Exhibit No.\_\_\_(RBD-2)
Docket No. UE-09\_\_\_
Witness: R. Bryce Dalley

## BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,	)	
Complainant,		Docket No. UE-09
vs.		
PACIFICORP dba Pacific Power		
FACIFICORF dua Facilic Fowei		
Respondent.		

## PACIFICORP

## EXHIBIT OF R. BRYCE DALLEY

**Summary of the Washington Results of Operations** 

February 2009

				Evhihit Na	(RBD-3)		
		Tab 3	Tab 4	Exhibit No. Tab 5	(RBD-3) Tab 6	Tab 7	Tab 8
	Washington Allocated Acutal Results June 2008	Revenue Adjustments	O&M Adjustments	Net Power Cost	Depreciation & Amortization Adjustments	Tax Adjustments	Rate Base Adjustments
1 Operating Revenues:	2000	Aujustilients	Aujustinents	Aujustilients	Aujustinents	Aujustillents	Aujustinents
2 General Business Revenues	246,437,321	8,509,204	-	-	-	-	-
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	178,104,375	- (000 000)	-	(120,034,911)	-	-	-
<ul><li>5 Other Operating Revenues</li><li>6 Total Operating Revenues</li></ul>	12,074,828 436,616,525	(229,239) 8,279,965		1,360,579 (118,674,332)			<del></del>
7	430,010,323	8,279,903		(110,074,332)		<u> </u>	
8 Operating Expenses:							
9 Steam Production	43,298,300	-	138,047	6,263,010	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	4,634,548	-	272,592	-	-	-	(5,831)
12 Other Power Supply	253,545,147	-	2,026,654	(135,563,553)	-	-	-
13 Transmission	20,810,064	(46.797)	195,816	4,428,486	-	-	-
<ul><li>14 Distribution</li><li>15 Customer Accounting</li></ul>	13,877,910 7,667,033	(46,787)	307,419 314,953	-	-	-	-
16 Customer Service & Info	2,721,936	-	(2,151,852)	-		-	-
17 Sales	-	_	(2,101,002)	-	_	-	-
18 Administrative & General	11,946,954	-	629,795	-	-	-	(74,200)
19 Total O&M Expenses	358,501,893	(46,787)	1,733,423	(124,872,056)	-	-	(80,031)
20 Depreciation	31,323,517	-	-	(481,956)	(1,214,199)	-	6,718,200
21 Amortization	3,948,171	-	-	-	-		376,795
22 Taxes Other Than Income	14,275,507	- 0.004.040	(040,000)	(40,973)	(202.002)	1,414,543	(0.050.007)
23 Income Taxes - Federal 24 Income Taxes - State	(6,853,460)	2,901,019	(918,289)	2,193,079	(202,882)	(3,080,787)	(8,658,907)
25 Income Taxes - State 25 Income Taxes - Def Net	14,681,371	38,849	-	64,020	909,444	(11,376,317)	6,961,246
26 Investment Tax Credit Adj.	-	-	-	-	-	(11,570,517)	-
27 Misc Revenue & Expense	(679,489)	(64,240)	(108,245)	-	-	-	185,072
28 Total Operating Expenses:	415,197,510	2,828,841	706,889	(123,137,887)	(507,637)	(13,042,562)	5,502,374
29							
30 Operating Rev For Return:	21,419,015	5,451,124	(706,889)	4,463,555	507,637	13,042,562	(5,502,374)
