4	-				
5	-				
6	8,112,496	-	-	-	-
7	Operating Expenses:				
9	-				
10	-				
11	-				
12	-				
13	-				
14	-				
15	-				
16	-				
17	-				
18	-				
19	-				
20	Total O&M Expense				
21	417,870			445,416	
22	(14,216)				
22	(18,906)				
23	1,524,867			(272,608)	
24	-				
25	126,553			126,553	
26	-				
27	-				
28	2,036,169	-	-	299,361	-
29	Total Operating Expenses:				
30	6,076,328	-	-	(299,361)	-
31	Net Operating Income:				
32	Rate Base:				
33	7,495,491			9,799,155	
34	-				
35	-				
36	-				
37	-				
38	-				
39	-				
40	-				
41	-				
42	-				
43	-				
44	7,495,491	-	-	9,799,155	-
45	Total Electric Plant:				
46	Deductions:				
47	338,470			(474,335)	
48	58,926				
49	(1,037,509)			(1,037,509)	
50	-				
51	-				
52	-				
53	-				
54	Total Deductions:				
55	(640,113)	-	-	(1,511,844)	-
56	Total Rate Base:				
57	6,855,378	-	-	8,287,311	-
58	(9,003,493)	-	-	1,443,576	-
59	Estimated Price Change				
60	TAX CALCULATION				
61	Per Company				
62	7,727,748				
63	7,727,748	-	-	(445,416)	-
64	-				
65	-				
66	219,199				
67	445,416			445,416	
68	778,881			778,881	
69	Income Before Tax				
70	7,175,084	-	-	(778,881)	-
71	-				
72	7,175,084	-	-	(778,881)	-
73	2,511,280	-	-	(272,608)	-
74	(986,413)				
75	1,524,867	-	-	(272,608)	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

	8.6	8.7	8.8	8.9
	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
1	Operating Revenues:			
2	General Business Revenues	8,112,496		
3	Interdepartmental	-		
4	Special Sales	-		
5	Other operating revenues	-		
6	Total Operating Revenues	8,112,496	-	-
7	Operating Expenses:			
8	Steam Production	-		
9	Nuclear Production	-		
10	Hydro Production	-		
11	Other Power Supply	-		
12	Transmission	-		
13	Distribution	-		
14	Customer Accounting	-		
15	Customer Service & Info	-		
16	Sales	-		
17	Administrative & General	-		
18	Total O&M Expense	-	-	-
19	Depreciation	417,870		
20	Amortization	(14,216)		
21	Taxes Other than Income	(18,906)		
22	Income Taxes: Federal	1,524,867		
23	: State	-		
24	Deferred Income Taxes	126,553		
25	Investment Tax Credit Adj.	-		
26	Misc. Revenue & Expense	-		
27	Total Operating Expenses:	2,036,169	-	-
28	Net Operating Income:	6,076,328	-	-
29	Rate Base:			
30	Electric Plant in Service	7,495,491		
31	Plant Held for Future Use	-		
32	Misc. Deferred Debits	-		
33	Electric Plant Acq Adj	-		
34	Nuclear Fuel	-		
35	Prepayments	-		
36	Fuel Stock	-		
37	Material & Supplies	-		
38	Working Capital	-		
39	Weatherization Loans	-		
40	Misc. Rate Base	-		
41	Total Electric Plant:	7,495,491	-	-
42	Deductions:			
43	Accum. Prov. for Depreciation	338,470		
44	Accum. Prov. for Amortization	58,926		
45	Accum. Deferred Income Tax	(1,037,509)		
46	Unamortized ITC	-		
47	Customer Advances for Const.	-		
48	Customer Service Deposits	-		
49	Miscellaneous Deductions	-		
50	Total Deductions:	(640,113)	-	-
51	Total Rate Base:	6,855,378	-	-
52	Estimated Price Change	(9,003,493)	-	-
53	TAX CALCULATION			
54	Per Company	7,727,748		
55	Operating Revenue	7,727,748		
56	Other Deductions	-		
57	Interest (AFUDC)	-		
58	Interest	219,199		
59	Schedule "M" additions	445,416		
60	Schedule "M" deductions	778,881		
61	Income Before Tax	7,175,084	-	-
62	State Income Tax	-		
63	Taxable Income	7,175,084	-	-
64	Federal Income Tax Before Credits	2,511,280		
65	Federal Tax Credit	(986,413)		
66	Federal Income Tax	1,524,867	-	-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

	8.10	8.11	8.12	8.13
	Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
1	Operating Revenues:			
2	8,112,496			
3	-			
4	-			
5	-			
6	8,112,496	-	-	-
7	Operating Expenses:			
8				
9	-			
10	-			
11	-			
12	-			
13	-			
14	-			
15	-			
16	-			
17	-			
18	-			
19	-			
20				
21	417,870			(27,546)
22	(14,216)			(14,216)
22	(18,906)			
23	1,524,867	-	-	14,617
24	-			
25	126,553			
26	-			
27	-			
28	2,036,169	-	-	(27,145)
29				
30	6,076,328	-	-	27,145
31	Rate Base:			
32				
33	7,495,491			(2,303,664)
34	-			
35	-			
36	-			
37	-			
38	-			
39	-			
40	-			
41	-			
42	-			
43	-			
44	7,495,491	-	-	(2,303,664)
45	Deductions:			
46				
47	338,470			812,805
48	58,926			58,926
49	(1,037,509)			-
50	-			
51	-			
52	-			
53	-			
54				
55	(640,113)	-	-	871,731
56				
57	6,855,378	-	-	(1,431,933)
58	(9,003,493)	-	-	(209,793)
59	TAX CALCULATION			
60				
61				
62	7,727,748			
63	7,727,748	-	-	41,762
64	-			
65	-			
66	219,199			
67	445,416			
68	778,881			
69				
70	7,175,084	-	-	41,762
71	-			
72	7,175,084	-	-	41,762
73	2,511,280	-	-	14,617
74	(986,413)			
75	1,524,867	-	-	14,617

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Summary of Pro Forma Adjustments

9.1

		Production Factor
1	Operating Revenues:	
2	General Business Revenues	8,112,496
3	Interdepartmental	-
4	Special Sales	-
5	Other operating revenues	-
6	Total Operating Revenues	8,112,496
7		
8	Operating Expenses:	
9	Steam Production	-
10	Nuclear Production	-
11	Hydro Production	-
12	Other Power Supply	-
13	Transmission	-
14	Distribution	-
15	Customer Accounting	-
16	Customer Service & Info	-
17	Sales	-
18	Administrative & General	-
19	Total O&M Expense	-
20		
21	Depreciation	417,870
22	Amortization	(14,216)
22	Taxes Other than Income	(18,906)
23	Income Taxes: Federal	1,524,867
24	: State	-
25	Deferred Income Taxes	126,553
26	Investment Tax Credit Adj.	-
27	Misc. Revenue & Expense	-
28	Total Operating Expenses:	2,036,169
29		
30	Net Operating Income:	6,076,328
31		
32	Rate Base:	
33	Electric Plant in Service	7,495,491
34	Plant Held for Future Use	-
35	Misc. Deferred Debits	-
36	Electric Plant Acq Adj	-
37	Nuclear Fuel	-
38	Prepayments	-
39	Fuel Stock	-
40	Material & Supplies	-
41	Working Capital	-
42	Weatherization Loans	-
43	Misc. Rate Base	-
44	Total Electric Plant:	7,495,491
45		
46	Deductions:	
47	Accum. Prov. for Depreciation	338,470
48	Accum. Prov. for Amortization	58,926
49	Accum. Deferred Income Tax	(1,037,509)
50	Unamortized ITC	-
51	Customer Advances for Const.	-
52	Customer Service Deposits	-
53	Miscellaneous Deductions	-
54		
55	Total Deductions:	(640,113)
56		
57	Total Rate Base:	6,855,378
58	Estimated Price Change	(9,003,493)
59		
60	TAX CALCULATION	
61	Per Company	
62		7,727,748
63	Operating Revenue	7,727,748
64	Other Deductions	-
65	Interest (AFUDC)	-
66	Interest	219,199
67	Schedule "M" additions	445,416
68	Schedule "M" deductions	778,881
69		
70	Income Before Tax	7,175,084
71	State Income Tax	-
72	Taxable Income	7,175,084
73	Federal Income Tax Before Credits	2,511,280
74	Federal Tax Credit	(986,413)
75	Federal Income Tax	1,524,867

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Miscellaneous Expense & Revenue
Adjustment 4.1

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Revenue:								
Gain on Property Sales	421	RES	(385,804)	(385,804)	(385,804)	CAGE	0.000%	-
Gain on Property Sales	421	RES	172,865	172,865	172,865	SO	6.655%	11,504
Gain on Property Sales	421	RES	(394)	(394)	(394)	OR	0.000%	-
Gain on Property Sales	421	RES	213,702	213,702	213,702	UT	0.000%	-
Gain on Property Sales	421	RES	(369)	(369)	(369)	NUTIL	0.000%	-
			<u>0</u>	<u>0</u>	<u>0</u>			<u>11,504</u>
Loss on Property Sales	421	RES	(3,540)	(3,540)	(3,540)	SO	6.655%	(236)
Loss on Property Sales	421	RES	3,540	3,540	3,540	CAGE	0.000%	-
			<u>-</u>	<u>-</u>	<u>-</u>			<u>(236)</u>
Adjustment to Expense:								
Depreciation Expense	403SP	RES	(588,637)	(588,637)	(588,637)	CAGW	22.565%	(132,826)
Amortization Expense	407	RES	588,637	588,637	588,637	OR	0.000%	-
Remove Cholla	557	RES	-	97,006	97,006	WA	100.000%	97,006
Other Expenses	557	RES	(6,478)	(6,478)	(6,478)	SG	8.229%	(533)
Transmission Expense	561	RES	(2,426,172)	(2,426,172)	(2,426,172)	SG	8.229%	(199,638)
Customer Accounts	903	RES	(931)	(931)	(931)	CN	6.884%	(64)
Customer Accounts	903	RES	(51,720)	(51,720)	(51,720)	OR	0.000%	-
Info. & Instructional Advertising	909	RES	(21,815)	(21,815)	(21,815)	CN	6.884%	(1,502)
Info. & Instructional Advertising	909	RES	(9,671)	(9,671)	(9,671)	OR	0.000%	-
Office Supplies	921	RES	(23,710)	(23,710)	(23,710)	SO	6.655%	(1,578)
Outside Services	923	RES	101,757	101,757	101,757	OR	0.000%	-
Outside Services	923	RES	(76,580)	(76,580)	(76,580)	SO	6.655%	(5,096)
Regulatory Commission Expense	928	RES	36,702	36,702	36,702	CAEE	0.000%	-
Regulatory Commission Expense	928	RES	(36,702)	(36,702)	(36,702)	SO	6.655%	(2,442)
Duplicate Charges	929	RES	83,267	83,267	83,267	SO	6.655%	5,541
Misc. General Expense	930	RES	2,426,172	2,426,172	2,426,172	SO	6.655%	161,457
Total Miscellaneous General Expense Removal			<u>(5,881)</u>	<u>91,125</u>	<u>91,125</u>			<u>(79,675)</u>

Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, a reversing entry was made to correct an Oregon depreciation deferral incorrectly booked on a Control Area Generation-West (CAGW) factor that should have been booked situs to Oregon. This adjustment corrects that allocation as well.

