



November 28, 2000

Washington Utilities & Transportation Commission  
1300 S. Evergreen Park Drive SW  
Mail Stop: FY-11/7250  
Olympia, WA 98504-7250

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OFFICE OF THE  
SECRETARY

Attention: Carole Washburn  
Executive Secretary

**RE: Docket No. UE-991832 Compliance Filing**

Pursuant to RCW 80.28.050 and 80.28.060 and the Commission's Rules and Regulations, PacifiCorp (d.b.a. Pacific Power & Light Company) submits for filing an original and three (3) conformed copies of the following tariff sheets in compliance with the final Order in Docket No. UE-991832. In compliance with the Order, these tariffs will become effective January 1, 2001.

Seventh Revision of Sheet No. B	Tariff Index	
Eighteenth Revision of Sheet No. Ba	Tariff Index	
Second Revision of Sheet No. 15.1	Schedule 15	Outdoor Area Lighting Service – No New Service
Fifth Revision of Sheet No. 16	Schedule 16	Residential Service
Second Revision of Sheet No. 18.1	Schedule 18	Three-Phase Residential Service Rider
Second Revision of Sheet No. 24.1	Schedule 24	General Service
Eighth Revision of Sheet No. 24.2	Schedule 24	General Service
Original Sheet No. 24.3	Schedule 24	General Service
Second Revision of Sheet No. 36.1	Schedule 36	Large General Service – Optional Less than 1,000 kW

Eighth Revision of Sheet No. 36.2	Schedule 36	Large General Service – Optional Less than 1,000 kW
Second Revision of Sheet No. 36.3	Schedule 36	Large General Service – Optional Less than 1,000 kW
Fifth Revision of Sheet No. 40.1	Schedule 40	Agricultural Pumping Service
Eleventh Revision of Sheet No. 40.2	Schedule 40	Agricultural Pumping Service
Second Revision of Sheet No. 48T.1	Schedule 48T	Large General Service – Metered Time of Use 1,000 kW and over
Eighth Revision of Sheet No. 48T.2	Schedule 48T	Large General Service – Metered Time of Use 1,000 kW and over
Second Revision of Sheet No. 51.1	Schedule 51	High Pressure Sodium Vapor Street Lighting Service
Second Revision of Sheet No. 52.1	Schedule 52	Street Lighting Service Company-Owned System
Second Revision of Sheet No. 53.1	Schedule 53	Street Light Service Customer Owned
Second Revision of Sheet No. 54.1	Schedule 54	Recreational Field Lighting – Restricted
Second Revision of Sheet No. 57.1	Schedule 57	Mercury Vapor Street Lighting Service – No New Service
Second Revision of Sheet No. 57.2	Schedule 57	Mercury Vapor Street Lighting Service – No New Service
Original Sheet No. 93	Schedule 93	Deferred Revenue Adjustment
Original Sheet No. 97	Schedule 97	Adjustment Associated with the Sale of Centralia
Original Sheet No. 99	Schedule 99	Credit from ScottishPower

In compliance with the Order, this filing also cancels Schedule 38, Space and Water Heating for Churches and Schedule 42, Controlled Water Heating Service. As indicated in the Stipulation which was approved in the Commission Order, customers under Schedule 38 and Schedule 42 will be moved to their appropriate General Service schedule. Additionally, Schedule 46, which was terminated April 1, 1997 and Schedule 40 Sheet No. 40.3, which has been moved to Schedule 40 Sheet No. 40.2 are being canceled with this filing.

Following are the tariffs to be canceled with this filing:

First Revision of Sheet 38.1	Schedule 38	Space and Water Heating For Churches
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Original Sheet No. 38.2	Schedule 38	Space and Water Heating For Churches
Fifth Revision of Sheet No. 40.3	Schedule 40	Agricultural Pumping Service
First Revision of Sheet No. 42.1	Schedule 42	Controlled Water Heating Service - No New Service
First Revision of Sheet No. 42.2	Schedule 42	Controlled Water Heating Service - No New Service
Original Sheet No. 42.3	Schedule 42	Controlled Water Heating Service - No New Service
Original Sheet No. 46.1	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over
First Revision of Sheet No. 46.2	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over
Original Sheet No. 46.3	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over
First Revision of Sheet No. 46.4	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over
Original Sheet No. 46.5	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over
Original Sheet No. 46.6	Schedule 46	On Site Generation Displacement Service 45,000 kW and Over

Included within this filing are work papers showing the calculations of the price changes. Exhibit 1 reflects the price change impacts for the following items;

- Approved Price Increase of 3% or \$5.1 million
- Deferred Revenue Adjustment increase of 1.1% or \$1.8 million. As specified in the Order, the effective date of the 3% Price Increase was September 1, 2000 with implementation in customer rates delayed to January 1, 2001. The calculation of the Deferred Revenue Adjustment includes September 2000 revenues increased by 3%, plus October, November and December 1999 revenues adjusted for forecasted growth, then increased by 3%. As specified in the Order, interest was applied on the deferral balance at 8.80%. In accordance with the Order, this adjustment may be revised in 2001, if necessary, to reflect October, November and December 2000 actual results. (Please see workpaper in Exhibit 4 for additional information).
- System Benefits Charge of 1.6% or \$2.8 million
- Sale of Centralia Credit of 2.8% or \$4.9 million
- Merger Credit of 1.7% or \$3.0 million

The effect of the rate changes results in an overall price change of 1.1% or \$1.8 million. An average residential customer using 1,000 kWh per month will see a monthly bill increase of \$0.19 per month.


