ATTACHMENT A

Revised Tariff Sheet

First Revision of Sheet No. 93.1 Canceling Original Sheet No. 93.1

Schedule 93 DECOUPLING REVENUE ADJUSTMENT

PURPOSE:

This schedule implements an annual rate adjustment mechanism that decouples the recovery of the Company's Commission authorized revenues and establishes a single balancing account for the residential schedules 16, 17, and 18, and separate balancing accounts for Schedules 24, 36, and 40.

APPLICABLE:

To all retail customers taking service under Residential Schedules 16, 17, 18, Small General Service Schedule 24, Large General Service Schedule 36, and Irrigation Schedule 40. This schedule does not apply to Large General Service Schedule 47—Partial Requirement Service Metered Time of Use 1,000 KW and Over, Large General Service Schedule 48—Metered Time of Use 1,000 KW and Over or to Street and Area Light Schedules 15 and 51 through 57. All bills calculated in accordance with the above applicable schedules contained in presently effective Tariff WN. No. U-75 shall have applied an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour.

Schedule 16/17/18	-0.217 cents
Schedule 24	0.000 cents
Schedule 36	0.000 cents
Schedule 40	0.331 cents

DECOUPLING MECHANISM:

The decoupling mechanism includes a monthly deferral to capture the differences between the allowed and actual decoupled revenue. Decoupled revenue includes all revenue from the applicable rate schedules excluding net power costs and fixed monthly basic charges. The monthly allowed decoupled revenue per customer is determined as follows for each of the applicable rate schedule balancing accounts:

Calculation of Monthly Allowed Decoupled Revenue Per Customer:

<u>Step 1</u> – Determine the Total Revenue – The Total Revenue will be the revenue for the 12-month period used to set rates for the applicable rate schedules.

<u>Step 2</u> – Determine Net Power Cost Revenue – Total Net Power Cost Revenue is equal to the total net power cost in rates as approved in UE-140762 or the net power costs in rates from the Company's latest general rate case.

<u>Step 3</u> – Determine Fixed Basic Charge Revenue –Fixed Basic Charge Revenue is equal to the revenue for the fixed basic charge and the fixed minimum charge for the 12-month period used to set rates.

<u>Step 4</u> – Determine Allowed Decoupled Revenue – Allowed Decoupled Revenue is equal to the Total Revenue (Step 1) minus Net Power Cost Revenue (Step 2) and minus Fixed Basic Charge Revenue (Step 3).

(continued)

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Issued By Pacific Power & Light Company

By: _____Etta Lockey

Title: Vice President, Regulation