The column "Total Company Discovery" reflects the effects of removing expenses related to the Cholla Coal Plant in Arizona in the Company's in response to Boise Data Request 054.

Staff does not contest this adjustment.

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Memberships & Subscriptions
Adjustment 4.9**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:								
Remove:								
Memberships As Booked	930	RES	(1,707,505)	(1,707,505)	(1,707,505)	SO	6.655%	(113,631)
Memberships As Booked	930	RES	(10,027)	(10,027)	(10,027)	WA	100.000%	(10,027)
			<u>(1,717,532)</u>	<u>(1,717,532)</u>	<u>(1,717,532)</u>			<u>(123,658)</u>
Add Back:								
Memberships on State Specific Factors	930	RES	1,254,920	1,254,920	1,225,021	SO	6.655%	81,523
Memberships on State Specific Factors	930	RES	3,693	3,693	3,693	CA	0.000%	-
Memberships on State Specific Factors	930	RES	352,103	352,103	352,103	OR	0.000%	-
Memberships on State Specific Factors	930	RES	31,110	31,110	19,110	WA	100.000%	19,110
Memberships on State Specific Factors	930	RES	50,389	50,389	69,089	UT	0.000%	-
Memberships on State Specific Factors	930	RES	4,186	4,186	4,186	ID	0.000%	-
Memberships on State Specific Factors	930	RES	21,131	21,131	32,330	WY	0.000%	-
			<u>1,717,532</u>	<u>1,717,532</u>	<u>1,705,532</u>			<u>100,632</u>

Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2015, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

Staff contests the inclusion of certain costs as discussed by Staff witness Tiffany Van Meter in her direct testimony.

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
End-of-Period Plant Reserves
Adjustment 6.1**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Rate Base:							
108360	RES	(3,940)	(3,940)	(3,940)	CA	0.000%	-
108360	RES	(8,181)	(8,181)	(8,181)	ID	0.000%	-
108360	RES	(18,667)	(18,667)	(18,667)	OR	0.000%	-
108360	RES	57,717	57,717	57,717	UT	0.000%	-
108360	RES	(4,350)	(4,350)	(4,350)	WA	100.000%	(4,350)
108360	RES	(6,436)	(6,436)	(6,436)	WY	0.000%	-
108360	RES	(35,944)	(35,944)	(35,944)	WY	0.000%	-
108361	RES	(45,365)	(45,365)	(45,365)	CA	0.000%	-
108361	RES	(13,447)	(13,447)	(13,447)	ID	0.000%	-
108361	RES	(236,424)	(236,424)	(236,424)	OR	0.000%	-
108361	RES	(131,429)	(131,429)	(131,429)	UT	0.000%	-
108361	RES	(19,481)	(19,481)	(19,481)	WA	100.000%	(19,481)
108361	RES	(94,469)	(94,469)	(94,469)	WY	0.000%	-
108361	RES	(30,475)	(30,475)	(30,475)	WY	0.000%	-
108362	RES	(245,236)	(245,236)	(245,236)	CA	0.000%	-
108362	RES	(99,733)	(99,733)	(99,733)	ID	0.000%	-
108362	RES	(1,158,168)	(1,158,168)	(1,158,168)	OR	0.000%	-
108362	RES	(1,619,537)	(1,619,537)	(1,619,537)	UT	0.000%	-
108362	RES	(421,994)	(421,994)	(421,994)	WA	100.000%	(421,994)
108362	RES	(475,026)	(475,026)	(475,026)	WY	0.000%	-
108362	RES	(63,382)	(63,382)	(63,382)	WY	0.000%	-
108364	RES	(835,575)	(835,575)	(835,575)	CA	0.000%	-
108364	RES	(362,099)	(362,099)	(362,099)	ID	0.000%	-
108364	RES	(4,231,411)	(4,231,411)	(4,231,411)	OR	0.000%	-
108364	RES	(1,122,106)	(1,122,106)	(1,122,106)	UT	0.000%	-
108364	RES	(1,284,051)	(1,284,051)	(1,284,051)	WA	100.000%	(1,284,051)
108364	RES	(1,194,550)	(1,194,550)	(1,194,550)	WY	0.000%	-
108364	RES	(274,048)	(274,048)	(274,048)	WY	0.000%	-
108365	RES	(251,019)	(251,019)	(251,019)	CA	0.000%	-
108365	RES	(36,259)	(36,259)	(36,259)	ID	0.000%	-
108365	RES	(1,535,128)	(1,535,128)	(1,535,128)	OR	0.000%	-
108365	RES	(525,921)	(525,921)	(525,921)	UT	0.000%	-
108365	RES	(442,542)	(442,542)	(442,542)	WA	100.000%	(442,542)
108365	RES	(353,114)	(353,114)	(353,114)	WY	0.000%	-
108365	RES	(62,576)	(62,576)	(62,576)	WY	0.000%	-
108366	RES	(254,527)	(254,527)	(254,527)	CA	0.000%	-
108366	RES	(54,243)	(54,243)	(54,243)	ID	0.000%	-
108366	RES	(856,307)	(856,307)	(856,307)	OR	0.000%	-
108366	RES	(772,480)	(772,480)	(772,480)	UT	0.000%	-
108366	RES	(242,668)	(242,668)	(242,668)	WA	100.000%	(242,668)
108366	RES	(290,680)	(290,680)	(290,680)	WY	0.000%	-
108366	RES	(53,341)	(53,341)	(53,341)	WY	0.000%	-
108367	RES	(310,083)	(310,083)	(310,083)	CA	0.000%	-
108367	RES	(100,619)	(100,619)	(100,619)	ID	0.000%	-
108367	RES	(1,685,087)	(1,685,087)	(1,685,087)	OR	0.000%	-
108367	RES	(2,152,551)	(2,152,551)	(2,152,551)	UT	0.000%	-
108367	RES	(315,704)	(315,704)	(315,704)	WA	100.000%	(315,704)
108367	RES	(582,035)	(582,035)	(582,035)	WY	0.000%	-
108367	RES	(157,439)	(157,439)	(157,439)	WY	0.000%	-
108368	RES	(549,194)	(549,194)	(549,194)	CA	0.000%	-
108368	RES	(189,052)	(189,052)	(189,052)	ID	0.000%	-
108368	RES	(3,285,726)	(3,285,726)	(3,285,726)	OR	0.000%	-
108368	RES	(1,344,607)	(1,344,607)	(1,344,607)	UT	0.000%	-
108368	RES	(969,968)	(969,968)	(969,968)	WA	100.000%	(969,968)
108368	RES	(689,142)	(689,142)	(689,142)	WY	0.000%	-
108368	RES	(119,484)	(119,484)	(119,484)	WY	0.000%	-
108369	RES	(218,617)	(218,617)	(218,617)	CA	0.000%	-
108369	RES	(322,840)	(322,840)	(322,840)	ID	0.000%	-
108369	RES	(2,975,200)	(2,975,200)	(2,975,200)	OR	0.000%	-