Exhibit 2 contains the Monthly Billing Comparisons that show monthly bill impacts at different usage levels. Exhibit 3 contains the billing determinants for the price changes by rate schedule. Exhibit 4 contains workpapers that show the calculation of the Deferred Revenue Adjustment, and the calculation of the Sale of Centralia Credit, based on the current gain estimate. The gain is still subject to review by the other former owners of Centralia. Once the gain is final, sometime during first quarter of 2001, the Company will file it with the Commission and may adjust the credit amount, if necessary.

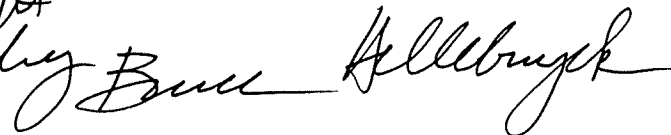
Please direct all formal correspondence and staff requests regarding this matter to:

Bruce Hellebuyck  
Director, Regulation  
PacifiCorp  
825 NE Multnomah Street, Suite 800  
Portland, Oregon 97232  
Telephone: (503) 813-6041

Informal inquiries may be directed to Bill Griffith at (503) 813-6051.

Sincerely,

  
Matthew Wright  
Vice President, Regulation



Enclosures

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

TARIFF INDEX

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NOTE: \*No New Service

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

Form F TF2 INDEX-B.PC1 Matthew Wright Advice No. 00-011  
Brian Helberg

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

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(Continued)

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NOTE: \*No New Service

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 INDEX-Ba.PC1 Matthew Wright Advice No. 00-011  
Form F

*by Ben Hellebrugh*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 15  
OUTDOOR AREA LIGHTING SERVICE  
NO NEW SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To all Customers for outdoor area lighting service furnished from dusk to dawn by means of presently-installed Company-owned mercury vapor or high-pressure sodium luminaires which may be served by secondary voltage circuits from Company's existing overhead distribution system. Luminaires shall be mounted on Company-owned wood poles and served in accordance with Company's specifications as to equipment and installation.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedule 99.

Type of Luminaire	Nominal Lumen Rating	Monthly kWh	Base Rate Per Luminaire	Adjustments	Effective Rate Per Luminaire
Mercury Vapor	7,000	76	\$ 8.09	\$ (0.10)	\$ 7.99
" "	21,000	172	15.14	(0.22)	14.92
" "	55,000	412	30.87	(0.52)	30.35
High Pressure Sodium					
" " "	5,800	31	\$ 9.67	\$ (0.04)	\$ 9.63
" " "	22,000	85	13.85	(0.11)	13.74
" " "	50,000	176	22.03	(0.22)	21.81

Pole Charge:

A monthly charge of \$1.00 per pole shall be made for each additional pole required in excess of the number of luminaires installed.

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	Adjustments
Schedule 93 (Deferred Revenue Adjustment)	0.072¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.268¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.126¢) per kWh

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 15.1PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*Liz Bruce Hillenbrand*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 16  
RESIDENTIAL SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To single-family residential Customers only for all single-phase electric requirements when all service is supplied at one point of delivery. For three-phase residential service see Schedule 18.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Basic Charge: \$4.25

Energy Charge:

Base Rate	Adjustment	Effective Rate	
4.285¢	(0.066¢)	4.219¢	per kWh for the first 600 kWh
5.672¢	0.024¢	5.696¢	per kWh for all additional kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

For The First 600 kWh	Adjustments
Schedule 97 (Adjustment for Sale of Centralia)	(0.152¢) per kWh
Schedule 191 (System Benefits Charge)	0.086¢ per kWh
Total	(0.066¢) per kWh

For All Additional kWh	Adjustments
Schedule 93 (Deferred Revenue Adjustment)	0.090¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.152¢) per kWh
Schedule 191 (System Benefits Charge)	0.086¢ per kWh
Total	0.024¢ per kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

CONTINUING SERVICE:

Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 16.PC1 Matthew Wright Advice No. 00-011  
Form F by Bruce Hillebrand

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 18  
THREE PHASE RESIDENTIAL SERVICE RIDER

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To residential Customers requiring three-phase service whose single-phase requirements are or will be supplied under any residential schedule contained in this Tariff. Three-phase service will be supplied only when service is available from Company's presently existing facilities, or where such facilities can be installed under Company's Line Extension Rules, and in any event, only when deliveries can be made by using one service for Customer's single-phase and three-phase requirements.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Demand Charge, and the Basic and Energy Charges of the Residential Schedule 16. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Demand Charge: Applicable only to Customer's three-phase Demand:

\$1.55 for each kW of Demand, but not less than  
\$3.00 minimum demand charge.

