PACIFICORP GENERAL RATE CASE DOCKET UE-111190
ISSUES MATRIX

ISSUES	PACIFICORP	COMMISSION STAFF	PUBLIC COUNSEL	ICNU	THE ENERGY PROJECT	IBEW LOCAL 125
Overall Revenue / Rate Increase	$12,947,210 (4.3%)	$ xx (xx%)	$ xx (xx%)	$ xx (xx%)	$ xx (xx%)	$ xx (xx%)
Revenue Requirement Adjustments to Operating Revenues (Tab 3 of Exhibit No.___(RBD-3)						
3.1 Temperature Normalization	This adjustment normalizes residential revenues in the test period by comparing actual sales to temperature normalized sales, consistent with Order 06 in Docket UE-100749. Increases net operating income ("NOI") by $2,065,366. Exhibit No. ___(RBD-3), page 3.0 Total, line 30.					
3.2 Revenue Normalization	This adjustment removes revenue items that should not be included in regulated results. Increases NOI by $7,302,805. Exhibit No. ___(RBD-3), page 3.0 Total, line 30.					
3.3 Effective Price Change	This adjustment normalizes retail revenues for known and measurable changes after December 2010. Increases NOI by $21,569,261. Exhibit No. ___(RBD-3), page 3.0 Total, line 30.					
3.4 SO2 Emission Allowance Sales	This adjustment removes sales revenue booked during the 12-months ended December 2010 and includes amortization of sales over a 5-year period, consistent with Order 06 in Docket UE-100749. Increases NOI by $425,744. Decreases rate base by $1,995,224. Exhibit No. ___(RBD-3), page					

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	3.0 Total, lines 30 and 57.					
3.5 ***REC Revenues***	This adjustment removes REC revenues recorded during the 12-months ended December 2010. Consistent with Order 06 in Docket UE-100749, REC revenues are passed back to customers through a separate tracker mechanism effective April 2011. Decreases NOI by $5,352,010. Exhibit No. ___(RBD-3), page 3.0 Total, line 30.					
3.6 ***Wheeling Revenue Adjustment***	This adjustment reflects known and measurable changes to actual wheeling revenues for the 12-months ended December 2010. Increases NOI by $112,252. Exhibit No. ___(RBD-3), page 3.0 Total, line 30.					
3.7 ***Ancillary Revenue***	This adjustment removes ancillary service revenue booked during the 12-months ended December 2010 for a contract that expires on December 31, 2011, which is prior to the rate effective period. Decreases NOI by $721,055. Exhibit No. ___(RBD-3), page 3.0.1 Total, line 30.					
Operation and Maintenance (O&M) Expense Revenue Requirement Adjustments ***(Tab 4 of Exhibit No.___(RBD-3)***						
4.1 ***Miscellaneous General Expense Adjustment***	This adjustment removes certain miscellaneous expenses that should have been charged below the line. Increases NOI by $2,598. Exhibit No. ___(RBD-3), page 4.0 Total, line 30.					
4.2 ***General Wage Increase – Restating Adjustment***	This adjustment annualizes wage increases that occurred during the 12-months ended December 2010. This adjustment also removes					

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	SERP expenses from the test period. Increases NOI by $70,898. Exhibit No. ___(RBD-3), page 4.0 Total, line 30.					
4.3 ***General Wage Increase – Pro Forma Adjustment***	This adjustment recognizes wage increases that have occurred, or will occur through December 31, 2011. Decreases NOI by $199,305. Exhibit No. ___(RBD-3), page 4.0 Total, line 30.					
4.4 ***Automated Meter Reader (AMR) Savings***	This adjustment reflects a reduction in meter reading expense as a result of the installation of new radio equipped meters in the Company's Washington service territory. This adjustment also includes the impact of meter additions and retirements to electric plant in service. Increases NOI by $722,908. Increases rate base by $7,282,596. Exhibit No. ___(RBD-3), page 4.0 Total, lines 30 and 57.					
4.5 ***Remove Non-Recurring Entries***	This adjustment removes a variety of accounting entries that were booked during the 12-months ended December 2010 that are non-recurring in nature or that relate to prior periods. Decreases NOI by $61,217. Increases rate base by $56,245. Exhibit No. ___(RBD-3), page 4.0 Total, lines 30 and 57.					
4.6 ***Pension and Postretirement Curtailment and Date Change***	Order 09 in Docket UE-090205 permits deferral and amortization of the pension curtailment gain resulting from employee participation in the 401(k) retirement plan option. This adjustment removes the actual amortization during the 12-					