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

End-of-Period Plant Reserves

Adjustment 6.1

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
108369	RES	(2,150,739)	(2,150,739)	(2,150,739)	UT	0.000%	-
108369	RES	(664,152)	(664,152)	(664,152)	WA	100.000%	(664,152)
108369	RES	(482,285)	(482,285)	(482,285)	WY	0.000%	-
108369	RES	(161,009)	(161,009)	(161,009)	WY	0.000%	-
108370	RES	3,839	3,839	3,839	CA	0.000%	-
108370	RES	(57,297)	(57,297)	(57,297)	ID	0.000%	-
108370	RES	(231,678)	(231,678)	(231,678)	OR	0.000%	-
108370	RES	(1,029,753)	(1,029,753)	(1,029,753)	UT	0.000%	-
108370	RES	(259,553)	(259,553)	(259,553)	WA	100.000%	(259,553)
108370	RES	(301,210)	(301,210)	(301,210)	WY	0.000%	-
108370	RES	(32,285)	(32,285)	(32,285)	WY	0.000%	-
108371	RES	(579)	(579)	(579)	CA	0.000%	-
108371	RES	1,543	1,543	1,543	ID	0.000%	-
108371	RES	2,346	2,346	2,346	OR	0.000%	-
108371	RES	53,011	53,011	53,011	UT	0.000%	-
108371	RES	1,268	1,268	1,268	WA	100.000%	1,268
108371	RES	1,468	1,468	1,468	WY	0.000%	-
108371	RES	(467)	(467)	(467)	WY	0.000%	-
108373	RES	(3,806)	(3,806)	(3,806)	CA	0.000%	-
108373	RES	957	957	957	ID	0.000%	-
108373	RES	(141,443)	(141,443)	(141,443)	OR	0.000%	-
108373	RES	378,511	378,511	378,511	UT	0.000%	-
108373	RES	(30,257)	(30,257)	(30,257)	WA	100.000%	(30,257)
108373	RES	(31,739)	(31,739)	(31,739)	WY	0.000%	-
108373	RES	(4,554)	(4,554)	(4,554)	WY	0.000%	-
108DP	RES	70,539	70,539	70,539	CA	0.000%	-
108DP	RES	(146,965)	(146,965)	(146,965)	ID	0.000%	-
108DP	RES	(86,600)	(86,600)	(86,600)	OR	0.000%	-
108DP	RES	(1,909,475)	(1,909,475)	(1,909,475)	UT	0.000%	-
108DP	RES	(47,915)	(47,915)	(47,915)	WA	100.000%	(47,915)
108DP	RES	(160,570)	(160,570)	(160,570)	WY	0.000%	-
108DP	RES	(202,166)	(202,166)	(202,166)	WY	0.000%	-
108GP	RES	(245,865)	(245,865)	(245,865)	CA	0.000%	-
108GP	RES	(16,356)	(16,356)	(16,356)	CAEE	0.000%	-
108GP	RES	(3,236,390)	(3,236,390)	(3,267,064)	CAGE	0.000%	-
108GP	RES	(1,509,132)	(1,509,132)	(1,478,458)	CAGW	22.565%	(333,615)
108GP	RES	(366,264)	(366,264)	(366,264)	CN	6.884%	(25,212)
108GP	RES	(661,968)	(661,968)	(661,968)	ID	0.000%	-
108GP	RES	(374,406)	(374,406)	(374,406)	JBG	22.437%	(84,005)
108GP	RES	(1,221,658)	(1,221,658)	(1,221,658)	OR	0.000%	-
108GP	RES	(5,170,972)	(5,170,972)	(5,170,972)	SO	6.655%	(344,118)
108GP	RES	(3,212,403)	(3,212,403)	(3,212,403)	UT	0.000%	-
108GP	RES	160,308	160,308	160,308	WA	100.000%	160,308
108GP	RES	(1,111,621)	(1,111,621)	(1,111,621)	WY	0.000%	-
108GP	RES	(290,910)	(290,910)	(290,910)	WY	0.000%	-
108HP	RES	(2,341,729)	(2,341,729)	(2,341,729)	CAGE	0.000%	-
108HP	RES	(10,939,756)	(10,939,756)	(10,939,756)	CAGW	22.565%	(2,468,562)
108HP	RES	237,582	237,582	237,582	OTHER	0.000%	-
108MP	RES	184,696,209	184,696,209	184,696,209	CAEE	0.000%	-
108OP	RES	(29,677,261)	(29,677,261)	(29,677,261)	CAGE	0.000%	-
108OP	RES	874,665	874,665	874,665	CAGW	22.565%	197,369
108SP	RES	-	-	-	CAEE	0.000%	-
108SP	RES	(80,442,958)	(80,442,958)	(80,442,958)	CAGE	0.000%	-
108SP	RES	(1,575,199)	(1,575,199)	(1,575,199)	CAGW	22.565%	(355,444)
108SP	RES	323,188	323,188	323,188	ID	0.000%	-
108SP	RES	(10,482,091)	(10,482,091)	(10,482,091)	JBG	22.437%	(2,351,867)
108SP	RES	2,508,739	2,508,739	2,508,739	UT	0.000%	-
108SP	RES	647,374	647,374	647,374	WY	0.000%	-
108TP	RES	(22,528,637)	(22,528,637)	(22,549,676)	CAGE	0.000%	-
108TP	RES	(6,146,398)	(6,146,398)	(6,125,359)	CAGW	22.565%	(1,382,190)

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

End-of-Period Plant Reserves

Adjustment 6.1

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u> <i>as filed</i>	<u>TOTAL COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
108TP	RES	(6,496,431)	(6,496,431)	(6,496,431)	JBG	22.437%	(1,457,604)
108TP	RES	635	635	635	SG	8.229%	52
111GP	RES	(46,717)	(46,717)	(46,717)	CA	0.000%	-
111GP	RES	(31,936)	(31,936)	(31,936)	CAGW	22.565%	(7,206)
111GP	RES	1,612,921	1,612,921	1,612,921	CN	6.884%	111,028
111GP	RES	(47,208)	(47,208)	(47,208)	ID	0.000%	-
111GP	RES	(198,527)	(198,527)	(198,527)	OR	0.000%	-
111GP	RES	(246,800)	(246,800)	(246,800)	SO	6.655%	(16,424)
111GP	RES	(364)	(364)	(364)	UT	0.000%	-
111GP	RES	(35,201)	(35,201)	(35,201)	WA	100.000%	(35,201)
111GP	RES	(9,419)	(9,419)	(9,419)	WY	0.000%	-
111GP	RES	(317)	(317)	(317)	WY	0.000%	-
111HP	RES	(137,520)	(137,520)	(137,520)	CAGW	22.565%	(31,031)
111IP	RES	2,234,018	2,234,018	2,234,018	CAEE	0.000%	-
111IP	RES	(2,161,379)	(2,161,379)	(2,193,206)	CAGE	0.000%	-
111IP	RES	(7,062,184)	(7,062,184)	(7,030,357)	CAGW	22.565%	(1,586,404)
111IP	RES	(1,568,309)	(1,568,309)	(1,568,309)	CN	6.884%	(107,957)
111IP	RES	(10,583)	(10,583)	(10,583)	ID	0.000%	-
111IP	RES	(138,060)	(138,060)	(138,060)	JBG	22.437%	(30,976)
111IP	RES	(6,449)	(6,449)	(6,449)	OR	0.000%	-
111IP	RES	1,243,648	1,243,648	1,243,648	SG	8.229%	102,334
111IP	RES	(4,594,176)	(4,594,176)	(4,594,176)	SO	6.655%	(305,733)
111IP	RES	1,792,370	1,792,370	1,792,370	UT	0.000%	-
111IP	RES	211,260	211,260	211,260	WY	0.000%	-
		(51,099,609)	(51,099,609)	(51,099,609)			(15,053,829)

Description of Adjustment:

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

Staff supports the use of EOP as detailed in the direct testimony of Staff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

Pacific Power GRC UE-152253
 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
 Annualization of Base Period Depreciation/Amortization Expense
 Adjustment 6.2

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:								
Depreciation Expense	403360	RES	154	154	154	CA	0.000%	-
	403360	RES	279	279	279	ID	0.000%	-
	403360	RES	993	993	993	OR	0.000%	-
	403360	RES	(57,968)	(57,968)	(57,968)	UT	0.000%	-
	403360	RES	1,523	1,523	1,523	WA	100.000%	1,523
	403360	RES	5,205	5,205	5,205	WY	0.000%	-
	403361	RES	844	844	844	CA	0.000%	-
	403361	RES	30	30	30	ID	0.000%	-
	403361	RES	48,835	48,835	48,835	OR	0.000%	-
	403361	RES	2,351	2,351	2,351	UT	0.000%	-
	403361	RES	4,123	4,123	4,123	WA	100.000%	4,123
	403361	RES	9,389	9,389	9,389	WY	0.000%	-
	403362	RES	30,027	30,027	30,027	CA	0.000%	-
	403362	RES	4,180	4,180	4,180	ID	0.000%	-
	403362	RES	47,275	47,275	47,275	OR	0.000%	-
	403362	RES	26,376	26,376	26,376	UT	0.000%	-
	403362	RES	95,898	95,898	95,898	WA	100.000%	95,898
	403362	RES	40,998	40,998	40,998	WY	0.000%	-
	403364	RES	27,589	27,589	27,589	CA	0.000%	-
	403364	RES	46,535	46,535	46,535	ID	0.000%	-
	403364	RES	112,042	112,042	112,042	OR	0.000%	-
	403364	RES	149,083	149,083	149,083	UT	0.000%	-
	403364	RES	30,907	30,907	30,907	WA	100.000%	30,907
	403364	RES	75,730	75,730	75,730	WY	0.000%	-
	403365	RES	3,926	3,926	3,926	CA	0.000%	-
	403365	RES	9,723	9,723	9,723	ID	0.000%	-
	403365	RES	67,262	67,262	67,262	OR	0.000%	-
	403365	RES	55,705	55,705	55,705	UT	0.000%	-
	403365	RES	41,247	41,247	41,247	WA	100.000%	41,247
	403365	RES	43,130	43,130	43,130	WY	0.000%	-
	403366	RES	2,399	2,399	2,399	CA	0.000%	-
	403366	RES	3,999	3,999	3,999	ID	0.000%	-
	403366	RES	16,265	16,265	16,265	OR	0.000%	-
	403366	RES	67,551	67,551	67,551	UT	0.000%	-
	403366	RES	7,217	7,217	7,217	WA	100.000%	7,217
	403366	RES	26,384	26,384	26,384	WY	0.000%	-
	403367	RES	4,656	4,656	4,656	CA	0.000%	-
	403367	RES	6,380	6,380	6,380	ID	0.000%	-
	403367	RES	49,632	49,632	49,632	OR	0.000%	-
	403367	RES	161,418	161,418	161,418	UT	0.000%	-
	403367	RES	14,428	14,428	14,428	WA	100.000%	14,428
	403367	RES	43,682	43,682	43,682	WY	0.000%	-
	403368	RES	14,797	14,797	14,797	CA	0.000%	-
	403368	RES	23,251	23,251	23,251	ID	0.000%	-
	403368	RES	112,055	112,055	112,055	OR	0.000%	-
	403368	RES	232,537	232,537	232,537	UT	0.000%	-
	403368	RES	30,586	30,586	30,586	WA	100.000%	30,586
	403368	RES	72,524	72,524	72,524	WY	0.000%	-
	403369	RES	7,145	7,145	7,145	CA	0.000%	-
	403369	RES	25,382	25,382	25,382	ID	0.000%	-
	403369	RES	106,284	106,284	106,284	OR	0.000%	-
	403369	RES	165,043	165,043	165,043	UT	0.000%	-
	403369	RES	25,140	25,140	25,140	WA	100.000%	25,140
	403369	RES	37,638	37,638	37,638	WY	0.000%	-
	403370	RES	418	418	418	CA	0.000%	-
	403370	RES	2,504	2,504	2,504	ID	0.000%	-
	403370	RES	11,728	11,728	11,728	OR	0.000%	-
	403370	RES	30,414	30,414	30,414	UT	0.000%	-
	403370	RES	2,663	2,663	2,663	WA	100.000%	2,663
	403370	RES	5,326	5,326	5,326	WY	0.000%	-
	403371	RES	18	18	18	CA	0.000%	-
	403371	RES	(4)	(4)	(4)	ID	0.000%	-
	403371	RES	466	466	466	OR	0.000%	-
	403371	RES	(193)	(193)	(193)	UT	0.000%	-
	403371	RES	(12)	(12)	(12)	WA	100.000%	(12)
	403371	RES	141	141	141	WY	0.000%	-
	403373	RES	(20)	(20)	(20)	CA	0.000%	-