31							
32 Rate Base:							
33 Electric Plant In Service	1,165,713,304	-	-	(25,099,730)	-	-	188,728,314
34 Plant Held for Future Use	102,719	-	-	-	-	-	-
35 Misc Deferred Debits	8,368,049	-	-	-	-	-	(518,898)
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel		-	-	-	-	-	(2 597 021)
38 Prepayments 39 Fuel Stock	2,587,031 2,516,744	-	-	-	-	-	(2,587,031)
40 Material & Supplies	6,381,360	_	_	_	_	_	333,073
41 Working Capital	12,445,164	_	_	_	-	_	(1,601,833)
42 Weatherization	2,100,039	-	-	-	-	-	-
43 Misc Rate Base	474,771		-	-	-	-	(508,125)
44 Total Electric Plant:	1,200,689,180		-	(25,099,730)	-	-	183,845,500
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(455,513,070)	-	-	14,870,555	(1,440,499)	-	(14,114,242)
48 Accum Prov For Amort	(32,275,734)	-	-	-	(050.704)	- (0.000.010)	(263,801)
49 Accum Def Income Tax 50 Unamortized ITC	(88,855,752)	1,626,587	-	557,461	(352,761)	(3,829,910)	(29,385,524)
51 Customer Adv For Const	(1,439,631) 206,262	-	-	204,991	-	212,988	(901,748)
52 Customer Service Deposits	200,202	-	_	-	-	-	(2,724,400)
53 Misc Rate Base Deductions	(4,709,706)	(4,207,450)	-	-	-	-	1,199,304
54							
55 Total Rate Base Deductions	(582,587,631)	(2,580,863)	-	15,633,008	(1,793,260)	(3,616,922)	(46,190,410)
56							
57 Total Rate Base:	618,101,549	(2,580,863)	<u> </u>	(9,466,722)	(1,793,260)	(3,616,922)	137,655,090
58	<u> </u>						
59 Return on Equity	0.925%	1.797%	-0.228%	1.571%	0.185%	4.277%	-2.713%
60							
61 TAX CALCULATION:			,,			,, ,	/m
62 Operating Revenue	29,246,926	8,390,991	(1,625,179)	6,720,653	1,214,199	(1,414,543)	(7,200,036)
63 Other Deductions	(2.440.500)	-			<u>-</u>	(457.462)	
64 Interest (AFUDC) 65 Interest	(3,140,569) 20,654,565	-	-	-	-	(157,163) 1,336,507	-
66 Schedule "M" Additions	64,341,038	460,466	(1,069,328)	(481,956)	(1,793,862)	(9,065,019)	(2,094,083)
67 Schedule "M" Deductions	95,655,281	562,832	(70,824)	(27,241)	-	(18,008,980)	15,445,616
68 Income Before Tax	(19,581,314)	8,288,626	(2,623,683)	6,265,939	(579,663)	6,350,074	(24,739,735)
69							
70 State Income Taxes	<u>-</u>	-		-	-		(0.1.5
71 Taxable Income	(19,581,314)	8,288,626	(2,623,683)	6,265,939	(579,663)	6,350,074	(24,739,735)
72			/6.1		1000	10.005 ====	10.0=5
73 Federal Income Taxes + Other	(6,853,460)	2,901,019	(918,289)	2,193,079	(202,882)	(3,080,787)	(8,658,907)
74 75 Price Change	E0 20F F20	(0.457.004)	4 444 504	(0 500 740)	(4.060.000)	(04 EE0 000)	27 040 200
75 Price Change	50,385,538	(9,157,894)	1,141,564	(8,509,712)	(1,066,323)	(21,559,829)	27,810,390