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	months ended December 2010 and replaces it with the pro forma amortization for the 12-months ending December 2011. Increases NOI by $32,799. Decreases rate base by $1,087,280. Exhibit No. ___(RBD-3), page 4.0 Total, line 30 and 57.					
4.7 ***DSM Revenue and Expense Removal***	This adjustment removes demand side management (DSM) revenues and expenses from regulated results since they are recovered through a separate tariff rider (Schedule 191). Increases NOI by $714,065. Exhibit No. ___(RBD-3), page 4.0.1 Total, line 30.					
4.8 ***Inverted Rates Advertising***	This adjustment removes the credit booked to set up a regulatory asset to defer advertising costs that were ordered by the Wyoming Commission and are being recovered by Wyoming customers. Decreases NOI by $2,385. Exhibit No. ___(RBD-3), page 4.0.1 Total, line 30.					
4.9 ***MEHC Transition Cost Amortization***	This adjustment removes the amortization of the MidAmerican Energy Holdings Company (MEHC) transaction change-in-control severance regulatory asset from the test period because it was fully amortized by June 30, 2010. This adjustment also removes from per books data the expense credits booked when the Oregon and California regulatory assets were established. Increases NOI by $92,445. Decreases rate base by $79,631. Exhibit No. ___(RBD-3), page					

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	4.0.1 Total, lines 30 and 57.					
4.10 ***Affiliate Management Fee Adjustment (MEHC Cross Charge)***	This adjustment removes the SERP component of the MEHC cross charge reflected in per books data. Increases NOI by $9,369. Exhibit No. ___(RBD-3), page 4.0.1 Total, line 30.					
4.11 ***Insurance Expense***	This adjustment reflects the end of coverage by the captive insurance company on March 21, 2011. Thereafter, the Company will replace the captive insurance with self-insurance accruals for liability and property insurance. Liability expense will be recognized when a claim becomes probable and estimatable. The liability insurance expense after March 21, 2011 is based on the annual average of claims paid by the captive insurance company from 2008 to 2010. The property insurance expense after March 21, 2011 reflected in this filing is based on the annual average of property damages in excess of the per-event deductible from April 2007 through December 2010. Property damage insurance under the captive was based on a deductible of $25,000 per event. The Company is proposing to increase the deductible to $250,000 per event for Washington distribution property and $1,000,000 per event for west control area transmission and non-transmission and distribution (T&D) property. The increased deductible results in lower charges to insurance expense and higher charges to appropriate O&M accounts. Decreases NOI by $317,266. Exhibit No. ___(RBD-3), page					

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	4.0.1 Total, line 30.					
4.12 ***Advertising Expense***	Per Order 06 in Docket UE-100749, 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, advertising expenses should be situs assigned to specific states instead of system allocated. This adjustment re-allocates the per books system-allocated advertising expenses for the 12-months ended December 2010 by: 1) Re-allocating state specific media costs for airtime on a situs basis. 2) Based on the SAP accounting order designation, situs-assigning system-allocated costs where a specific state was identifiable. Decreases NOI by $28,305. Exhibit No. ___(RBD-3), page 4.0.1 Total, line 30.					
4.13 ***Memberships and Subscriptions Adjustment***	This adjustment reallocates system assigned memberships and subscription fees to situs locations where possible. This treatment is consistent with the agreement between the Company, ICNU and Public Counsel as a result of the May 19, 2011 conference call described under the 4.12					

