

Docket No. 05-  
Exhibit No. PPL/505  
Witness: Mark T Widmer

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA

PACIFICORP

---

Exhibit Accompanying Direct Testimony of

Mark T. Widmer

California ECAC Calculation Illustration

November 2005

**California ECAC Calculation Illustration  
In Thousands (000)**

Line	Year 1	Year 2	Year 3	Year 4	Year 5
<b>General Rate Case</b>					
1	839,764		910,000	865,000	820,000
2	1.7%		15,041	2.0%	16,400
3	14,192		1,300	17,300	2,100
4	950		1,050	1,700	
5	14.94		11.83	10.18	7.81
			-4.1%	-20.8%	-23.3%
<b>ECAC Implementation</b>					
6		890,000	910,000		820,000
7		15,041	15,379		16,400
8		1,050	1,300		2,100
9		14.32	11.83		7.81
10		-4.1%	-20.8%		-23.3%
11	14.94	14.94	11.83	10.18	7.81
<b>ECAC Balancing Rate</b>					
10	839,764	839,764	910,000	865,000	820,000
11	1,050	1,105	1,350	1,600	2,200
12	110.5%	116.3%	103.8%	94.1%	104.8%
13	927,939	976,646	944,580	813,965	859,360
14	865,000	895,000	860,000	835,000	875,000
15	(62,939)	(81,646)	(84,580)	21,035	15,640
<b>Total Company Component Variance</b>					
16	(12,588)	(16,329)	(16,916)	4,207	3,128
17	(6,294)	(8,165)	(8,458)	2,104	1,564
18	(6,294)	(8,165)	(8,458)	2,104	1,564
19	(6,294)	(8,165)	(8,458)	2,104	1,564
20	(31,470)	(40,823)	(42,290)	10,518	7,820
21	(62,939)	(81,646)	(84,580)	21,035	15,640
<b>California Allocated Component Variance</b>					
22	(450)	(584)	(605)	151	112
23	(109)	(141)	(147)	36	27
24	(35)	(46)	(48)	12	9
25	0	0	0	0	0
26	(545)	(707)	(732)	182	135
27	(1,140)	(1,478)	(1,531)	381	283
28	4.0%	4.0%	4.0%	4.0%	4.0%
29	(46)	(59)	(61)	15	11
30	(1,185)	(1,537)	(1,593)	396	295
31		(1.13)	(1.18)	(0.94)	0.19
32		100.0%	4.4%	-20.3%	-120.2%
33		(1.13)	(1.13)	(0.94)	0.19
34	14.94	13.81	10.70	9.24	8.00
35	102.5%	102.5%	102.5%	102.5%	102.5%
36	15.31	14.15	10.97	9.47	8.20

3.56%  
1.73%  
0.56%  
0.00%  
1.73%

California Energy Cost Adjustment Account (Sum(Line 22 to Line 26))  
Commercial Paper Interest Rate  
California Energy Cost Adjustment Account Interest (Line 27 \* Line 28)  
Total California Balancing Account (Line 27 + Line 29)  
Projected ECAC Balancing Rate (Previous Line 30 / Projected Sales)  
Balancing Rate Percentage Change (Previous Balancing Rate / Line 31)

ECAC Balancing Rate in Effect  
Total ECAC NPC Rate (Line 5 + Line 31)  
Franchise Fees & Uncollectible Accounts Expense Factor  
Energy Cost Adjustment Clause Billing Factor (ECACBF)