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Annualization of Base Period Depreciation/Amortization Expense
Adjustment 6.2**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>TOTAL COMPANY</u>	<u>STAFF</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
403373	RES	231	231	231	ID	0.000%	-
403373	RES	3,698	3,698	3,698	OR	0.000%	-
403373	RES	(18,729)	(18,729)	(18,729)	UT	0.000%	-
403373	RES	847	847	847	WA	100.000%	847
403373	RES	1,068	1,068	1,068	WY	0.000%	-
403GP	RES	1,191	1,191	1,191	CA	0.000%	-
403GP	RES	(1,827)	(1,827)	(1,827)	CAEE	0.000%	-
403GP	RES	156,095	156,095	156,238	CAGE	0.000%	-
403GP	RES	31,808	31,808	31,642	CAGW	22.565%	7,140
403GP	RES	(102,056)	(102,056)	(102,056)	CN	6.884%	(7,025)
403GP	RES	27,236	27,236	27,236	ID	0.000%	-
403GP	RES	6,434	6,434	6,434	JBG	22.437%	1,444
403GP	RES	47,053	47,053	47,053	OR	0.000%	-
403GP	RES	-	-	-	SG	8.229%	-
403GP	RES	153,768	153,768	153,768	SO	6.655%	10,233
403GP	RES	50,376	50,376	50,376	UT	0.000%	-
403GP	RES	(7,227)	(7,227)	(7,227)	WA	100.000%	(7,227)
403GP	RES	22,932	22,932	22,932	WY	0.000%	-
403GP	RES	-	-	-	JBE	22.731%	-
403HP	RES	12,693	12,693	12,693	CAGE	0.000%	-
403HP	RES	250,760	250,760	250,760	CAGW	22.565%	56,584
403OP	RES	757,868	757,868	757,868	CAGE	0.000%	-
403OP	RES	249,626	249,626	249,626	CAGW	22.565%	56,328
403OP	RES	-	-	-	OR	0.000%	-
403SP	RES	2,261,995	2,261,995	2,261,995	CAGE	0.000%	-
403SP	RES	7,844	7,844	7,844	CAGW	22.565%	1,770
403SP	RES	354,952	354,952	354,952	JBG	22.437%	79,641
403TP	RES	1,012,641	1,012,641	1,032,183	CAGE	0.000%	-
403TP	RES	274,502	274,502	254,027	CAGW	22.565%	57,321
403TP	RES	22,784	22,784	22,784	JBG	22.437%	5,112
403TP	RES	1	1	1	SG	8.229%	0
404IP	RES	(659,870)	(659,870)	(659,870)	CAEE	0.000%	-
404IP	RES	49,132	49,132	49,132	CAGE	0.000%	-
404IP	RES	108,212	108,212	108,212	CAGW	22.565%	24,418
404IP	RES	90,058	90,058	90,058	CN	6.884%	6,199
404IP	RES	(0)	(0)	(0)	ID	0.000%	-
404IP	RES	(4)	(4)	(4)	OR	0.000%	-
404IP	RES	-	-	-	SG	8.229%	-
404IP	RES	196,125	196,125	196,125	SO	6.655%	13,052
404IP	RES	286	286	286	UT	0.000%	-
404IP	RES	-	-	-	WA	100.000%	-
404IP	RES	(8,741)	(8,741)	(8,741)	WY	0.000%	-
403MP	RES	(8,719,130)	(8,719,130)	(8,719,130)	CAEE	0.000%	-
		<u>(1,132,134)</u>	<u>(1,132,134)</u>	<u>(1,133,090)</u>			<u>559,558</u>

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Annualization of Base Period Depreciation/Amortization Expense
Adjustment 6.2**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u>	<u>TOTAL COMPANY</u>	<u>STAFF</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Tax:								
Schedule M Adjustment								
	SCHMAT	RES	93,144	93,144	93,144	CA	0.000%	-
	SCHMAT	RES	(9,380,827)	(9,380,827)	(9,380,827)	CAEE	0.000%	-
	SCHMAT	RES	4,250,424	4,250,424	4,250,424	CAGE	0.000%	-
	SCHMAT	RES	922,752	922,752	922,752	CAGW	22.565%	208,219
	SCHMAT	RES	(11,998)	(11,998)	(11,998)	CN	6.884%	(826)
	SCHMAT	RES	149,726	149,726	149,726	ID	0.000%	-
	SCHMAT	RES	-	-	-	JBE	22.731%	-
	SCHMAT	RES	384,169	384,169	384,169	JBG	22.437%	86,196
	SCHMAT	RES	623,585	623,585	623,585	OR	0.000%	-
	SCHMAT	RES	1	1	1	SG	8.229%	0
	SCHMAT	RES	349,893	349,893	349,893	SO	6.655%	23,285
	SCHMAT	RES	864,251	864,251	864,251	UT	0.000%	-
	SCHMAT	RES	247,341	247,341	247,341	WA	100.000%	247,341
	SCHMAT	RES	375,405	375,405	375,405	WY	0.000%	-
	41010	RES	(35,349)	(35,349)	(35,349)	CA	0.000%	-
	41010	RES	3,560,118	3,560,118	3,560,118	CAEE	0.000%	-
	41010	RES	(1,613,079)	(1,613,079)	(1,613,079)	CAGE	0.000%	-
	41010	RES	(350,193)	(350,193)	(350,193)	CAGW	22.565%	(79,021)
	41010	RES	4,553	4,553	4,553	CN	6.884%	313
	41010	RES	(56,823)	(56,823)	(56,823)	ID	0.000%	-
	41010	RES	-	-	-	JBE	22.731%	-
	41010	RES	(145,796)	(145,796)	(145,796)	JBG	22.437%	(32,712)
	41010	RES	(236,657)	(236,657)	(236,657)	OR	0.000%	-
	41010	RES	(1)	(1)	(1)	SG	8.229%	(0)
	41010	RES	(132,788)	(132,788)	(132,788)	SO	6.655%	(8,837)
	41010	RES	(327,992)	(327,992)	(327,992)	UT	0.000%	-
	41010	RES	(93,868)	(93,868)	(93,868)	WA	100.000%	(93,868)
	41010	RES	(142,470)	(142,470)	(142,470)	WY	0.000%	-
			<u>(702,479)</u>	<u>(702,479)</u>	<u>(702,479)</u>			<u>350,091</u>

Adjustment to Tax:								
Accum Def Inc Tax Bal								
	282	RES	35,349	35,349	35,349	CA	0.000%	-
	282	RES	(3,560,118)	(3,560,118)	(3,560,118)	CAEE	0.000%	-
	282	RES	1,613,079	1,613,079	1,613,079	CAGE	0.000%	-
	282	RES	350,193	350,193	350,193	CAGW	22.565%	79,021
	282	RES	(4,553)	(4,553)	(4,553)	CN	6.884%	(313)
	282	RES	56,823	56,823	56,823	ID	0.000%	-
	282	RES	-	-	-	JBE	22.731%	-
	282	RES	145,796	145,796	145,796	JBG	22.437%	32,712
	282	RES	236,657	236,657	236,657	OR	0.000%	-
	282	RES	1	1	1	SG	8.229%	0
	282	RES	132,788	132,788	132,788	SO	6.655%	8,837
	282	RES	327,992	327,992	327,992	UT	0.000%	-
	282	RES	93,868	93,868	93,868	WA	100.000%	93,868
	282	RES	142,470	142,470	142,470	WY	0.000%	-
			<u>(429,655)</u>	<u>(429,655)</u>	<u>(429,655)</u>			<u>214,125</u>

Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

Staff supports the use of EOP as detailed in the direct testimony of Staff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Colstrip and Jim Bridger Accelerated Depreciation
Adjustment 6.4**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:								
Incremental Depreciation Expense	403SP	PRO	\$ 44,565,903	\$ 44,565,903	\$ -	JBG	22.437%	-
	403SP	PRO	\$ 1,229,742	\$ 1,229,742	\$ -	CAGW	22.565%	-
			<u>\$ 45,795,644</u>	<u>\$ 45,795,644</u>	<u>\$ -</u>			<u>\$ -</u>
Adjustment to Rate Base:								
Incremental Depreciation Reserve	108SP	PRO	\$ (22,282,951)	\$ (22,282,951)	\$ -	JBG	22.437%	-
	108SP	PRO	\$ (614,871)	\$ (614,871)	\$ -	CAGW	22.565%	-
			<u>\$ (22,897,822)</u>	<u>\$ (22,897,822)</u>	<u>\$ -</u>			<u>\$ -</u>
Adjustment to Tax								
	SCHMAT	PRO	\$ 44,565,903	\$ 44,565,903	\$ -	JBG	22.437%	-
	41110	PRO	\$ (16,913,206)	\$ (16,913,206)	\$ -	JBG	22.437%	-
	282	PRO	\$ 8,456,603	\$ 8,456,603	\$ -	JBG	22.437%	-
	SCHMAT	PRO	\$ 1,229,742	\$ 1,229,742	\$ -	CAGW	22.565%	-
	41110	PRO	\$ (466,699)	\$ (466,699)	\$ -	CAGW	22.565%	-
	282	PRO	\$ 233,350	\$ 233,350	\$ -	CAGW	22.565%	-

Description of Adjustment:

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2025, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). Incremental reserves are reflected on an average basis.

Staff contests the acceleration of depreciation expense for Jim Bridger and Colstrip as discussed in the direct testimony of Staff witness Joanna Huang.