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	Advertising adjustment above. Decreases NOI by $886. Exhibit No. ___(RBD-3), page 4.0.1 Total, line 30.					
Net Power Costs Revenue Requirement Adjustments ***(Tab 5 of Exhibit No.___(RBD-3)***						
5.1 ***Net Power Costs - Restating***	This adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a west control area basis. This restating adjustment reflects normalized power costs for the 12-months ended December 2010. Increases NOI by $1,059,368. Exhibit No. ___(RBD-3), page 5.0 Total, line 30.					
5.1.1 ***Net Power Costs – Pro Forma***	This adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a west control area basis. This adjustment reflects normalized power costs for the rate effective period, 12-months ending May 2013. Decreases NOI by $13,316,436. Exhibit No. ___(RBD-3), page 5.0 Total, line 30.					
5.2 ***James River Royalty Offset***	This adjustment adds the royalty offset to FERC account 456 associated with the James River/Georgia Pacific contract for the 12-month period ending May 2013, the same period used in determining pro forma net					

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	power costs in this filing. Increases NOI by $715,349. Exhibit No. ___(RBD-3), page 5.0 Total, line 30.					
5.3 ***BPA Residential Exchange***	The Company receives a monthly purchase power credit from Bonneville Power Administration (BPA). This credit is treated as a 100% pass-through to eligible customers. Both a revenue credit and a purchase power expense credit are posted to unadjusted results which need to be removed for normalized results. This adjustment reverses the BPA purchase power expense credit recorded. Adjustment 3.2, Revenue Normalization, removes the revenue credit passed on to customers. Decreases NOI by $5,703,247. Exhibit No. ___(RBD-3), page 5.0 Total, line 30.					
5.4 ***Colstrip Unit #3 Removal***	This adjustment removes the Colstrip unit #3 plant investments and associated costs from the test period. This Commission ordered treatment was authorized in Cause No. U-83-57. Increases NOI by $305,299. Decreases rate base by $8,629,459. Exhibit No. ___(RBD-3), page 5.0 Total, lines 30 and 57.					
Depreciation Revenue Requirement Adjustments ***(Tab 6 of Exhibit No.___(RBD-3)***						
6.1 ***Hydro Decommissioning***	Based on the Company's latest depreciation study approved in Docket UE-071795, an additional $19.4 million is required for the decommissioning of various hydro facilities. This adjustment has both restating					

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	and pro forma components. The restating component of this adjustment makes a small correction to the booked accumulated reserve so that the proper balances are reflected for the east and west control areas. The pro forma aspect of the adjustment walks forward the decommissioning expenditures through December 2011. Decreases NOI by $78,583. Increases rate base by $273,210. Exhibit No. ___(RBD-3), page 6.0 Total, lines 30 and 57.					
Tax Revenue Requirement Adjustments ***(Tab 7 of Exhibit No.___(RBD-3)***						
7.1 ***Interest True Up***	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 for this case. Decreases NOI by $380,692. Exhibit No. ___(RBD-3), page 7.0 Total, line 30.					
7.2 ***Renewable Energy Tax Credit Adjustment***	The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. Increases NOI by $786,766. Exhibit No. ___(RBD-3), page					

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	7.0 Total, line 30.					
7.3 ***Malin Midpoint Adjustment***	In 1981, the Company built and placed in service the Malin-Midpoint transmission line. The Company was eligible for investment tax credits and accelerated tax depreciation associated with this investment. The Company entered into a safe harbor lease transaction to transfer these tax benefits to an unrelated third party. As ordered in Docket UE-050684, the Company has treated this transaction as a sale of part of the benefits associated with the property and is amortizing the cash receipts over the life of the assets. The gain is being amortized over 30 years (composite book life of the plant) with a rate base deduction for the unamortized balance. In 1988, the substation was sold to Amoco and therefore the only amortization remaining is on the transmission line, which is reflected in this restating adjustment. Increases NOI by $296,779. Decreases rate base by $222,584. Exhibit No. ___(RBD-3), page 7.0 Total, lines 30 and 57.					
7.4 ***Washington Public Utility Tax Adjustment***	This adjustment recalculates the Washington public utility tax expense based on the normalized revenues included in this filing, as outlined in adjustments 3.1, 3.2, and 3.3. Included as a credit against the pro forma tax expense is the known and measurable change for the Low Income Home Energy Assistance Program (LIHEAP) for the 2011 authorized credit amount. Decreases NOI by $1,132,118. Exhibit No. ___(RBD-3), page 7.0 Total, line 30.					