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge specified on Residential Schedule 16, plus the demand charge herein. A higher minimum may be required under contract to cover special conditions.

DEMAND:

Applicable only to the Customer's three-phase demand.

The kW shown by or computed from the readings of Company's demand meter, for the 15-minute period of Customer's greatest use during the month, determined to the nearest whole kW.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

Form F TF2 18.1PC1 Advice No. 00-011

*Matthew Wright*  
*by Bruce Helebruych*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 24  
GENERAL SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To non-residential Customers whose entire requirements are supplied hereunder. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

Emergency, Seasonal, and Remote Service will be furnished by contract in accordance with Rule 2 of this Tariff.

This Schedule is not applicable to standby service.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Basic Charge:

If Load Size\* is:

The Monthly Basic Charge\* is:

15 kW or less

Single Phase  
\$4.75

Three Phase  
\$7.25

Over 15 kW

\$4.75 plus \$.50 per kW for each kW in excess of 15 kW.

\$7.25 plus \$.50 per kW for each kW in excess of 15 kW.

\*Note: kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

Seasonal Service Basic Charge: (Optional)

Customers qualifying as Seasonal Service in accordance with Rule 1 of this Tariff, have the option of the Company billing the Basic Charge annually with their November bill.

If Annual Load Size\* is:

The Annual Basic Charge is:

Single-Phase Service,  
Any size:

\$57 plus \$6 per kW of Annual Load Size in excess of 15 kW.

Three-Phase Service,  
Any size:

\$87 plus \$6 per kW of Annual Load Size in excess of 15 kW.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

Form F TF2 24.1PC1 Matthew Wright Advice No. 00-011  
by Ben Hillebrand

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 24  
(Continued)  
GENERAL SERVICE

MONTHLY BILLING: (Continued)

\*Note: Annual Load Size is the greater of:  
The average of the two greatest non-zero monthly demands established anytime during the 12-month period which includes and ends with the November billing month; or applying the motor nameplate horsepower to the Billing Demand Table from Rule 10(a) of this Tariff.

Demand Charge:

No  
Charge for the first 15 kW of demand  
\$1.95 per kW for all kW in excess of 15 kW

Energy Charge:

Base Rate	Adjustments	Effective Rate
6.765¢	(0.011¢)	6.754¢ per kWh for the first 1,000 kWh
4.725¢	(0.011¢)	4.714¢ per kWh for the next 8,000 kWh
4.091¢	(0.011¢)	4.080¢ per kWh for all additional kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	Adjustments
Schedule 93 (Deferred Revenue Adjustment)	0.060¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.163¢) per kWh
Schedule 191 (System Benefits Charge)	0.092¢ per kWh
Total	(0.011¢) per kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:

The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 45¢ per kvar of such excess reactive demand.

DEMAND:

The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month determined to the nearest kW.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 24.2PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Ben Alliber*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 24  
(Continued)  
GENERAL SERVICE

CONTINUING SERVICE:

Except as specifically provided otherwise, the rates of this Tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

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Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 24.3PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Eric Hellebrugh*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 36  
LARGE GENERAL SERVICE - OPTIONAL  
LESS THAN 1,000 KW

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To non-residential Customers with electric service loads which have not exceeded 999 kW in more than one month of any consecutive 18-month period. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed.

This Schedule is not applicable to standby service or where service is seasonally disconnected during any one-year period.

Partial requirements service for loads of less than 1,000 kW will be provided only by application of the provisions of Schedule 33.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Basic Charge:

<u>If Load Size* is:</u>	<u>The Monthly Basic Charge* is:</u>
100 kW or less	\$155
101 kW - 300 kW	\$ 55 plus \$1.00 per kW
Over 300 kW	\$115 plus \$.80 per kW

\*Note: kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

Demand Charge:

\$1.99 per kW for each kW of Billing Demand

Energy Charge:

Base Rate	<u>Adjustments</u>	Effective Rate	
3.639¢	(0.007¢)	3.632¢	per kWh for the first 40,000 kWh
3.336¢	(0.007¢)	3.329¢	per kWh for all additional kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.046¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.123¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.007¢) per kWh

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 36.1PC1 Matthew Wright Advice No. 00-011

Form F

*by Bruce Hellebrugh*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 36  
(Continued)  
LARGE GENERAL SERVICE - OPTIONAL  
LESS THAN 1,000 KW

MINIMUM CHARGE:

The monthly minimum charge shall be the Basic Charge plus the Demand Charge. A higher minimum may be required under contract to cover special conditions.