## PacifiCorp Summary of the Washington Results of Opertations Twelve Months Ending June 2008

Twe	elve Months Ending June 2008			
		Exibit No	(RBD-3)	
			Total	
		Tab 9	Tabs 3-9	
		Production		Washington Normalized
		Factor Adjustment	Normalizing Adjustments	Results June 2008
1	Operating Revenues:			
	General Business Revenues	-	8,509,204	254,946,525
	Interdepartmental	(220.055)	(120 264 866)	- E7 930 E00
	Special Sales Other Operating Revenues	(229,955) (2,605)	(120,264,866) 1,128,735	57,839,509 13,203,563
6	Total Operating Revenues	(232,560)	(110,626,927)	325,989,598
7	Total Operating Nevertues	(232,300)	(110,020,321)	323,303,330
8	Operating Expenses:			
		(140.900)	6 251 257	40 E40 EE7
	Steam Production Nuclear Production	(149,800)	6,251,257	49,549,557
	Hydro Production	_	266,761	4,901,308
	Other Power Supply	(446,949)	(133,983,847)	119,561,300
	Transmission	(83,529)	4,540,772	25,350,836
	Distribution	-	260,632	14,138,542
	Customer Accounting	-	314,953	7,981,987
16	Customer Service & Info	-	(2,151,852)	570,083
17	Sales	-	-	-
18	Administrative & General		555,595	12,502,549
19	Total O&M Expenses	(680,278)	(123,945,729)	234,556,164
20	Depreciation	(26,705)	4,995,341	36,318,858
21	Amortization	(612)	376,183	4,324,354
22	Taxes Other Than Income	-	1,373,569	15,649,076
23	Income Taxes - Federal	212,531	(7,554,237)	(14,407,697)
	Income Taxes - State	-	-	-
	Income Taxes - Def Net	(27,567)	(3,430,325)	11,251,046
	Investment Tax Credit Adj.	-	-	-
	Misc Revenue & Expense		12,587	(666,901)
28	Total Operating Expenses:	(522,630)	(128,172,611)	287,024,899
29			.= = .=	
30	Operating Rev For Return:	290,070	17,545,684	38,964,698
31				
32	Rate Base:			
33	Electric Plant In Service	(614,560)	163,014,024	1,328,727,328
34	Plant Held for Future Use	-	-	102,719
35	Misc Deferred Debits	-	(518,898)	7,849,151
	Elec Plant Acq Adj	-	-	-
37	Nuclear Fuel	-	- ·	-
	Prepayments	-	(2,587,031)	0
	Fuel Stock	-	-	2,516,744
	Material & Supplies	-	333,073	6,714,432
	Working Capital	-	(1,601,833)	10,843,331
	Weatherization Misc Rate Base	-	(508,125)	2,100,039 (33,354)
44		(614,560)	158,131,210	1,358,820,390
45	Total Electric Flant.	(014,000)	100,101,210	1,550,020,550
	Rate Base Deductions:			
		55,892	(628,292)	(456,141,363)
	Accum Prov For Deprec Accum Prov For Amort	1,045	(262,757)	(32,538,491)
	Accum Def Income Tax	116,367	(31,267,780)	(120,123,532)
	Unamortized ITC	-	417,980	(1,021,651)
	Customer Adv For Const	-	(901,748)	(695,487)
	Customer Service Deposits	_	(2,724,400)	(2,724,400)
	Misc Rate Base Deductions	-	(3,008,146)	(7,717,851)
54				-
55	Total Rate Base Deductions	173,304	(38,375,144)	(620,962,775)
56				(/ / -/
57	Total Rate Base:	(441,256)	119,756,066	737,857,615
58	Total Hato Babb.	(***,===)	,	101,001,010
	Return on Equity	0.099%	3.624%	4.548%
60	return on Equity	0.03370	3.02470	4.54070
	TAX CALCULATION:			
	Operating Revenue	475,035	6,561,122	35,808,047
	Other Deductions	470,000	0,001,122	00,000,047
	Interest (AFUDC)	-	(157,163)	(3,297,732)
	Interest	-	1,336,507	21,991,071
	Schedule "M" Additions	(1,510)	(14,045,292)	50,295,746
	Schedule "M" Deductions	(73,703)	(2,172,300)	93,482,982
	Income Before Tax	547,228	(6,491,215)	(26,072,528)
69		- ,	(-, -:,-:-)	( -,,0)
	State Income Taxes	-	-	-
	Taxable Income	547,228	(6,491,215)	(26,072,528)
72			<u> </u>	
	Federal Income Taxes + Other	212,531	(7,554,237)	(14,407,697)
74	. 113.00 Taxoo Touroi		( , , , , , , , , , , , , , , , , , , ,	(, , , , , , , )
	Price Change	(529,101)	(11,870,904)	38,514,634
_	•	,, <del>.</del> .,	//	, ,