

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
vs.)	Docket No. UE-061546
)	
PACIFICORP d/b/a PACIFIC POWER &)	
LIGHT COMPANY)	
)	
Respondent.)	
_____)	
)	
In the Matter of the Petition of)	
)	
PACIFIC POWER & LIGHT COMPANY)	
)	
)	Docket No. UE-060817
For an Accounting Order Approving Deferral)	
of Certain Costs Related to the MidAmerican)	
Energy Holdings Company Transition.)	
_____)	

EXHIBIT NO. ___(RJF-12)

EXCERPTS OF PACIFICORP'S RESPONSES TO
ICNU DR NOS. 1.6, 1.27, 1.39, 1.48, AND 2.6

February 16, 2007

UE-061546/Pacific Power
October 31, 2006
ICNU Data Request 1.6

ICNU Data Request 1.6

Please provide the loss factor data showing losses for the system and for each state for the most recent five calendar years and for the most recent five fiscal years. Please compare those loss factors to those that were used in developing loads for the GRID study(s) for the Pro-Forma period used in this case. Please provide workpapers and other supporting documentation underlying the figures provided in this answer. Please provide this information electronically, and in the case of excel spreadsheets, please make sure that all formulae are intact.

Response to ICNU Data Request 1.6

The requested information is provided as Attachment ICNU 1.6 on the enclosed CD.

PREPARER: Mark Widmer

SPONSOR: Mark Widmer

WASHINGTON
UE-061546
GENERAL RATE CASE
PACIFIC POWER
ICNU 1st SET DATA REQUEST
ATTACHMENT ICNU 1.6
ON THE ENCLOSED CD

Sales data is obtained from the Company Revenue Reporting System
Load data is obtained from the Company Jurisdictional Load System

Attachment ICNU 1.6

Test period	Utah	Oregon	Washington	E. Wyoming	W. Wyoming	California	Idaho	Total
load	22,081,108	14,845,811	4,672,581	7,715,470	1,086,615	962,660	3,548,567	54,912,811
sales	20,273,702	13,500,163	4,211,440	7,061,364	1,039,268	849,418	3,176,564	50,111,920
loss	8.91500%	9.96760%	10.94970%	9.26320%	4.55580%	13.33170%	11.71090%	9.58030%
								22,081,108
								<u>20,273,702</u>
								8.91500%

Calendar Years - State Loads & RVN system										
	Utah	Oregon	Washington	E. Wyoming	W. Wyoming	California	Idaho	Total		
2005										
load	21,902,176	14,503,722	4,647,952	7,617,523	1,097,578	945,108	3,519,720	54,233,779		
sales	20,124,181	13,206,589	4,244,501	6,964,448	1,048,454	836,674	3,221,355	49,646,202		
loss	8.83510%	9.82190%	9.50530%	9.37730%	4.68530%	12.96000%	9.26210%	9.24050%		
2004										
load	21,484,039	14,323,864	4,526,259	7,280,247	1,165,401	963,911	3,577,589	53,321,311		
sales	19,731,527	13,133,938	4,060,416	6,638,635	1,147,395	841,819	3,262,417	48,816,147		
loss	8.88180%	9.05990%	11.47280%	9.66480%	1.56930%	14.50340%	9.66070%	9.22880%		
2003										
load	21,126,129	14,271,717	4,469,641	7,143,381	1,038,479	892,687	3,636,800	52,578,835		
sales	19,204,334	13,227,334	4,144,732	6,662,807	984,282	834,702	3,280,361	48,338,551		
loss	10.00710%	7.89560%	7.83910%	7.21280%	5.50620%	6.94680%	10.86590%	8.77210%		
2002										
load	20,369,380	14,388,121	4,420,121	6,973,286	1,075,715	908,760	3,552,404	51,687,787		
sales	18,719,865	12,981,114	3,941,258	6,313,804	1,035,186	813,312	3,225,369	47,029,908		
loss	8.81160%	10.83890%	12.15000%	10.44510%	3.91520%	11.73570%	10.13940%	9.90410%		
2001										
load	20,259,594	15,025,360	4,413,518	7,083,751	1,366,799	865,652	3,406,870	52,421,544		
sales	18,770,893	13,346,575	3,991,651	6,389,155	1,341,324	787,150	3,081,740	47,708,489		
loss	7.93090%	12.57840%	10.56880%	10.87150%	1.89930%	9.97290%	10.55020%	9.87890%		
Fiscal years										
2006										
load	22,081,108	14,845,811	4,672,581	7,715,470	1,086,615	962,660	3,548,567	54,912,811		
sales	20,273,702	13,500,163	4,211,440	7,061,364	1,039,268	849,418	3,176,564	50,111,920		
loss	8.91500%	9.96760%	10.94970%	9.26320%	4.55580%	13.33170%	11.71090%	9.58030%		
2005										
load	21,472,757	14,363,874	4,521,246	7,266,931	1,144,855	980,290	3,575,629	53,325,583		
sales	19,837,390	13,116,967	4,094,524	6,654,788	1,113,007	834,869	3,267,243	48,918,787		
loss	8.24390%	9.50610%	10.42180%	9.19850%	2.86150%	17.41840%	9.43870%	9.00840%		
2004										
load	21,177,433	14,250,373	4,439,799	7,135,731	1,070,011	889,931	3,670,692	52,633,971		
sales	19,437,057	13,298,697	4,204,635	6,540,816	1,046,227	844,059	3,307,019	48,678,510		
loss	8.95390%	7.15620%	5.59300%	9.09540%	2.27330%	5.43460%	10.99700%	8.12570%		
2003										
load	20,355,238	14,190,829	4,377,938	7,183,021	1,047,132	905,192	3,519,555	51,578,906		
sales	18,640,036	12,873,009	3,923,621	6,499,712	1,022,348	806,233	3,207,228	46,972,186		
loss	9.20170%	10.23710%	11.57900%	10.51290%	2.42420%	12.27430%	9.73830%	9.80730%		
2002										
load	20,267,966	14,786,652	4,418,555	6,898,695	1,292,770	877,456	3,451,783	51,993,876		
sales	18,784,383	13,215,985	3,945,416	6,382,994	1,264,187	796,650	3,137,184	47,526,799		
loss	7.89800%	11.88460%	11.99210%	8.07930%	2.26100%	10.14320%	10.02810%	9.39910%		