REACTIVE POWER CHARGE:

The maximum 15-minute reactive demand for the month in kilovolt amperes in excess of 40% of the kilowatt demand for the same month will be billed, in addition to the above charges, at 45¢ per kvar of such excess reactive demand.

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:

The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of \$60 per month will be added where such deliveries are metered at the delivery voltage.

The reductions of charges herein shall not operate to reduce the minimum charge.

When a new delivery or an increase in capacity for an existing delivery is, at request of Customer, made by means of Company-owned transformers at a voltage other than a locally standard distribution voltage, the above charges for any month will be increased by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month.

Company retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any Customer affected by such change, such Customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Company subject to the voltage adjustments above.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 36.2PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*By Bruce Hellebrugh*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 36  
LARGE GENERAL SERVICE - OPTIONAL  
LESS THAN 1,000 KW

DEMAND:

The kW shown by or computed from the readings of Company's demand meter for the 15-minute period of the Customer's greatest use during the month, determined to the nearest kW, but not less than 100 kW.

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CONTINUING SERVICE:

Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from monthly minimum charges.

RULES AND REGULATIONS:

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 36.3PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*By Bruce Halldorson*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 40  
AGRICULTURAL PUMPING SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To Customers desiring service for irrigation and soil drainage pumping installations only. Service furnished under this Schedule will be metered and billed separately at each point of delivery.

MONTHLY BILLING:

Except for November, the monthly billing shall be the sum of the applicable Energy Charges and the Reactive Power Charge. For November, the billing shall be the sum of the Energy Charge, the Reactive Power Charge, and the Load Size Charge. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Load Size Charge: (Billed once each year, and to be included in the bill for the November billing period.)

<u>If Load Size<sup>1</sup> is:</u>	<u>Load Size<sup>1</sup> Charge is:</u>
Single-phase service, any size:	\$12 per kW of Load Size but not less than \$36

<u>Three-phase service:</u>	
50 kW or less	\$12 per kW of Load Size but not less than \$72
51 to 300 kW	\$200 plus \$8 per kW of Load Size
Over 300 kW	\$800 plus \$6 per kW of Load Size

<sup>1</sup>Load Size is the average of the two greatest non-zero Monthly kW, as described on Sheet No. 40.2, established during the 12-month period which includes and ends with the November billing month.

Energy Charge:

<u>Base Rate</u>	<u>Adjustments</u>	<u>Effective Rate</u>
4.336¢	0.003¢	4.339¢ per kWh for all kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.067¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.144¢) per kWh
Schedule 191 (System Benefits Charge)	0.080¢ per kWh
Total	0.003¢ per kWh

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 40.1PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Bruce Hellebrugh*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 40  
(Continued)  
AGRICULTURAL PUMPING SERVICE

MONTHLY KW:

Monthly kW is the measured kW shown by or computed from the readings of Company's meter, or by appropriate test, for the 15-minute period of Customer's greatest takings during the billing month; provided, however, that for motors 10 hp or less, the Monthly kW may, subject to confirmation by test, be determined from the nameplate hp rating and the following table:

<u>If Motor Size is:</u>	<u>Monthly kW is:</u>
2 HP or less	2 kW
Over 2 through 3 HP	3 kW
Over 3 through 5 HP	5 kW
Over 5 through 7.5 HP	7 kW
Over 7.5 through 10 HP	9 kW

In no case shall the kW of Monthly kW be less than the average kW determined as:

$$\text{Average kW} = \frac{\text{kWh for billing month}}{\text{hours in billing month}}$$

REACTIVE POWER CHARGE:

The maximum 15-minute reactive takings for the billing month in kilovolt-amperes in excess of 40% of the Monthly kW will be billed at 45¢ per kvar of such excess reactive takings.

SPECIAL CONDITIONS:

- 1) For new or terminating service, the Load Size Charge shall be prorated based upon the length of time the account is active during the 12-month period December through November; provided, however, that proration of the Load Size Charge will be available on termination only if a full Load Size Charge was paid for the delivery point for the preceding year.
- 2) For new service or for reestablishment of service, Company will require a written contract.
- 3) In the absence of a Customer or Applicant willing to contract for service, Company may remove its facilities.
- 4) Energy use may be carried forward and be billed in a subsequent billing month; provided, however, that energy will not be carried forward and be charged for at a higher rate than was applicable for the billing months during which the energy was used.

TERM OF CONTRACT:

Company may require the Customer to sign a written contract which shall have a term of not less than one year.

RULES AND REGULATIONS:

Service under this Schedule is subject to the General Rules and Regulations contained in the tariff of which this Schedule is a part and to those prescribed by regulatory authorities.