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7.5 ***AFUDC Equity***	This adjustment reflects the appropriate level of allowances for funds used during construction (AFUDC) - Equity into regulated results to align the tax Schedule M with regulatory income. Increases NOI by $83,729. Exhibit No. ___(RBD-3), page 7.0 Total, line 30.					
7.6 and 7.6.1 ***Washington Flow-Through Adjustment***	This adjustment converts the per books data for income taxes from a normalized basis to a partial flow-through basis, consistent with Order 06 and Order 07 in Docket UE-100749. This is accomplished by removing the deferred income tax benefits/expense and accumulated deferred income tax assets/liabilities for temporary book-tax differences that are not 1) required to be normalized by law, or 2) required to be normalized by Commission order. Decreases NOI by $396,344. Decreases rate base by $2,089,738. Exhibit No. ___(RBD-3), pages 7.0 Total and 7.0.1 Total, lines 30 and 57.					
7.7 ***Remove Deferred State Tax Expense and Balance***	The Company's per books provision for deferred income tax and the balance for accumulated deferred income tax are computed using the Company's blended federal and state statutory tax rate. State income taxes are a system cost for the Company that is not recoverable in Washington. Accordingly, after all adjustments are made to income taxes, this final adjustment is made to remove state income tax from the adjusted test year. Increases NOI by $1,877,339. Increases rate base by					

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	$953,690. Exhibit No. ___(RBD-3), page 7.0 .1 Total, lines 30 and 57.					
7.8 ***Accumulated Deferred Income Tax (ADIT) Balance Adjustment***	This adjustment reports the Company's property-related ADIT balances on a jurisdictional basis using jurisdictionally allocated results from the Company's tax fixed asset system. This adjustment also reflects the known and measurable change to the ADIT balances for guidance received from the Internal Revenue Service which affected the Company's estimate of bonus depreciation for assets placed in service during 2010. This resulted in an adjustment to deferred income tax expense for depreciation flow-through. Decreases NOI by $20,913. Decreases rate base by $773,349. Exhibit No. ___(RBD-3), page 7.0 .1 Total, lines 30 and 57.					
Rate Base Revenue Requirement Adjustments ***(Tab 8 of Exhibit No.___(RBD-3)***						
8.1 ***Customer Service Deposits***	This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. Decreases NOI by $6,548. Decreases rate base by $3,291,206. Exhibit No. ___(RBD-3), page 8.0 Total, lines 30 and 57.					
8.2 ***Jim Bridger Mine Rate Base Adjustment***	PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary.					

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	Because of this ownership arrangement, the coal mine investment is not included in Account 101 -Electric Plant in Service. This restating adjustment is necessary to properly reflect the BCC plant investment based on actual AMA balances for the 12-month period ended December 2010. Increases rate base by $32,582,683. Exhibit No. ___(RBD-3), page 8.0 Total, line 57.					
8.3 ***Environmental Remediation 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 ten-year period. 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 small remediation projects that cannot be deferred, per the Commission's 2005 order. Decreases NOI by $220,086. Decreases rate base by $97,121. Exhibit No. ___(RBD-3), page 8.0 Total, lines 30 and 57.					

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8.4 ***Customer Advances for Construction***	Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This restating adjustment corrects the allocation of customer advances for construction in the account. Decreases rate base by $293,988. Exhibit No. ___(RBD-3), page 8.0 Total, line 57.					
8.5 ***Removal of Colstrip #4 AFUDC***	This adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984. Increases NOI by $17,991. Decreases rate base by $423,016. Exhibit No. ___(RBD-3), page 8.0 Total, lines 30 and 57.					
8.6 - 8.6.2 ***Miscellaneous Rate Base***	This restating adjustment removes prepayments and other miscellaneous rate base balances from results as directed by the Commission in Order 06 of Docket UE-100749. Decreases NOI by $71,785. Decreases rate base by $20,525,786. Exhibit No. ___(RBD-3), pages 8.0 Total and 8.0.1 Total, lines 30 and 57.					
8.7 ***Powerdale Hydro Removal***	As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years.					