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Interest True Up
Adjustment 7.1

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:								
Other Interest Expense - Restating	427	RES	\$ 229,426	\$ 234,848	\$ 292,029	WA	100.000%	\$ 292,029
Other Interest Expense - Pro Forma	427	PRO	\$ 647,395	\$ 186,892	\$ 219,199	WA	100.000%	\$ 219,199
Adjustment Detail:								
Restating:								
Jurisdiction Specific Adjusted Rate Base			813,546,693	813,752,534	812,560,318			
Weighted Cost of Debt:			2.63410%	2.63410%	2.64500%			
Trued-up Interest Expense			21,429,617	21,435,039	21,492,220			
Unadjusted Interest Expense			21,200,191	21,200,191	21,200,191			
Restating Interest True-up Adjustment			229,426	234,848	292,029			
Pro Forma:								
Jurisdiction Specific Adjusted Rate Base			838,124,165	820,847,628	820,847,628			
Weighted Cost of Debt:			2.634%	2.634%	2.645%			
Trued-up Interest Expense			22,077,012	21,621,931	21,711,420			
Restated Interest Expense			21,429,617	21,435,039	21,492,220			
Total Pro Forma Interest True-up Adjustment			647,395	186,892	219,199			

Description of Company Adjustment:

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

Staff does not contest this adjustment - it is included to account for modeling effects from Staff's proposed revenue requirement.

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Property Tax Expense
Adjustment 7.2

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Expense:								
Taxes Other Than Income	408	RES	3,844,292	3,844,292	-	GPS	6.655%	-

Description of Adjustment:

This adjustment updates property taxes to reflect 12 months ended October 2015 actual accrued property taxes. This is the most current amount recorded in the Company's books as of the filing date of the current proceeding.

Staff contests the inclusion of these costs unless the Company provides an update through rebuttal. This is discussed by Staff witness Elizabeth O'Connell.

CORRECTED

PacifiCorp ERF UE-152253
For The Twelve Months Ending June 2015 - Staff Revenue Requirement
PowerTax ADIT Balance
Adjustment 7.4

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u> <i>as filed</i>	<u>TOTAL</u> <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
Adjustment to Tax:								
ADIT Balance	282	RES	3,853,789,452	3,853,789,452	3,853,789,452	DITBAL	5.905%	227,552,961
Cholla SHL	190	RES	(37,880,440)	(37,880,440)	(37,880,440)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facili	281	RES	248,400,800	248,400,800	248,400,800	SG	8.229%	20,439,716
California	282	RES	(90,544,316)	(90,544,316)	(90,544,316)	CA	0.000%	-
Idaho	282	RES	(235,491,703)	(235,491,703)	(235,491,703)	ID	0.000%	-
Other	282	RES	(72,216,675)	(72,216,675)	(72,216,675)	OTHER	0.000%	-
Oregon	282	RES	(1,112,945,438)	(1,112,945,438)	(1,112,945,438)	OR	0.000%	-
Utah	282	RES	(1,830,243,820)	(1,830,243,820)	(1,830,243,820)	UT	0.000%	-
Washington	282	RES	(240,021,060)	(239,815,219)	(239,815,219)	WA	100.000%	(239,815,219)
Wyoming	282	RES	(589,936,606)	(589,936,606)	(589,936,606)	WYP	0.000%	-
PP&E Adjustment - SNP	282	RES	4,040,150	4,040,150	4,040,150	SNP	5.989%	241,948
PP&E Adjustment - CIAC	282	RES	78,519	78,519	78,519	CIAC	6.331%	4,971
PP&E Adjustment - SG	282	RES	12,314,179	12,314,179	12,314,179	SG	8.229%	1,013,275
PP&E Adjustment - JBG	282	RES	6,078	6,078	6,078	JBG	22.437%	1,364
PP&E Adjustment - JBE	190	RES	283,613	283,613	283,613	JBE	22.731%	64,468
PP&E Adjustment - SNPD	282	RES	17,360	17,360	17,360	SNPD	6.331%	1,099
PP&E Adjustment - SO	282	RES	(117,001)	(117,001)	(117,001)	SO	6.655%	(7,786)
Total Accumulated Reserve			(90,466,908)	(90,261,067)	(90,261,067)			9,496,797

Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

The column "Total Company Discovery" reflects the effects of the PATH Act as detailed by the Company in response to Boise Data Request 09.

Staff does not contest this adjustment.

CORRECTED

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Remove Deferred State Tax Expense & Balance
Adjustment 7.7

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u> <i>as filed</i>	<u>TOTAL COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Tax:								
Def Inc Tax Expense	41110	RES	(77,895)	(54,571)	(54,571)	WA	100.000%	(54,571)
ADIT Balance	283	RES	(78)	(78)	(78)	WA	100.000%	(78)

Description of Adjustment:

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items from results since state income tax expense is excluded under the WCA allocation methodology.

The column "Total Company Discovery" the effects of the PATH Act as detailed by the Company in response to Boise Data Request 09.

Staff does not contest this adjustment. The purpose of the "Staff" column is to maintain functionality in the workbook

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Environmental Remediation
Adjustment 8.2**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Expense:								
Remove Booked Env. Cost Amort.	925	RES	(3,297,730)	(3,297,730)	(3,297,730)	SO	6.655%	(219,457)
Add back Third West Amortization	925	RES	-		-	SO	6.655%	
Add back Remediation Projects Cost	925	RES	10,159,261	10,159,261	7,543	WA	100.000%	7,543
			<u>6,861,531</u>	<u>6,861,531</u>	<u>(3,290,187)</u>			<u>(211,914)</u>
Adjustment to Rate Base:								
Remove Env. Reg. Asset as Booked	182M	RES	(18,904,221)	(18,904,221)	(18,904,221)	SO	6.655%	(1,258,039)
Remove Env. Reg. Asset as Booked	182M	RES	931,082	931,082	931,082	WA	100.000%	931,082
Add back Third West Regulatory Asset	182M	RES	-	-	-	SO	6.655%	-
			<u>(17,973,140)</u>	<u>(17,973,140)</u>	<u>(17,973,140)</u>			<u>(326,957)</u>
Adjustment to Tax:								
Schedule M Adjustment	SCHMDT	RES	(7,453,513)	(7,453,513)	(7,453,513)	SO	6.655%	(496,017)
Schedule M Adjustment	SCHMAT	RES	(1,990,148)	(1,990,148)	(1,478)	SO	6.655%	(98)
Schedule M Adjustment	SCHMAT	RES	(356,471)	(356,471)	(265)	WA	100.000%	(265)
Def Inc Tax Expense	41110	RES	135,284	135,284	100	WA	100.000%	100
ADIT Balance	283	RES	(522,219)	(522,219)	(388)	WA	100.000%	(388)
Schedule M Adjustment - Third West	SCHMAT	RES	-	-	-	SO	6.655%	-
Def Inc Tax Expense	41110	RES	-	-	-	SO	6.655%	-
ADIT Balance	283	RES	-	-	-	SO	6.655%	-

Description of Adjustment:

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for remediation projects that cannot be deferred, per the Commission's 2005 order. However, as of May 2014, Third West Substation Cleanup deferred amounts were fully normalized. As a result, there will no longer be adjustments for Third West project remediation expenses on a forward going basis.

Staff contests certain costs that the Company has failed to show are related to service in Washington. Staff witness Elizabeth O'Connell discusses this adjustment in her direct testimony.

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Major Plant Additions
Adjustment 8.4**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY</u> <i>as filed</i>	<u>TOTAL COMPANY</u> <i>discovery</i>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>	<u>Source</u>
Adjustment to Rate Base:									
Steam Production	312	PRO	127,544,646	119,225,673	43,674,078	JBG	22.437%	9,799,155	JBT-10C
Total Rate Base			127,544,646	119,225,673	43,674,078			9,799,155	
Adjustment to Expense:									
Accumulated Reserve	108SP	PRO	(6,174,736)	(5,771,204)	(2,114,075)	JBG	22.437%	(474,335)	<i>Estimated</i>
Total Accumulated Reserve			(6,174,736)	(5,771,204)	(2,114,075)			(474,335)	
Depreciation Expense	403SP	PRO	9,125,236	8,530,052	1,985,185	JBG	22.437%	445,416	Straight Line Depreciation over 22 years (2037 Shutdown - Pacific Power response to Staff Data Request No. 16)
Total Depreciation Expense			9,125,236	8,530,052	1,985,185			445,416	
Adjustment to Tax:									
Steam Production - Sch M Adjust	SCHMAT	PRO	9,125,236	8,530,052	1,985,185	JBG	22.437%	445,416	
Steam Production - Sch M Adjust	SCHMDT	PRO	10,323,090	9,476,591	3,471,411.51	JBG	22.437%	778,881	<i>Estimated</i>
Steam Production - DIT Expense	41010	PRO	454,599	359,220	564,038	JBG	22.437%	126,553	calculated
Steam Production - AMA ADIT	282	PRO	(12,823,433)	(12,623,304)	(4,624,098)	JBG	22.437%	(1,037,509)	<i>Estimated</i>

Description of Adjustment:

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2015, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

The column "Total Company Discovery" reflects the updated actual transfer to plant provided by the Company in response to Boise Data Request 20.

Staff contests the level of costs related to the installation of SCR at Jim Bridger. As Staff witness Jeremy Twitchell discusses in his direct testimony, the decision was imprudent.

Given the interplay between the Company's tax books and the Company's regulatory Books, Staff estimated the tax effects for certain aspects of this adjustment. Staff expects the Company will correct this adjustment for the actual tax effects on rebuttal.