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 40.2PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Bruce Hellebricht*

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WN U-74

Fifth Revision of Sheet No. 40.5  
Canceling Fourth Revision of Sheet No. 40.3  
Canceling Original Sheet No. 40.4

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 40  
AGRICULTURAL PUMPING SERVICE

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Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 40.3PC1  
Form F

Advice No. 00-011

*Matthew Wright*  
*by Bruce Hellebrugh*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 48T  
LARGE GENERAL SERVICE - METERED TIME OF USE  
1,000 KW AND OVER

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

This Schedule is applicable to electric service loads which have exceeded 999 kW in more than one month of any consecutive 18-month period. This schedule will remain applicable until Customer fails to exceed 999 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Service for intermittent, partial requirements, or highly fluctuating loads, or where service is seasonally disconnected during any one-year period will be provided only by special contract for such service. Partial requirements service for loads of 1,000 kW and over will be provided only by application of the provisions of Schedule 47T.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic, Demand, Energy, and Reactive Power Charges; plus applicable Metering and Delivery Adjustments. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Basic Charge:

<u>If Load Size* is:</u>	<u>The Monthly Basic Charge* is:</u>
3,000 kW or less	\$660 plus \$.50 per kW
Over 3,000 kW	\$810 plus \$.45 per kW

\*Note: kW Load Size, for the determination of the Basic Charge, shall be the average of the two greatest non-zero monthly demands established any time during the 12-month period which includes and ends with the current billing month.

Demand Charge:

<u>On-Peak Period Demand</u> (Monday through Friday: 6:00 a.m. to 10:00 p.m.)	\$2.82 For each kW of Billing Demand
--	--------------------------------------

Energy Charge:

<u>Base Rate</u>	<u>Adjustments</u>	<u>Effective Rate</u>
3.071¢	(0.003¢)	3.068¢ per kWh for all kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.044¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.108¢) per kWh
Schedule 191 (System Benefits Charge)	0.061¢ per kWh
Total	(0.003¢) per kWh

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 48T.1PC1  
Form F

Advice No. 00-011  
*Matthew Wright*  
*by Bruce Hildebrand*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 48T  
(Continued)  
LARGE GENERAL SERVICE - METERED TIME OF USE  
1,000 KW AND OVER

MINIMUM CHARGE:

The monthly minimum charge shall be the basic and demand charge, unless a higher minimum is otherwise specified by contract.

REACTIVE POWER CHARGE:

The maximum 15-minute reactive demand for the billing month in kilovolt-amperes in excess of 40% of the maximum measured kilowatt demand for the billing month will be billed at 45¢ per kvar of such excess reactive demand.

PRIMARY VOLTAGE METERING AND DELIVERY ADJUSTMENTS:

The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above charges will be reduced by 1.0%.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the total of the above charges will be reduced by 30¢ per kW of load size used for the determination of the Basic Charge billed in the month. A High Voltage Charge of \$60 per month will be added where such deliveries are metered at the delivery voltage.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 48T.2PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Bruce Hellebruyck*

(D)

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 51  
HIGH PRESSURE SODIUM VAPOR  
STREET LIGHTING SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished from dusk to dawn for the lighting of public streets, highways, alleys and parks by means of Company-owned high-pressure sodium-vapor street lights installed on distribution-type wood poles and served by overhead circuits. Street lights will be served by either series or multiple circuits as the Company may determine. The type and kind of fixtures and supports will be in accordance with Company's specifications. Service includes installation, maintenance, energy, lamp and glassware renewals.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedule 99.

Nominal Lumen Rating	Monthly kWh	Base Rate Per Lamp	Adjustments	Effective Rate Per Lamp
5,800	31	\$ 6.54	\$ (0.04)	\$ 6.50
9,500	44	7.75	(0.06)	7.69
22,000	85	11.08	(0.11)	10.97
50,000	176	18.09	(0.22)	17.87

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	Adjustments
Schedule 93 (Deferred Revenue Adjustment)	0.072¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.268¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.126¢) per kWh

SPECIAL PROVISIONS:

Company will replace individually burned out or broken lamps as soon as practicable after notification by the Customer.

Street lighting service under other conditions and for street lights of sizes and types not specified herein will be supplied under special contract.

Company may require Customer participation in the cost of installing circuit to render street lighting service when the length of such circuit from a source of suitable voltage on Company's system to the point of connection with the proposed street light or street lighting system is in excess of 300 feet.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 51.1PC1  
Form F

Advice No. 00-011

*Matthew Wright*  
*by Bruce Hellebruyck*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 52  
STREET LIGHTING SERVICE  
COMPANY-OWNED SYSTEM

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished by means of Company-owned installations for the lighting of public streets, highways, alleys and under conditions, and for street lights of sizes and types, not specified on other schedules of this tariff. All street lights installed on and after December 28, 1979 shall make use of high-pressure, sodium-vapor luminaires. Company may not be required to furnish service hereunder to other than municipal Customers.