UE-061546/Pacific Power
October 31, 2006
ICNU Data Request 1.27

ICNU Data Request 1.27

Please provide all monthly compilations of actual net power costs produced by PacifiCorp for 2001, 2002, 2003, 2004, 2005, and 2006 (year to date). Please provide for both the integrated system (PCE and PCW) as well as for the West Control Area by itself.

Response to ICNU Data Request 1.27

The integrated system actual net power cost report is provided as Attachment ICNU 1.27 on the enclosed CD. The information is not available on a west control area basis.

PREPARER: Mark Widmer

SPONSOR: Mark Widmer

UE-061546/Pacific Power
October 31, 2006
ICNU Data Request 1.39

ICNU Data Request 1.39

Please explain and justify why the WCA allocation method allocates production plant and other fixed costs to Washington on the basis of the Control Area Energy Factor rather than on the basis of peak demand.

Response to ICNU Data Request 1.39

The WCA allocation method allocates these costs in this manner in order to address concerns raised by the parties. Mr. Buckley's testimony recommended the use of "basic, easier to administer models" in Docket No. UE-050684 (page 159, line 12). Allocating costs based upon energy is the simplest approach that could be used. In addition, during discussions about the design of an allocation method in Docket No. 060669, Public Counsel identified an allocation principle that relied on a heavily energy-weighted allocation method.

PREPARER: Andrea L. Kelly

SPONSOR: Andrea L. Kelly

UE-061546/Pacific Power
October 31, 2006
ICNU Data Request 1.48

ICNU Data Request 1.48

Please provide any and all forecasts of the future level of the proposed PCAM.

Response to ICNU Data Request 1.48

The Company has not prepared any such forecasts.

PREPARER: Mark Widmer

SPONSOR: Mark Widmer

UE-061546/Pacific Power
December 20, 2006
ICNU Data Request 2.6 1st Supplemental

ICNU Data Request 2.6

Reference the attachment to PacifiCorp's Response to ICNU DR No. 1.6. Please provide a recalculation of the Washington revenue requirement using the WCA method using the five-year average fiscal year loss factors (10.107%).

1st Supplemental Response to ICNU Data Request 2.6

The information requested is provided as 1st Supplemental Attachment ICNU 2.6. The revenue requirement increase is revised from \$22.6 million in the original response to \$21.6 million in the supplemental response. As compared to the Company's filed case, the overall reduction in revenue requirement is caused by a \$1,290,000 reduction in net power costs and a \$370,000 reduction in other costs.

In the recalculation, Washington's load was modified to correspond to a loss factor of 10.107%. Loads of all other states are also adjusted to the five-year average fiscal year loss factors.

