

PACIFICORP - WASHINGTON
MISCELLANEOUS DEFERRED DEBITS
(\$000)

Miscellaneous Deferred Debits in Rate Base	(A)	<u>\$ 7,597</u>
Amortization of Transition Plan Regulatory Asset	(B)	\$ 1,587
Adjustment to Income Taxes	37.95%	<u>(602)</u>
Adjustment to Net Operating Income		<u>\$ 985</u>

Sources:

- (A) PacifiCorp Page 1.1
- (B) PacifiCorp Page 4.4.2

PACIFICORP - WASHINGTON
ELECTRIC PLANT ACQUISITION ADJUSTMENTS IN RATE BASE
(\$000)

Plant Acquisition Adjustments in Rate Base	(A)	<u>\$ 7,969</u>
Amortization of Plant Acquisition Adjustments	(B)	\$ 473
Adjustment to Income Taxes	37.95%	<u>(180)</u>
Adjustment to Net Operating Income		<u>\$ 293</u>

Sources:

- (A) PacifiCorp Page 1.1
- (B) PacifiCorp Page 2.17

PACIFICORP - WASHINGTON
MAJOR PLANT ADDITIONS
(\$000)

Adjustment to Company Forecast of Plant Additions	(A)			\$	(4,557)
Adjustment to Accumulated Reserve for Depreciation					
Modification to Plant Additions					145
Growth in Depreciation Reserve:	(B)				
		<u>Annual</u>	<u>Years</u>	<u>Total</u>	
Steam Plant		11,553	2	23,106	
Hydro Plant		1,091	2	2,182	
Other Production Plant		<u>823</u>	2	<u>1,646</u>	
Total		13,467		26,934	(26,934)
Accumulated Deferred Income Taxes	(C)				<u>183</u>
Total Adjustment to Company Rate Base					<u>\$ (31,163)</u>
Depreciation Expense				(D)	
Steam Plant	(A)	(4,190)	3.0547%	\$	(128)
Hydro Plant	(A)	435	2.4997%		11
Other Production Plant	(A)	<u>(802)</u>	3.4468%		<u>(28)</u>
Adjustment to Company Depreciation Expense		(4,557)			(145)
Company Depreciation Expense				(E)	<u>1,302</u>
Net Depreciation Expense					1,157
Income Tax Expense			37.95%		<u>439</u>
Adjustment to Net Operating Income					(718)
Company Adjustment to Net Operating Income	(F)				<u>(999)</u>
Adjustment to Company Pro Forma Net Operating Income					<u>\$ 281</u>

Sources:

- (A) Exhibit No. ____ (DJE-4), p. 4
- (B) PacifiCorp Page 2.16
- (C) PacifiCorp qq 4557/39209*1577
- (D) PacifiCorp Page 8.4.1
- (E) PacifiCorp Page 8.4
- (F) PacifiCorp Page 8.0

PACIFICORP - WASHINGTON
MAJOR PLANT ADDITIONS
(\$000)

	(A)	(B)	Difference	(C)	Adjstmt.
	Company Forecast	Update		Alloc. Factor	
U1 Huntington ESP	20,500	256	(20,244)	8.627%	(1,746)
U1 Huntington LNB	10,384	-	(10,384)	8.627%	(896)
U2 Jim Bridger LNB	7,030	1,425	(5,605)	8.627%	(484)
Generator Rewind	5,988	3,801	(2,187)	8.627%	(189)
UO Coal Load-in Facility	5,500	-	(5,500)	8.627%	(474)
Controls Upgrade	5,461	4,777	(684)	8.627%	(59)
Rewind #2 Main Gen. Stator	5,288	5,578	290	8.627%	25
U2 Controls	5,252	5,581	329	8.627%	28
FY 2004 Cholla Capital	4,460	-	(4,460)	8.869%	(396)
TOTAL STEAM PLANT	69,863	21,418	(48,445)		(4,190)
Replace Prospect Flumes	11,479	12,860	1,381	8.627%	119
Swift 1 Oper. & Cap Upgrade	11,324	23,688	12,364	8.627%	1,067
Cove Flume Replacement	8,701	-	(8,701)	8.627%	(751)
TOTAL HYDRO PLANT	31,504	36,548	5,044		435
Currant Creek Phase 1	150,369	163,983	13,614	8.263%	1,125
Currant Creek Phase 2	208,956	186,624	(22,332)	8.627%	(1,927)
TOTAL OTHER PLANT	359,325	350,607	(8,718)		(802)
TOTAL CAPITAL ADDITIONS	460,692	408,573	(52,119)		(4,557)

Sources:

- (A) PacifiCorp Page 8.4.1
- (B) Response to Public Counsel Data Request 39
- (C) PacifiCorp Page 8.4

PACIFICORP - WASHINGTON
INCENTIVE COMPENSATION
(\$000)

Total Pro Forma Incentive Compensation	(A)	\$ 33,297
Allocation to Utility	(B)	<u>73.94%</u>
Cost Allocated to Utility		24,620
Allocation to Washington	(C)	<u>7.60%</u>
Cost Allocated to Washington		1,871
Proposed Adjustment	(D)	<u>50%</u>
Adjustment to Pro Forma Labor Expense		936
Adjustment to Income Taxes	37.95%	<u>(355)</u>
Adjustment to Net Operating Income		<u>\$ 581</u>

Sources:

- (A) PacifiCorp Page 4.10.5
- (B) PacifiCorp Page 4.10.5 459431/621347
- (C) PacifiCorp Page 4.9 2482/32655
- (D) See Testimony

PACIFICORP - WASHINGTON
ADJUSTMENT TO INCOME TAX EXPENSE
(\$000)

Adjusted Taxable Income before State Income Tax, per Company	(A)	\$ 1,367
Interest & Dividends (AFUDC - Equity)	(A)	<u>(612)</u>
Taxable Income before State Income Tax as Adjusted		755
State Income Tax Rate	(B)	<u>4.54%</u>
State Income Tax Expense		34
Company State Income Tax Expense	(A)	<u>379</u>
Adjustment to State Income Tax		<u>\$ (344)</u>
Adjusted Taxable Income before State Income Tax, per Company	(A)	\$ 1,367
Interest & Dividends (AFUDC - Equity)	(A)	(612)
State Income Tax		<u>(34)</u>
Taxable Income before Federal Income Tax as Adjusted		720
Federal Income Tax Rate		<u>35%</u>
Federal Income Tax Expense		252
Company Federal Income Tax Expense	(A)	<u>346</u>
Adjustment to Federal Income Tax		<u>\$ (94)</u>
Total Adjustment to Income Tax Expense		<u>\$ (438)</u>

Sources:

- (A) PacifiCorp Page 2.22
- (B) PacifiCorp Page 2.1