MONTHLY BILLING:

For systems owned, operated and maintained by Company

A flat rate equal to one-twelfth of Company's estimated annual costs for operation, maintenance, fixed charges and depreciation applicable to the street lighting system, including energy costs as follows. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Base Rate	Adjustments	Effective Rate
4.608¢	(0.126¢)	4.482¢ per kWh for dusk to dawn operation
5.150¢	(0.126¢)	5.024¢ per kWh for dusk to midnight operation

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	Adjustments
Schedule 93 (Deferred Revenue Adjustment)	0.072¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.268¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.126¢) per kWh

SPECIAL CONDITIONS:

The Customer may request temporary suspension of power for lighting by written notice. During such periods, the monthly rate will be reduced by Company's estimated average monthly relamping and energy costs for the luminaire. Company will not be required to reestablish such service under this rate if service has been requested to be permanently discontinued by the Customer.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 52.1PC1 Advice No. 00-011

Form F

*Matthew Wright by  
Ben Hellebruyck*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 53  
STREET LIGHTING SERVICE  
CUSTOMER-OWNED SYSTEM

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished for the lighting of public streets, highways and alleys by means of Customer-owned street lights. Company may not be required to furnish service hereunder to other than municipal Customers.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedule 99.

- a) Where Company operates and maintains the system, a flat rate equal to one-twelfth of the estimated annual cost for energy, operation and maintenance with energy at the following rate.

<u>Base Rate</u>	<u>Adjustments</u>	<u>Effective Rate</u>
5.159¢	(0.126¢)	5.033¢ per kWh for all kWh

- b) Where the Customer operates and maintains the system, a flat rate equal to one-twelfth of the estimated annual energy cost at the rate of:

<u>Base Rate</u>	<u>Adjustments</u>	<u>Effective Rate</u>
5.159¢	(0.126¢)	5.033¢ per kWh for all kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.072¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.268¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.126¢) per kWh

TERM OF CONTRACT:

Not less than five years under option (a) or one year under option (b).

SPECIAL CONDITIONS:

- 1. Under option (a), Company will replace individually burned out or broken lamps as soon as practicable during normal business hours after notification by Customer.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 53.1PC1 Advice No. 00-011

Form F

*Matthew Wright*  
*by Bruce Hellebrugh*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 54  
RECREATIONAL FIELD LIGHTING - RESTRICTED

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To schools, governmental agencies and non-profit organizations for service supplied through one meter at one point of delivery and used exclusively for annually recurring seasonal lighting of outdoor athletic or recreational fields. This Schedule is not applicable to any enterprise which is operated for profit. Service for purposes other than recreational field lighting may not be combined with such field lighting for billing purposes under this schedule. At the Customer's option service for recreational field lighting may be taken under Company's applicable General Service Schedule.

MONTHLY BILLING:

The Monthly Billing shall be the sum of the Basic and Energy Charges. All Monthly Billings shall be adjusted in accordance with Schedule 99.

Basic Charge:                     \$3.00                     for single-phase service  
   \$5.50                     for three-phase service

Energy Charge:

Base Rate	Adjustment	Effective Rate
6.133¢	(0.057¢)	6.076¢ per kWh for all kWh

ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.057¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.184¢) per kWh
Schedule 191 (System Benefits Charge)	0.070 per kWh
Total	(0.057¢) per kWh

MINIMUM CHARGE:

The monthly Minimum Charge shall be the Basic Charge. A higher minimum may be required under contract to cover special conditions.

(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation  
TF2 54.1PC1 Advice No. 00-011

Form F

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*by Dan Hellebruyck*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 57  
MERCURY VAPOR  
STREET LIGHTING SERVICE  
NO NEW SERVICE

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

To service furnished from dusk to dawn for the lighting of public streets, highways, alleys and parks by means of presently-installed mercury vapor street lights. Street lights will be served by either series or multiple circuits as Company may determine. The type and kind of fixtures and supports will be in accordance with Company's specifications. Service includes installation, maintenance, energy, lamp and glassware renewals.

MONTHLY BILLING:

All Monthly Billings shall be adjusted in accordance with Schedule 99.

I. MONTHLY BILLING FOR LIGHTS INSTALLED PRIOR TO JANUARY 11, 1977

A. Company-Owned Overhead System

Street lights supported on distribution type wood poles:

Mercury Vapor Lamps				
Lumen Rating		7000	21000	55000
(Monthly kWh)		(76)	(172)	(412)
Rate per Lamp - horizontal		\$7.26	\$13.01	\$25.80
" " " - vertical		\$6.76	\$12.05	--

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Street lights supported on metal poles:

Mercury Vapor Lamps				
Lumen Rating		7000	21000	55000
(Monthly kWh)		(76)	(172)	(412)
Rate per Lamp				
On 26-foot poles - horizontal		\$9.68	--	--
" " " " - vertical		\$9.13	--	--
On 30-foot poles - horizontal		--	\$15.88	--
" " " " - vertical		--	\$14.92	--
On 33-foot poles - horizontal		--	--	\$28.68