PREPARER: Paul M. Wrigley

SPONSOR: Paul M. Wrigley

WASHINGTON
UE-061546
GENERAL RATE CASE
PACIFIC POWER
ICNU 2nd SET DATA REQUEST
ATTACHMENT
ICNU 2.6 1st SUPPLEMENTAL

**PACIFICORP
WASHINGTON**
Normalized Results of Operations - West Control Area
12 Months Ended MARCH 2006

	(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
1 Operating Revenues:			
2 General Business Revenues	226,563,997	21,551,751	248,115,748
3 Interdepartmental	-		
4 Special Sales	69,913,610		
5 Other Operating Revenues	12,525,640		
6 Total Operating Revenues	<u>309,003,246</u>		
7			
8 Operating Expenses:			
9 Steam Production	39,059,181		
10 Nuclear Production	-		
11 Hydro Production	5,378,821		
12 Other Power Supply	125,763,241		
13 Transmission	19,224,402		
14 Distribution	11,393,848		
15 Customer Accounting	7,834,493	104,490	7,938,983
16 Customer Service & Info	511,164		
17 Sales	-		
18 Administrative & General	15,052,565		
19 Total O&M Expenses	<u>224,217,715</u>		
20 Depreciation	28,557,109		
21 Amortization	3,947,461		
22 Taxes Other Than Income	12,755,087	834,699	13,589,786
23 Income Taxes - Federal	3,103,065	7,214,397	10,317,462
24 Income Taxes - State	-		
25 Income Taxes - Def Net	5,651,219		
26 Investment Tax Credit Adj.	-		
27 Misc Revenue & Expense	(396,889)		
28 Total Operating Expenses:	<u>277,834,768</u>	8,153,586	285,988,353
29			
30 Operating Rev For Return:	<u>31,168,479</u>	13,398,165	44,566,644
31			
32 Rate Base:			
33 Electric Plant In Service	1,067,942,998		
34 Plant Held for Future Use	1,566		
35 Misc Deferred Debits	1,905,274		
36 Elec Plant Acq Adj	-		
37 Nuclear Fuel	-		
38 Prepayments	2,614,972		
39 Fuel Stock	2,507,910		
40 Material & Supplies	7,015,035		
41 Working Capital	4,177,005		
42 Weatherization Loans	2,256,731		
43 Misc Rate Base	-		
44 Total Electric Plant:	<u>1,088,421,492</u>	-	1,088,421,492
45			
46 Rate Base Deductions:			
47 Accum Prov For Deprec	(407,862,130)		
48 Accum Prov For Amort	(27,802,403)		
49 Accum Def Income Tax	(88,767,397)		
50 Unamortized ITC	(1,548,738)		
51 Customer Adv For Const	-		
52 Customer Service Deposits	-		
53 Misc Rate Base Deductions	(9,439,613)		
54			
55 Total Rate Base Deductions	<u>(535,420,281)</u>	-	(535,420,281)
56			
57 Total Rate Base:	<u>553,001,211</u>	-	553,001,211
58			
59 Return on Rate Base	5.636%		8.059%
60 Return on Equity	4.933%		10.200%
61			
62 TAX CALCULATION:			
63 Operating Revenue	39,922,763	20,612,562	60,535,325
64 Other Deductions			
65 Interest (AFUDC)			
66 Interest	18,262,865	-	18,262,865
67 Schedule "M" Additions	42,040,584	-	42,040,584
68 Schedule "M" Deductions	53,043,742	-	53,043,742
69 Income Before Tax	<u>10,656,740</u>	20,612,562	31,269,302
70			
71 State Income Taxes	-	-	-
72 Taxable Income	<u>10,656,740</u>	20,612,562	31,269,302
73			
74 Federal Income Taxes + Other	<u>3,103,065</u>	7,214,397	10,317,462