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Investor Supplied Working Capital
Adjustment 8.10**

	<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>WCA FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Adjustment to Rate Base:								
Investor Supplied Working Capital	CWC	RES	23,962,204	23,962,204	23,919,007	WA	100.000%	23,919,007

Description of Adjustment:

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

Staff does not contest this adjustment. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

End-of-Period Plant Balances

Adjustment 8.11

<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u> <i>as filed</i>	TOTAL <u>COMPANY</u> <i>discovery</i>	<u>STAFF</u>	WCA <u>FACTOR</u>	<u>FACTOR %</u>	WASHINGTON <u>ALLOCATED</u>
Adjustment to Rate Base:							
302	RES	(300,367)	(300,367)	(300,367)	CAGW	22.565%	(67,778)
303	RES	(647)	(647)	(647)	CA	0.000%	-
303	RES	(3,299,349)	(3,299,349)	(3,299,349)	CAEE	0.000%	-
303	RES	979,310	979,310	979,310	CAGE	0.000%	-
303	RES	3,439,001	3,439,001	3,439,001	CAGW	22.565%	776,012
303	RES	3,568,193	3,568,193	3,568,193	CN	6.884%	245,623
303	RES	(33)	(33)	(33)	ID	0.000%	-
303	RES	(1,372)	(1,372)	(1,372)	OR	0.000%	-
303	RES	5,371,595	5,371,595	5,371,595	SO	6.655%	357,469
303	RES	2,290	2,290	2,290	UT	0.000%	-
303	RES	(266,194)	(266,194)	(266,194)	WY	0.000%	-
310	RES	114	114	114	CAGE	0.000%	-
311	RES	1,005,363	1,005,363	1,005,363	CAGE	0.000%	-
311	RES	235,768	235,768	235,768	CAGW	22.565%	53,201
311	RES	247,223	247,223	247,223	JBG	22.437%	55,469
312	RES	54,457,699	54,457,699	54,457,699	CAGE	0.000%	-
312	RES	14,606	14,606	14,606	CAGW	22.565%	3,296
312	RES	14,552,316	14,552,316	14,552,316	JBG	22.437%	3,265,104
314	RES	4,461,565	4,461,565	4,461,565	CAGE	0.000%	-
314	RES	(33,921)	(33,921)	(33,921)	CAGW	22.565%	(7,654)
314	RES	(2,094,791)	(2,094,791)	(2,094,791)	JBG	22.437%	(470,008)
315	RES	3,021,045	3,021,045	3,021,045	CAGE	0.000%	-
315	RES	69,992	69,992	69,992	CAGW	22.565%	15,794
315	RES	95,129	95,129	95,129	JBG	22.437%	21,344
316	RES	139,744	139,744	139,744	CAGE	0.000%	-
316	RES	(1,038)	(1,038)	(1,038)	CAGW	22.565%	(234)
316	RES	(297)	(297)	(297)	JBG	22.437%	(67)
330	RES	(843)	(843)	(843)	CAGE	0.000%	-
331	RES	(16,028)	(16,028)	(16,028)	CAGE	0.000%	-
331	RES	6,750,524	6,750,524	6,750,524	CAGW	22.565%	1,523,259
332	RES	191,690	191,690	191,690	CAGE	0.000%	-
332	RES	1,362,510	1,362,510	1,362,510	CAGW	22.565%	307,451
333	RES	11,714	11,714	11,714	CAGE	0.000%	-
333	RES	1,213,532	1,213,532	1,213,532	CAGW	22.565%	273,834
334	RES	112,508	112,508	112,508	CAGE	0.000%	-
334	RES	508,338	508,338	508,338	CAGW	22.565%	114,707
335	RES	4,958	4,958	4,958	CAGE	0.000%	-
336	RES	705	705	705	CAGE	0.000%	-
336	RES	56,614	56,614	56,614	CAGW	22.565%	12,775
340	RES	(59,167)	(59,167)	(59,167)	CAGE	0.000%	-
341	RES	808,969	808,969	808,969	CAGE	0.000%	-
341	RES	86,733	86,733	86,733	CAGW	22.565%	19,571
342	RES	2,328	2,328	2,328	CAGE	0.000%	-
343	RES	21,730,334	21,730,334	21,730,334	CAGE	0.000%	-
343	RES	7,137,701	7,137,701	7,137,701	CAGW	22.565%	1,610,626
344	RES	1,486,168	1,486,168	1,486,168	CAGE	0.000%	-
344	RES	500,402	500,402	500,402	CAGW	22.565%	112,916
345	RES	293,874	293,874	293,874	CAGE	0.000%	-
345	RES	93,855	93,855	93,855	CAGW	22.565%	21,178
346	RES	1,349	1,349	1,349	CAGE	0.000%	-
346	RES	(236)	(236)	(236)	CAGW	22.565%	(53)
350	RES	13,981,723	13,981,723	13,981,723	CAGE	0.000%	-
350	RES	1,441,727	1,441,727	1,441,727	CAGW	22.565%	325,326
352	RES	6,176,471	6,176,471	6,176,471	CAGE	0.000%	-

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
End-of-Period Plant Balances
Adjustment 8.11**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
352	RES	2,348,767	2,348,767	2,327,579	CAGW	22.565%	525,219
352	RES	41,117	41,117	41,117	JBG	22.437%	9,225
353	RES	15,201,980	15,201,980	16,107,924	CAGE	0.000%	-
353	RES	4,855,895	4,855,895	3,949,951	CAGW	22.565%	891,308
353	RES	1,307,438	1,307,438	1,307,438	JBG	22.437%	293,350
354	RES	3,793,976	3,793,976	3,978,429	CAGE	0.000%	-
354	RES	831,079	831,079	646,626	CAGW	22.565%	145,912
355	RES	11,774,517	11,774,517	11,774,517	CAGE	0.000%	-
355	RES	3,454,327	3,454,327	3,454,327	CAGW	22.565%	779,471
355	RES	(2,201)	(2,201)	(2,201)	JBG	22.437%	(494)
356	RES	8,045,838	8,045,838	8,072,378	CAGE	0.000%	-
356	RES	2,327,065	2,327,065	2,300,525	CAGW	22.565%	519,115
356	RES	(10)	(10)	(10)	JBG	22.437%	(2)
356	RES	79	79	79	SG	8.229%	6
357	RES	(334)	(334)	(334)	CAGW	22.565%	(75)
359	RES	3,001	3,001	3,001	CAGE	0.000%	-
360	RES	5,343	5,343	5,343	CA	0.000%	-
360	RES	10,324	10,324	10,324	ID	0.000%	-
360	RES	39,428	39,428	39,428	OR	0.000%	-
360	RES	(2,223,692)	(2,223,692)	(2,223,692)	UT	0.000%	-
360	RES	54,757	54,757	54,757	WA	100.000%	54,757
360	RES	169,970	169,970	169,970	WY	0.000%	-
361	RES	29,199	29,199	29,199	CA	0.000%	-
361	RES	1,120	1,120	1,120	ID	0.000%	-
361	RES	1,939,411	1,939,411	1,939,411	OR	0.000%	-
361	RES	90,192	90,192	90,192	UT	0.000%	-
361	RES	148,287	148,287	148,287	WA	100.000%	148,287
361	RES	317,481	317,481	317,481	WY	0.000%	-
361	RES	2,804	2,804	2,804	WY	0.000%	-
362	RES	1,038,751	1,038,751	1,038,751	CA	0.000%	-
362	RES	154,742	154,742	154,742	ID	0.000%	-
362	RES	1,877,454	1,877,454	1,877,454	OR	0.000%	-
362	RES	1,011,793	1,011,793	1,011,793	UT	0.000%	-
362	RES	3,448,829	3,448,829	3,448,829	WA	100.000%	3,448,829
362	RES	408,197	408,197	408,197	WY	0.000%	-
362	RES	948,161	948,161	948,161	WY	0.000%	-
364	RES	954,407	954,407	954,407	CA	0.000%	-
364	RES	1,722,647	1,722,647	1,722,647	ID	0.000%	-
364	RES	4,449,541	4,449,541	4,449,541	OR	0.000%	-
364	RES	5,718,948	5,718,948	5,718,948	UT	0.000%	-
364	RES	1,111,536	1,111,536	1,111,536	WA	100.000%	1,111,536
364	RES	2,345,205	2,345,205	2,345,205	WY	0.000%	-
364	RES	228,881	228,881	228,881	WY	0.000%	-
365	RES	135,810	135,810	135,810	CA	0.000%	-
365	RES	359,919	359,919	359,919	ID	0.000%	-
365	RES	2,671,184	2,671,184	2,671,184	OR	0.000%	-
365	RES	2,136,881	2,136,881	2,136,881	UT	0.000%	-
365	RES	1,483,378	1,483,378	1,483,378	WA	100.000%	1,483,378
365	RES	1,419,107	1,419,107	1,419,107	WY	0.000%	-
365	RES	50,497	50,497	50,497	WY	0.000%	-
366	RES	82,986	82,986	82,986	CA	0.000%	-
366	RES	148,031	148,031	148,031	ID	0.000%	-
366	RES	645,928	645,928	645,928	OR	0.000%	-
366	RES	2,591,328	2,591,328	2,591,328	UT	0.000%	-
366	RES	259,558	259,558	259,558	WA	100.000%	259,558
366	RES	735,197	735,197	735,197	WY	0.000%	-