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Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 57.1PC1  
Form F

Advice No. 00-011

*Matthew Wright*  
*by Ben Hellebrugh*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 57  
 (Continued)  
 MERCURY VAPOR  
 STREET LIGHTING SERVICE  
NO NEW SERVICE

I. MONTHLY BILLING FOR LIGHTS INSTALLED PRIOR TO JANUARY 11, 1977  
 (Cont'd.)

B. Company-Owned Underground System

Street lights supported on metal poles:

Mercury Vapor Lamps

Lumen Rating	7000	21000	55000
(Monthly kWh)	(76)	(172)	(412)
Rate per Lamp			
On 26-foot poles - horizontal	\$9.68	--	--
" " " " - vertical	\$9.13	--	--
On 30-foot poles - horizontal	--	\$15.33	--
" " " " - vertical	--	\$14.37	--
On 33-foot poles - horizontal	--	--	\$28.12
plus			
Rate per foot of underground cable			
In paved area	\$0.05	\$0.05	\$0.05
In unpaved area	\$0.03	\$0.03	\$0.03

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II. MONTHLY BILLING FOR LIGHTS INSTALLED AFTER JANUARY 11, 1977

Company-owned, overhead system, mercury-vapor street lights.

Street lights on distribution type wood poles:

Lumen Rating	7000	21000	55000
(Monthly kWh)	(76)	(172)	(412)
Rate per Lamp	\$7.61	\$13.01	\$27.41

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ADJUSTMENTS:

The above Effective Rate includes the following Adjustments:

	<u>Adjustments</u>
Schedule 93 (Deferred Revenue Adjustment)	0.072¢ per kWh
Schedule 97 (Adjustment for Sale of Centralia)	(0.268¢) per kWh
Schedule 191 (System Benefits Charge)	0.070¢ per kWh
Total	(0.126¢) per kWh

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(Continued)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
 By Matthew R. Wright Title Vice President, Regulation

TF2 57.2PC1  
 Form F

Advice No. 00-011

*Matthew Wright*  
*by Ben Halberstadt*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 93  
DEFERRED REVENUE ADJUSTMENT

(N)

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

This Schedule shall be applicable to all retail tariff Customers taking service under the terms contained in this Tariff.

MONTHLY BILLING:

All charges and provisions of the applicable rate schedule will be applied in determining a Customer's bill except that, the rates reflected in the Customer's bill shall be adjusted by an amount equal to the product of all kilowatt-hours of use(\*) multiplied by the following cents per kilowatt-hour:

Schedule 15	0.072 cents
Schedule 16(*)	0.090 cents
Schedule 18(*)	0.090 cents
Schedule 24	0.060 cents
Schedule 36	0.046 cents
Schedule 40	0.067 cents
Schedule 48T	0.044 cents
Schedule 51	0.072 cents
Schedule 52	0.072 cents
Schedule 53	0.072 cents
Schedule 54	0.057 cents
Schedule 57	0.072 cents

(\*) The adjustment for Residential Schedules 16 and 18 shall be applied only to kilowatt-hours of use greater than 600 kWh per month.

In accordance with the Order and the Comprehensive Stipulation detailed in the Washington Utilities and Transportation Commission Docket No. UE 991832, this deferral shall be recovered during 2001.

(N)

Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 93.PCF Advice No. 00-011

Form F

*Matthew Wright*  
*Ben Hellebraker*

PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 97  
ADJUSTMENT ASSOCIATED WITH THE SALE OF CENTRALIA

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

This Schedule shall be applicable to all retail tariff Customers taking service under the terms contained in this Tariff.

MONTHLY BILLING:

All charges and provisions of the applicable rate schedule will be applied in determining a Customer's bill except that, the rates reflected in the Customer's bill shall be adjusted by an amount equal to the product of all kilowatt-hours of use multiplied by the following cents per kilowatt-hour:

Schedule 15	(0.268) cents
Schedule 16	(0.152) cents
Schedule 18	(0.152) cents
Schedule 24	(0.163) cents
Schedule 36	(0.123) cents
Schedule 40	(0.144) cents
Schedule 48T	(0.108) cents
Schedule 51	(0.268) cents
Schedule 52	(0.268) cents
Schedule 53	(0.268) cents
Schedule 54	(0.184) cents
Schedule 57	(0.268) cents

In accordance with the Order and the Comprehensive Stipulation detailed in the Washington Utilities and Transportation Commission Docket No. UE 991832, this schedule will be terminated December 31, 2005 or until such time as the gain has been fully returned to customers.