Ref. Page 2.2

Ref. Page 1.1

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended March 2006

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	216,563,926	10,000,070	226,563,997	-	226,563,997	-	226,563,997
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	69,913,610	-	69,913,610	-	69,913,610	-	69,913,610
5 Other Operating Revenues	12,832,516	(1,929,370)	10,903,146	-	10,903,146	1,622,494	12,525,640
6 Total Operating Revenues	299,310,052	8,070,700	307,380,753	-	307,380,753	1,622,494	309,003,246
7							
8 Operating Expenses:							
9 Steam Production	39,059,181	-	39,059,181	-	39,059,181	-	39,059,181
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,378,821	-	5,378,821	-	5,378,821	-	5,378,821
12 Other Power Supply	105,302,559	20,011,815	125,314,374	-	125,314,374	448,867	125,763,241
13 Transmission	19,224,402	-	19,224,402	-	19,224,402	-	19,224,402
14 Distribution	11,409,387	(15,539)	11,393,848	-	11,393,848	-	11,393,848
15 Customer Accounting	7,937,764	(103,271)	7,834,493	-	7,834,493	-	7,834,493
16 Customer Service & Info	5,471,850	(4,960,687)	511,164	-	511,164	-	511,164
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	17,557,391	(983,944)	16,573,447	-	16,573,447	(1,520,882)	15,052,565
19 Total O&M Expenses	211,341,355	13,948,375	225,289,730	-	225,289,730	(1,072,015)	224,217,715
20 Depreciation	28,672,663	(823,641)	27,849,021	-	27,849,021	708,088	28,557,109
21 Amortization	4,303,722	(403,598)	3,900,124	-	3,900,124	47,337	3,947,461
22 Taxes Other Than Income	13,127,826	(336,070)	12,791,756	-	12,791,756	(36,669)	12,755,087
23 Income Taxes - Federal	5,026,360	(1,858,767)	3,167,593	-	3,167,593	(64,528)	3,103,065
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	6,571,398	(1,570,795)	5,000,602	-	5,000,602	650,617	5,651,219
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(2,392,635)	1,995,746	(396,889)	-	(396,889)	-	(396,889)
28 Total Operating Expenses:	266,650,689	10,951,250	277,601,939	-	277,601,939	232,829	277,834,768
29							
30 Operating Rev For Return:	32,659,364	(2,880,550)	29,778,814	-	29,778,814	1,389,665	31,168,479
31							
32 Rate Base:							
33 Electric Plant In Service	1,052,026,458	(10,527,546)	1,041,498,912	-	1,041,498,912	26,444,087	1,067,942,998
34 Plant Held for Future Use	1,566	-	1,566	-	1,566	-	1,566
35 Misc Deferred Debits	2,805,995	(2,805,995)	-	-	-	1,905,274	1,905,274
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,614,972	-	2,614,972	-	2,614,972	-	2,614,972
39 Fuel Stock	2,507,910	-	2,507,910	-	2,507,910	-	2,507,910
40 Material & Supplies	7,015,035	-	7,015,035	-	7,015,035	-	7,015,035
41 Working Capital	4,001,053	195,463	4,196,516	-	4,196,516	(19,511)	4,177,005
42 Weatherization	2,256,731	-	2,256,731	-	2,256,731	-	2,256,731
43 Misc Rate Base	387,273	(387,273)	0	-	0	-	0
44 Total Electric Plant:	1,073,616,994	(13,525,352)	1,060,091,642	-	1,060,091,642	28,329,850	1,088,421,492
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(422,771,040)	15,566,420	(407,204,619)	-	(407,204,619)	(657,510)	(407,862,130)
48 Accum Prov For Amort	(27,806,285)	3,882	(27,802,403)	-	(27,802,403)	-	(27,802,403)
49 Accum Def Income Tax	(79,433,210)	(8,882,830)	(88,316,040)	-	(88,316,040)	(451,358)	(88,767,397)
50 Unamortized ITC	(1,914,487)	365,750	(1,548,738)	-	(1,548,738)	-	(1,548,738)
51 Customer Adv For Const	(984,551)	984,551	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-
53 Misc Rate Base Deductions	(7,123,354)	(2,316,259)	(9,439,613)	-	(9,439,613)	-	(9,439,613)
54							
55 Total Rate Base Deductions:	(540,032,927)	5,721,514	(534,311,413)	-	(534,311,413)	(1,108,868)	(535,420,281)
56							
57 Total Rate Base:	533,584,067	(7,803,838)	525,780,229	-	525,780,229	27,220,982	553,001,211
58							
59 Return on Rate Base	6.121%	-	5.664%	-	5.664%	-	5.636%
60 Return on Equity	5.986%	-0.994%	4.993%	0.000%	4.993%	-0.060%	4.933%
61							
62 TAX CALCULATION:							
63 Operating Revenue	44,257,121	(6,310,112)	37,947,009	-	37,947,009	1,975,754	39,922,763
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	18,923,606	(1,559,714)	17,363,892	-	17,363,892	898,973	18,262,865
67 Schedule "M" Additions	40,715,379	1,037,089	41,752,469	-	41,752,469	288,115	42,040,584
68 Schedule "M" Deductions	51,687,866	(193,386)	51,494,480	-	51,494,480	1,549,262	53,043,742
69 Income Before Tax	14,361,028	(3,519,922)	10,841,106	-	10,841,106	(184,366)	10,656,740
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	14,361,028	(3,519,922)	10,841,106	-	10,841,106	(184,366)	10,656,740
73							
74 Federal Income Taxes + Other	5,026,360	(1,858,767)	3,167,593	-	3,167,593	(64,528)	3,103,065

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.

(2) Type 2 adjustments annualize changes that occurred during the test period.

(3) Type 3 adjustments are known and measurable items that will occur in a future test period.