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
End-of-Period Plant Balances
Adjustment 8.11**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
366	RES	158,075	158,075	158,075	WY	0.000%	-
367	RES	161,072	161,072	161,072	CA	0.000%	-
367	RES	236,165	236,165	236,165	ID	0.000%	-
367	RES	1,971,062	1,971,062	1,971,062	OR	0.000%	-
367	RES	6,192,145	6,192,145	6,192,145	UT	0.000%	-
367	RES	518,899	518,899	518,899	WA	100.000%	518,899
367	RES	1,314,160	1,314,160	1,314,160	WY	0.000%	-
367	RES	168,939	168,939	168,939	WY	0.000%	-
368	RES	511,882	511,882	511,882	CA	0.000%	-
368	RES	860,698	860,698	860,698	ID	0.000%	-
368	RES	4,450,080	4,450,080	4,450,080	OR	0.000%	-
368	RES	8,920,309	8,920,309	8,920,309	UT	0.000%	-
368	RES	1,099,994	1,099,994	1,099,994	WA	100.000%	1,099,994
368	RES	2,342,498	2,342,498	2,342,498	WY	0.000%	-
368	RES	126,786	126,786	126,786	WY	0.000%	-
369	RES	247,181	247,181	247,181	CA	0.000%	-
369	RES	939,611	939,611	939,611	ID	0.000%	-
369	RES	4,220,863	4,220,863	4,220,863	OR	0.000%	-
369	RES	6,331,196	6,331,196	6,331,196	UT	0.000%	-
369	RES	904,129	904,129	904,129	WA	100.000%	904,129
369	RES	959,764	959,764	959,764	WY	0.000%	-
369	RES	310,671	310,671	310,671	WY	0.000%	-
370	RES	14,474	14,474	14,474	CA	0.000%	-
370	RES	92,685	92,685	92,685	ID	0.000%	-
370	RES	465,770	465,770	465,770	OR	0.000%	-
370	RES	1,166,721	1,166,721	1,166,721	UT	0.000%	-
370	RES	95,781	95,781	95,781	WA	100.000%	95,781
370	RES	137,137	137,137	137,137	WY	0.000%	-
370	RES	42,706	42,706	42,706	WY	0.000%	-
371	RES	624	624	624	CA	0.000%	-
371	RES	(138)	(138)	(138)	ID	0.000%	-
371	RES	18,512	18,512	18,512	OR	0.000%	-
371	RES	(7,408)	(7,408)	(7,408)	UT	0.000%	-
371	RES	(418)	(418)	(418)	WA	100.000%	(418)
371	RES	5,208	5,208	5,208	WY	0.000%	-
371	RES	(394)	(394)	(394)	WY	0.000%	-
373	RES	(700)	(700)	(700)	CA	0.000%	-
373	RES	8,557	8,557	8,557	ID	0.000%	-
373	RES	146,878	146,878	146,878	OR	0.000%	-
373	RES	(718,456)	(718,456)	(718,456)	UT	0.000%	-
373	RES	30,467	30,467	30,467	WA	100.000%	30,467
373	RES	46,812	46,812	46,812	WY	0.000%	-
373	RES	(9,931)	(9,931)	(9,931)	WY	0.000%	-
390	RES	65,838	65,838	65,838	CA	0.000%	-
390	RES	39,561	39,561	39,561	CAGE	0.000%	-
390	RES	(1,597,794)	(1,597,794)	(1,597,794)	CN	6.884%	(109,987)
390	RES	57,828	57,828	57,828	ID	0.000%	-
390	RES	442,298	442,298	442,298	OR	0.000%	-
390	RES	1,160,397	1,160,397	1,160,397	SO	6.655%	77,222
390	RES	296,051	296,051	296,051	UT	0.000%	-
390	RES	1,651	1,651	1,651	WA	100.000%	1,651
390	RES	79,923	79,923	79,923	WY	0.000%	-
390	RES	5,913	5,913	5,913	WY	0.000%	-
391	RES	2,658	2,658	2,658	CA	0.000%	-
391	RES	(4,096)	(4,096)	(4,096)	CAEE	0.000%	-
391	RES	(120,229)	(120,229)	(120,229)	CAGE	0.000%	-

CORRECTED

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
End-of-Period Plant Balances
Adjustment 8.11**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
391	RES	(74,301)	(74,301)	(74,301)	CAGW	22.565%	(16,766)
391	RES	(47,007)	(47,007)	(47,007)	CN	6.884%	(3,236)
391	RES	29,812	29,812	29,812	ID	0.000%	-
391	RES	(31,536)	(31,536)	(31,536)	JBG	22.437%	(7,076)
391	RES	(28,427)	(28,427)	(28,427)	OR	0.000%	-
391	RES	931,078	931,078	931,078	SO	6.655%	61,961
391	RES	(128,349)	(128,349)	(128,349)	UT	0.000%	-
391	RES	(16,836)	(16,836)	(16,836)	WA	100.000%	(16,836)
391	RES	(51,426)	(51,426)	(51,426)	WY	0.000%	-
391	RES	7,096	7,096	7,096	WY	0.000%	-
392	RES	2,523	2,523	2,523	CA	0.000%	-
392	RES	(1,491)	(1,491)	(1,491)	CAGE	0.000%	-
392	RES	(40,636)	(40,636)	(40,636)	CAGW	22.565%	(9,170)
392	RES	161,333	161,333	161,333	ID	0.000%	-
392	RES	524,919	524,919	524,919	OR	0.000%	-
392	RES	164,542	164,542	164,542	SO	6.655%	10,950
392	RES	166,225	166,225	166,225	UT	0.000%	-
392	RES	14,040	14,040	14,040	WA	100.000%	14,040
392	RES	70,169	70,169	70,169	WY	0.000%	-
392	RES	17,071	17,071	17,071	WY	0.000%	-
393	RES	(1,162)	(1,162)	(1,162)	CA	0.000%	-
393	RES	170,593	170,593	170,593	CAGE	0.000%	-
393	RES	12,390	12,390	12,390	CAGW	22.565%	2,796
393	RES	(3,752)	(3,752)	(3,752)	JBG	22.437%	(842)
393	RES	(69,015)	(69,015)	(69,015)	OR	0.000%	-
393	RES	5,568	5,568	5,568	SO	6.655%	371
393	RES	61,458	61,458	61,458	UT	0.000%	-
393	RES	(6,828)	(6,828)	(6,828)	WA	100.000%	(6,828)
393	RES	(10,058)	(10,058)	(10,058)	WY	0.000%	-
393	RES	(447)	(447)	(447)	WY	0.000%	-
394	RES	(12,855)	(12,855)	(12,855)	CA	0.000%	-
394	RES	77,591	77,591	77,591	CAGE	0.000%	-
394	RES	9,679	9,679	9,679	CAGW	22.565%	2,184
394	RES	5,529	5,529	5,529	ID	0.000%	-
394	RES	(39,882)	(39,882)	(39,882)	JBG	22.437%	(8,948)
394	RES	53,033	53,033	53,033	OR	0.000%	-
394	RES	4,543	4,543	4,543	SO	6.655%	302
394	RES	84,299	84,299	84,299	UT	0.000%	-
394	RES	7,020	7,020	7,020	WA	100.000%	7,020
394	RES	2,256	2,256	2,256	WY	0.000%	-
394	RES	(3,858)	(3,858)	(3,858)	WY	0.000%	-
395	RES	(27,811)	(27,811)	(27,811)	CA	0.000%	-
395	RES	(100,715)	(100,715)	(100,715)	CAGE	0.000%	-
395	RES	(53,782)	(53,782)	(53,782)	CAGW	22.565%	(12,136)
395	RES	(27,876)	(27,876)	(27,876)	ID	0.000%	-
395	RES	(526,561)	(526,561)	(526,561)	OR	0.000%	-
395	RES	(30,430)	(30,430)	(30,430)	SO	6.655%	(2,025)
395	RES	8,955	8,955	8,955	UT	0.000%	-
395	RES	(44,102)	(44,102)	(44,102)	WA	100.000%	(44,102)
395	RES	33,199	33,199	33,199	WY	0.000%	-
395	RES	(33,151)	(33,151)	(33,151)	WY	0.000%	-
396	RES	366,841	366,841	366,841	CAGE	0.000%	-
396	RES	1,337	1,337	1,337	CAGW	22.565%	302
396	RES	414,390	414,390	414,390	ID	0.000%	-
396	RES	216,867	216,867	216,867	JBG	22.437%	48,658
396	RES	(31,183)	(31,183)	(31,183)	OR	0.000%	-

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

End-of-Period Plant Balances

Adjustment 8.11

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>STAFF</u>	<u>WCA</u> <u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON</u> <u>ALLOCATED</u>
396	RES	207,659	207,659	207,659	SO	6.655%	13,819
396	RES	549,827	549,827	549,827	UT	0.000%	-
396	RES	204,959	204,959	204,959	WY	0.000%	-
396	RES	133,116	133,116	133,116	WY	0.000%	-
397	RES	25,027	25,027	25,027	CA	0.000%	-
397	RES	(54,679)	(54,679)	(54,679)	CAEE	0.000%	-
397	RES	4,077,527	4,077,527	4,081,739	CAGE	0.000%	-
397	RES	956,032	956,032	951,820	CAGW	22.565%	214,779
397	RES	3,486	3,486	3,486	CN	6.884%	240
397	RES	536,847	536,847	536,847	ID	0.000%	-
397	RES	153,476	153,476	153,476	JBG	22.437%	34,435
397	RES	1,456,703	1,456,703	1,456,703	OR	0.000%	-
397	RES	337,528	337,528	337,528	SO	6.655%	22,462
397	RES	1,203,427	1,203,427	1,203,427	UT	0.000%	-
397	RES	(206,113)	(206,113)	(206,113)	WA	100.000%	(206,113)
397	RES	267,775	267,775	267,775	WY	0.000%	-
397	RES	53,593	53,593	53,593	WY	0.000%	-
398	RES	(2,431)	(2,431)	(2,431)	CA	0.000%	-
398	RES	59,830	59,830	59,830	CAGE	0.000%	-
398	RES	(2,969)	(2,969)	(2,969)	CAGW	22.565%	(670)
398	RES	(646)	(646)	(646)	ID	0.000%	-
398	RES	(535)	(535)	(535)	JBG	22.437%	(120)
398	RES	(7,066)	(7,066)	(7,066)	OR	0.000%	-
398	RES	(133,764)	(133,764)	(133,764)	SO	6.655%	(8,902)
398	RES	39,182	39,182	39,182	UT	0.000%	-
398	RES	(6,744)	(6,744)	(6,744)	WA	100.000%	(6,744)
398	RES	10,295	10,295	10,295	WY	0.000%	-
398	RES	(832)	(832)	(832)	WY	0.000%	-
399	RES	(280,488,635)	(280,488,635)	(280,488,635)	CAEE	0.000%	-
DP	RES	(609,907)	(609,907)	(609,907)	CA	0.000%	-
DP	RES	411,895	411,895	411,895	ID	0.000%	-
DP	RES	4,852,178	4,852,178	4,852,178	OR	0.000%	-
DP	RES	1,278,107	1,278,107	1,278,107	UT	0.000%	-
DP	RES	1,434,018	1,434,018	1,434,018	WA	100.000%	1,434,018
DP	RES	539,994	539,994	539,994	WY	0.000%	-
GP	RES	286,716	286,716	286,716	SO	6.655%	19,080
OP	RES	23,065,381	23,065,381	23,065,381	CAGE	0.000%	-
SP	RES	(9,331,199)	(9,331,199)	(9,331,199)	CAGE	0.000%	-
SP	RES	1,547,718	1,547,718	1,547,718	SG	8.229%	127,354
TP	RES	299,297,334	299,297,334	299,297,334	CAGE	0.000%	-
TP	RES	19,797,089	19,797,089	19,797,089	CAGW	22.565%	4,467,223
		<u>361,280,592</u>	<u>361,280,592</u>	<u>361,280,592</u>			<u>26,987,763</u>

Description of Adjustment:

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

Staff supports the use of EOP as detailed in the direct testimony of sStaff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes those costs.

**Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Idaho Asset Exchange
Adjustment 8.13**

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Remove Plants to Idaho Power							
352	PRO	(88,857)	(88,857)	-	CAGE	0.000%	-
353	PRO	(9,765,627)	(9,765,627)	-	CAGE	0.000%	-
355	PRO	(804,038)	(804,038)	-	CAGE	0.000%	-
356	PRO	(1,848,587)	(1,848,587)	-	CAGE	0.000%	-
352	PRO	(9,365)	(9,365)	-	CAGW	22.565%	-
353	PRO	(4,326,909)	(4,326,909)	-	CAGW	22.565%	-
397	PRO	(1,899)	(1,899)	-	CAGW	22.565%	-
398	PRO	(219)	(219)	-	CAGW	22.565%	-
354	PRO	(9,458,992)	(9,458,992)	-	CAGE	0.000%	-
362	PRO	(11,960)	(11,960)	-	ID	0.000%	-
397	PRO	(120,817)	(120,817)	-	CAGE	0.000%	-
353	PRO	(366,555)	(366,555)	-	JBG	22.437%	-
397	PRO	(41,363)	(41,363)	-	JBG	22.437%	-
354	PRO	(7,603,314)	(7,603,314)	-	JBG	22.437%	-
355	PRO	(276,825)	(276,825)	-	JBG	22.437%	-
356	PRO	(5,480,394)	(5,480,394)	-	JBG	22.437%	-
356	PRO	(15,176,148)	(15,176,148)	-	CAGW	22.565%	-
354	PRO	(14,170,109)	(14,170,109)	-	CAGW	22.565%	-
355	PRO	(3,842,096)	(3,842,096)	-	CAGW	22.565%	-
Total		(73,394,075)	(73,394,075)	-			-
Remove Reserves to Idaho Power							
108TP	PRO	7,039,810	7,039,810	-	CAGE	0.000%	-
108TP	PRO	16,381,461	16,381,461	-	CAGW	22.565%	-
108GP	PRO	681	681	-	CAGW	22.565%	-
108GP	PRO	25,236	25,236	-	CAGE	0.000%	-
108TP	PRO	7,079,860	7,079,860	-	JBG	22.437%	-
108GP	PRO	10,313	10,313	-	JBG	22.437%	-
108362	PRO	3,941	3,941	-	ID	0.000%	-
Total		30,541,303	30,541,303	-			-
Add Plants from Idaho Power							
352	PRO	1,826,454	1,826,454	-	CAGE	0.000%	-
352	PRO	1,344,696	1,344,696	-	CAGW	22.565%	-
352	PRO	18,869	18,869	-	JBG	22.437%	-
353	PRO	6,622,693	6,622,693	-	CAGE	0.000%	-
353	PRO	20,946,823	20,946,823	-	CAGW	22.565%	-
353	PRO	3,073,893	3,073,893	-	JBG	22.437%	-
354	PRO	9,856,028	9,856,028	-	CAGW	22.565%	-
354	PRO	6,436,371	6,436,371	-	JBG	22.437%	-
355	PRO	283,563	283,563	-	CAGE	0.000%	-
355	PRO	2,535,285	2,535,285	-	CAGW	22.565%	-
355	PRO	45,987	45,987	-	JBG	22.437%	-
356	PRO	384,023	384,023	-	CAGE	0.000%	-
356	PRO	5,514,590	5,514,590	-	CAGW	22.565%	-
356	PRO	5,439,587	5,439,587	-	JBG	22.437%	-
397	PRO	1,198	1,198	-	JBG	22.437%	-
Total		64,330,061	64,330,061	-			-

Pacific Power GRC UE-152253
Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
Idaho Asset Exchange
Adjustment 8.13

<u>ACCOUNT</u>	<u>TYPE</u>	<u>TOTAL COMPANY as filed</u>	<u>TOTAL COMPANY discovery</u>	<u>STAFF</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>WASHINGTON ALLOCATED</u>
Add Reserves Transferred from Idaho Power							
108TP	PRO	(7,285,529)	(7,285,529)	-	JBG	22.437%	-
108GP	PRO	(1,211)	(1,211)	-	JBG	22.437%	-
108TP	PRO	(12,634,459)	(12,634,459)	-	CAGW	22.565%	-
108TP	PRO	(1,251,923)	(1,251,923)	-	CAGE	0.000%	-
Total		63,797,543	(21,173,121)	-			-
ADIT Balance	282	1,727,109	1,727,109	-	WA	100.000%	-

Staff Adjustment for Modeling Effects

Depreciation Expense	PRO	-	-	(27,546)	WA	100.000%	(27,546)
Amortization Expense	PRO	-	-	(14,216)	WA	100.000%	(14,216)
Electric Plant in Service	PRO	-	-	(2,303,664)	WA	100.000%	(2,303,664)
Accum. Prov. For							
Depreciation	PRO	-	-	812,805	WA	100.000%	812,805
Accum. Prov. For							
Amortization	PRO	-	-	58,926	WA	100.000%	58,926

Description of Adjustment:

This adjustment reflects the rate base impacts of the Asset Exchange agreement between PacifiCorp and Idaho Power as approved in Order 01 of Docket No. UE-144136.

The Company's adjustment reflects only the Exchange Assets (Assets transferred between Idaho Power and Pacific Power). However, the Company made two other changes to transmission asset allocations: Reassignment Assets are related to assets previously owned by Pacific Power but newly assigned to the WCA after the exchange, and WCA Correction Assets are related to incorrect allocation of transmission assets. The effects of these changes are in the input data that developed the revenue requirement. Staff contest the inclusion of the Reassignment Assets and the Exchange Assets in this proceeding as detailed in my direct testimony, JLB-1T. To reflect the impact of Staff's recommendation, estimated modeling impacts are included through this adjustment.

The Reassignment Assets and WCA Correction Assets affect several other adjustments as well as the WCA Allocation factors. Staff included changes to other adjustments that were explicitly affected by the Reassignment Assets allocation. The estimated impact of the change in the WCA Allocation Factors is minimal and therefore is not included in Staff's revenue requirement model.

Pacific Power GRC UE-152253
 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase
 WCA Allocation Factors

AVERAGE OF MONTHLY AVERAGE FACTOR	West Control Area	CA	OR	WA	UT	ID	Wyo-UPL	WYP	WY	FERC-UPL	OTHER	NON-UTIL
	FACTOR											
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0
System Generation	SG	1.5682%	25.5927%	8.2285%	43.2954%	5.6413%	2.6698%	12.6409%	15.3107%	0.3632%	0.0000%	0
System Capacity	SC	1.5771%	25.9991%	8.4113%	43.4102%	5.4390%	2.5496%	12.2450%	14.7946%	0.3687%	0.0000%	0
System Energy	SE	1.5417%	24.3733%	7.6801%	42.9508%	6.2484%	3.0303%	13.8286%	16.8589%	0.3468%	0.0000%	0
Control Area Energy - West	CAEW	4.5891%	72.5502%	22.8607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.6802%	9.4095%	4.5634%	20.8246%	25.3880%	0.5223%	0.0000%	0
Washington Expedited Rate Filing - June 2015	SO	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0
Gross Plant-System	GPS	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0
System Net Plant	SNP	1.7446%	20.9510%	5.9886%	49.2460%	6.1175%	2.7152%	12.9265%	15.6417%	0.3077%	0.0030%	0
Division Net Plant Distribution	SNPD	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0
Control Area Generation - West	CAGW	4.4289%	73.0061%	22.5651%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	67.7119%	8.7029%	4.0417%	18.9910%	23.0327%	0.5525%	0.0000%	0
Jim Bridger Generation	JBG	4.4037%	72.5918%	22.4370%	0.3842%	0.0494%	0.0229%	0.1078%	0.1307%	0.0031%	0.0000%	0
Jim Bridger Energy	JBE	4.5631%	72.1385%	22.7309%	0.3670%	0.0534%	0.0259%	0.1182%	0.1441%	0.0030%	0.0000%	0
Wheeling Revenue - Generation	WRG	0.9587%	15.8026%	4.8843%	53.0553%	6.8191%	3.1668%	14.8803%	18.0471%	0.4329%	0.0000%	0
Wheeling Revenue - Energy	WRE	0.9933%	15.7039%	4.9483%	50.6798%	7.3728%	3.5757%	16.3170%	19.8927%	0.4092%	0.0000%	0
Customer - System	CN	2.4136%	30.2751%	6.8837%	49.0419%	3.9191%	0.8351%	6.6313%	7.4665%	0.0000%	0.0000%	0
CIAC	CIAC	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0
Bad Debt Expense	BADDEBT	3.6108%	38.5002%	14.1283%	33.6500%	3.7577%	0.0020%	6.3511%	6.3531%	0.0000%	0.0000%	0
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.00611
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	0.0192
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	0.01977
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	0.0286
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	0.028172
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.00386
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1
System Net Transmission Plant	SNPT	0.9587%	15.8024%	4.8845%	53.0551%	6.8191%	3.1669%	14.8805%	18.0474%	0.4329%	0.0000%	0
Trojan Plant Allocator	TROJP	4.4532%	72.9368%	22.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Trojan Decommissioning Allocator	TROJD	4.4575%	72.9246%	22.6179%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	0.05681001
DIT Balance	DITBAL	2.1677%	26.6350%	5.9047%	43.5282%	5.6202%	2.4561%	11.6658%	14.1219%	0.2895%	0.0000%	0.01732796
Tax Depreciation	TAXDEPR	1.9671%	25.6984%	4.5200%	44.2653%	5.7104%	2.5576%	11.9287%	14.4864%	0.3016%	0.0000%	0.03050823
SCHMAT Depreciation Expense	SCHMDEXP	2.0536%	22.7373%	6.6321%	46.1665%	5.9729%	2.8591%	13.2663%	16.1254%	0.3122%	0.0000%	0