

**UE-050684/PacifiCorp
WUTC Bench Request No. 5
Attachment**

Adj. No.	Adjustment Name	Revenue	Expenses	Taxes	Net Operating Income	Rate Base
3.8	Out of Period Revenue Adjustment	1,639,291	-	622,127	1,017,164	-
4.13	Adjust ScottishPower Cross Charge	-	(355,391)	134,874	220,517	-
4.20	Remove Naches O&M	-	(11,363)	4,312	7,051	-
5.1a	NPC Settlement	-	(2,400,786)	911,122	1,489,664	-
7.3a	Renewable Energy Tax Credit	-	-	(9,005)	9,005	-
8.5a	Reverse PERCo Adj 8.5	-	-	-	-	1,579,666
8.10	Production Factored Rate Base	(326)	(1,399,271)	541,528	857,417	(15,445,867)
8.11	Remove Naches Rate Base	-	-	-	-	(137,101)
8.11a	Remove Skookumchuck	-	(27,034)	10,260	16,774	(271,001)
8.12	Remove Trail Mountain	-	-	-	-	(1,538,585)
8.13	Remove Environmental Remediation	-	(164,095)	62,276	101,819	(521,441)
8.14	Remove Transition Regulatory Asset	-	(1,586,540)	686,972	899,568	(2,249,464)
		1,638,965	(5,944,480)	2,964,467	4,618,978	(18,583,793)

Conversion Factor 168.62%
Rate of Return 8.754%