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	The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. This pro forma adjustment removes the unrecovered plant amortization expense and regulatory asset balance from results. In addition, the decommissioning of the Powerdale plant was substantially completed during 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket UE-100749. This adjustment removes the 2010 amortization expense and asset balance associated with the decommissioning of Powerdale and replaces it with the 2011 amortization expense and asset balances. Increases NOI by $299,506. Decreases rate base by $315,734. Exhibit No. ___(RBD-3), page 8.0.1 Total, lines 30 and 57.					
8.8 ***Regulatory Asset Amortization Adjustment***	The Washington Chehalis Regulatory Asset was set up in December 2009 in accordance with Docket UE-090205. The general business revenues charged as the regulatory asset was amortized in 2010 have been removed from unadjusted results in adjustment 3.2, Revenue Normalization.. This pro forma adjustment reflects the amortization of the regulatory asset in the pro forma period, 12-months ending December 2011. This adjustment also replaces the Chehalis regulatory asset balance in unadjusted results with the pro forma balance for the 12-months ending December 2011. In Docket UE-060703, Order 01, the Company was					

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	authorized to establish a regulatory asset for the Washington portion of the expenses incurred in connection with Grid West. This pro forma adjustment replaces the amortization and balance of the Grid West regulatory asset in unadjusted results with the pro forma balance and amortization for the 12-months ending December 2011. Decreases NOI by $1,935,443 Decreases rate base by $1,356,953. Exhibit No. ___(RBD-3), page 8.0.1 Total, lines 30 and 57.					
8.9 ***Trojan Removal Adjustment***	This restating adjustment removes the Trojan amortization expense, balances, and tax impacts from the test period as ordered by the Commission in the Third Supplemental Order, Docket UE-991832. Increases NOI by $166,474. Increases rate base by $1,078,475. Exhibit No. ___(RBD-3), page 8.0.1 Total, lines 30 and 57.					
8.10 ***Condit Hydro Removal Adjustment***	The Condit Hydroelectric Project is located on the White Salmon River in south-central Washington. The project has a generating capacity of 14.7 megawatts. The Company is moving forward with the decommissioning of the facility after receipt of an essential sediment management permit from the U.S. Army Corps of Engineers, the final major regulatory step. This pro forma adjustment removes the electric plant in service balances, accumulated depreciation balances and O&M expenses from the per books data for the 12-months					

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	ended December 2010. No depreciation expense was booked during 2010. Consistent with the treatment reflected in this adjustment, the pro forma net power costs shown in adjustment 5.1.1 do not include generation output from the Condit facility. Increases NOI by $59,960. Decreases rate base by $36,215. Exhibit No. ___(RBD-3), page 8.0.1 Total, lines 30 and 57.					
Production Factor Revenue Requirement Adjustments ***(Tab 9 of Exhibit No.___(RBD-3)***						
9.1 – 9.1.1 ***Production Factor***	The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This factor is then applied to the generation related components of the revenue requirement. Increases NOI by $1,857,015 Decreases rate base by $8,024,551. Exhibit No. ___(RBD-3), page 9.0 Total, lines 30 and 57.					
Total Adjustments	Increase in NOI of $10,701,462. Decrease in rate base of $7,014,936. Exhibit No.___(RBD-3), page 1.0, column 2, lines 30 and 57.					
Normalized Results of Operations	NOI of $50,058,130. Rate base of $750,495,841. Exhibit No.___(RBD-3), page					

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	1.0, column 3, lines 30 and 57.					
Rate Spread	The Company's proposed rate spread allocates the revenue requirement change to all rate schedule classes, other than public street lighting customers, on an uniform percentage basis, equal to 4.3 percent. Lighting receives a 1.0 percent increase. These proposals are in line with the rate spread ordered by the Commission in Docket UE-100749.					
Rate Design	The Company is not proposing any changes in this case to the design of existing rates. The Company proposes largely uniform percentage increases to customer, energy and demand charges, where applicable, for all rate schedules.					