

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP, d/b/a PACIFIC POWER &
LIGHT COMPANY,

Respondent.

Docket No. UE-050684

Docket No. UE-050412

(Consolidated)

PACIFICORP'S
TABLES REQUIRED BY
FEBRUARY 6, 2006 NOTICE
CONCERNING FORMAT FOR
BRIEFS

DATED: February 27, 2006

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Of Attorneys for PacifiCorp

Table 1

<u>Operating Revenue for Return</u>	
Per Books (Washington Allocated)	\$39,417,272
3.1 Weather Normalization	(\$1,674,334)
3.1a Weather Normalization Stipulation	\$1,081,270
3.2 Effective Price Change	\$9,757,969
3.3 Revenue Normalizing Adjustments	\$12,123,251
3.4 Little Mountain Steam Revenues	(\$23,526)
3.5 Special Revenue Reclassification	(\$2,985,799)
3.6 SO2 Emissions Allowances	\$202,012
3.7 Centralia Gain	(\$3,452,624)
3.8 Update to Revenues	\$1,017,164
4.1 Capital Stock Expense Amortization	(\$106,178)
4.2 Blue Sky Program Costs	\$32,843
4.3 Miscellaneous General Expense	\$15,327
4.4 Regulatory Asset	(\$863,018)
4.5 California Sale Termination Settlement	(\$18,087)
4.6 Interest Expense on Customer Service Deposits	(\$9,329)
4.7 Wage and Employee Benefits - Page 1	(\$376,356)
4.8 Wage and Employee Benefits - Page 2	(\$496,577)
4.9 Wage and Employee Benefits - Pro Forma 1	(\$1,033,908)
4.10 Wage and Employee Benefits - Pro Forma 2	(\$506,426)
4.10a Wages and Benefits Update	\$24,770
4.10b Pension Update	\$24,350
4.11 International Assignees	\$245,274
4.12 Customer Guarantees	\$2,528
4.13 Scottish Power Cross Charge	(\$166,722)
4.14 Cholla Transaction Costs	\$50,352
4.15 DSM Amortization Removal	\$1,352,847
4.16 Hydro Relicensing Settlement Obligations	(\$50,706)
4.17 Property Insurance	\$95,136
4.18 Adjust Misc Gen Expense	\$10,500
4.20 Remove Naches O&M	\$7,051
4.21 West Valley Lease - MEHC Adj	\$256,364
4.22 Affiliate Mgmt Fee - MEHC Adj	\$17,829
4.23 A & G Stretch - MEHC Adj	\$310,055
5.1 NPC T3 Study	(\$5,569,973)
5.1a NPC Settlement	\$1,489,664
5.2 System Balancing Activity	(\$365,367)
5.3 BPA Regional Exchange Credit Reversal	(\$13,326,509)
5.4 Colstrip #3 Removal	\$207,439
5.8 Hydro Deferral Recovery	(\$1,551,250)

7.1 Interest True-Up	(\$389,895)
7.2 Property Tax Expense	(\$104,917)
7.3 Renewable Energy Tax Credit	\$162,087
7.3a Adj Renewable Energy Tax Credit-STAFF	\$9,005
7.4 IRS Settlement Amortization	(\$387,625)
7.5 Malin Midpoint	(\$156,972)
7.6 Flow-Through Deferred Taxes	(\$3,699,000)
7.7 Domestic Manufacturing Deduction	\$182,751
7.8 Update Schedule M Differences to Case	\$3,612,102
8.4 Pro Forma Major Plant Additions	(\$998,911)
8.7 Dave Johnston (Glenrock) Mine Closure	(\$115,131)
8.8 Removal of Colstrip #4 AFUDC	\$33,000
8.9 Trojan Removal	\$12,966
8.10 Production Factor Rate Base	\$857,417
8.11a Remove Skookumchuck	\$16,774
8.13 Remove Deferred Environmental	\$101,819
8.14 Remove Transition Plan	\$899,568
Updated Factors	(\$355,718)
Adjusted (Washington Allocated)	\$34,843,899

Table 2

<u>Rate Base</u>	
Per Books (Washington Allocated)	\$584,944,791
3.6 SO2 Emissions Allowances	(\$2,197,971)
4.16 Hydro Relicensing Settlement Obligations	(\$777,356)
4.18 Adjust Misc Gen Expense	(\$57,761)
5.4 Colstrip #3 Removal	(\$3,500,734)
5.8 Hydro Deferral Recovery	\$3,684,219
7.4 IRS Settlement Amortization	\$1,550,500
7.5 Malin Midpoint	\$582,787
7.6 Flow-Through Deferred Taxes	(\$7,357,000)
8.1 Update Cash Working Capital	\$1,029,079
8.2 Inclusion of Trapper Mine Rate Base	\$479,733
8.3 Inclusion of Jim Bridger Mine Rate Base	\$3,889,996
8.4 Pro Forma Major Plant Additions	\$36,329,507
8.5 Environmental Settlement (PERCO)	(\$1,579,666)
8.5a Reverse PERCo Adj 8.5	\$1,579,666
8.6 Customer Advances for Construction	\$717,441
8.7 Dave Johnston (Glenrock) Mine Closure	\$270,089
8.8 Removal of Colstrip #4 AFUDC	(\$531,339)
8.9 Trojan Removal	\$1,289,240
8.10 Production Factor Rate Base	(\$15,445,867)
8.11 Remove Naches Rate Base	(\$137,101)
8.11a Remove Skookumchuck	(\$271,001)
8.12 Remove Trail Mountain	(\$1,538,585)
8.13 Remove Deferred Environmental	(\$521,441)
8.14 Remove Transition Plan	(\$2,249,464)
Updated Factors	\$5,915
Adjusted (Washington Allocated)	\$600,187,677

Table 3

	<u>CAPITAL STRUCTURE</u>	<u>EMBEDDED COST</u>	<u>WEIGHTED COST</u>
DEBT	49.40%	6.427%	3.174740%
PREFERRED	1.10%	6.590%	0.072488%
COMMON	49.50%	11.125%	5.506875%
	<u>100.00%</u>		<u>8.754103%</u>

Table 4

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.357%
Taxes Other - Public Utility Tax	0.190%
Taxes Other - Gross Receipts Tax	<u>3.873%</u>
Sub-Total	95.580%
State Income Tax @ 4.54%	<u>4.339%</u>
Sub-Total	91.241%
Federal Income Tax @ 35.00%	<u>31.934%</u>
Net Operating Income	59.306%
Net to Gross Bump-Up	168.62%

Table 5

		<u>Source</u>
Adjusted Rate Base	\$600,187,677	Table 2
Rate of Return	8.754103%	Table 3
NOI Requirement	\$52,541,049	
Adjusted NOI	\$34,843,899	Table 1
NOI Increase	\$17,697,150	

Table 6

NOI Increase	\$17,697,150	
Net to Gross Bump-Up	168.62%	Table 4
Revenue Requirement Increa	\$29,840,188	

CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the foregoing document upon the parties of record in this proceeding by first-class mail and electronic mail, addressed to said parties/attorneys' addresses as shown below:

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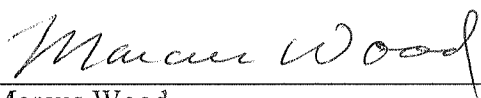
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DATED: February 27, 2006.



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