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Issued by PACIFIC POWER & LIGHT COMPANY  
By Matthew R. Wright Title Vice President, Regulation

TF2 97.PCF Advice No. 00-011

Form F

*Matthew Wright by  
Bruce Hellebruyck*

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PACIFIC POWER & LIGHT COMPANY

FOR COMMISSION'S RECEIPT STAMP

SCHEDULE 99  
CREDIT FROM SCOTTISHPOWER

AVAILABLE:

In all territory served by Company in the State of Washington.

APPLICABLE:

This Schedule shall be applicable to all retail tariff Customers, excluding Schedule 400, taking service under the terms contained in this Tariff.

MONTHLY BILLING:

All charges and provisions of the applicable rate schedule will be applied in determining a Customer's bill except that, effective January 1, 2001 the rates reflected in the Customer's bill shall be reduced by 1.7%. The determination of the 1.7% reduction shall be prior to the application of state and local taxes.

This Schedule shall be adjusted and will expire in accordance with the terms of the Company's merger committed detailed in the Washington Utilities and Transportation Commission Docket No. UE-981627.

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Issued November 28, 2000 Effective January 1, 2001

Issued by PACIFIC POWER & LIGHT COMPANY

By Matthew R. Wright Title Vice President, Regulation

TF2 99.PCF Matthew Wright Advice No. 00-011

Form F

*Matthew Wright*  
*Ray Bruce Hellebruyck*

# EXHIBIT 1

EXHIBIT 1 - TABLE A  
PACIFIC POWER & LIGHT COMPANY  
ESTIMATED EFFECT OF PROPOSED RATE INCREASES FOR 2001  
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS  
IN WASHINGTON  
12 MONTHS ENDED DECEMBER 1998

Line No. (1)	Description (2)	Curr. Sch. No. (3)	Prop. Sch. No. (4)	Avg. Cust. (5)	MWH (6)	Present Revenues (\$000) (7)	Ordered Price Increase				Deferred Revenue Adjustment			System Benefits Charge			Sale of Centralia Credit			Merger Credit			Total		Year (\$000) (27)	
							Increase <sup>(1)</sup> (\$000) (8)	Total (\$000) (9)	% (10)	Cents/kWh (11)	Increase (\$000) (12)	% (13)	Cents/kWh (14)	Increase (\$000) (15)	% (16)	Cents/kWh (17)	Increase (\$000) (21)	% (22)	Cents/kWh (23)	Increase (\$000) (18)	% (19)	Cents/kWh (20)	Increase (\$000) (24)	% (25)		Cents/kWh (26)
<b>Residential</b>																										
1	Residential Service	16/18	16/18	94,246	1,449,975	\$76,222	\$2,334	\$78,556	3.06%	0.161	\$751	0.99%	0.052	\$1,247	1.6%	0.086	(\$2,200)	-2.8%	-0.152	(\$1,332)	-1.70%	-0.092	\$800	1.05%	0.055	\$77,022
2	<b>Total Residential</b>			94,246	1,449,975	\$76,222	\$2,334	\$78,556	3.06%	0.161	\$751	0.99%	0.052	\$1,247	1.6%	0.086	(\$2,200)	-2.8%	-0.152	(\$1,332)	-1.70%	-0.092	\$800	1.05%	0.055	\$77,022
<b>Commercial &amp; Industrial</b>																										
3	Small General Service	24	24	15,075	438,101	\$24,775	\$662	\$25,437	2.67%	0.151	\$261	1.06%	0.060	\$404	1.6%	0.092	(\$713)	-2.8%	-0.163	(\$432)	-1.70%	-0.099	\$183	0.74%	0.042	\$24,958
4	Partial Requirements Service	33	33	0	0	\$0	\$0	\$0	0.00%	0.000	\$0	0.00%	0.000	\$0	1.6%	0.000	\$0	-2.8%	0.000	\$0	-1.70%	0.000	\$0	0.00%	0.000	\$0
5	Large General Service kW<1,000	36	36	1,032	935,084	\$39,778	\$1,217	\$40,995	3.06%	0.130	\$432	1.09%	0.046	\$651	1.6%	0.070	(\$1,149)	-2.8%	-0.123	(\$696)	-1.70%	-0.074	\$455	1.14%	0.049	\$40,233
6	Space and Water Heating - Churches	38	24	11	328	\$19	\$1	\$20	2.73%	0.158	\$0	0.73%	0.060	\$0	1.6%	0.092	(\$1)	-2.8%	-0.163	(\$0)	-1.70%	-0.099	(\$0)	-1.12%	-0.065	\$19
7	Agricultural Pumping Service	40	40	5,489	149,318	\$7,413	\$227	\$7,640	3.06%	0.152	\$100	1.35%	0.067	\$122	1.6%	0.080	(\$215)	-2.8%	-0.144	(\$130)	-1.70%	-0.087	\$104	1.41%	0.070	\$7,517
8	Controlled Water Heating Service	42	24	157	650	\$42	\$8	\$50	19.43%	1.255	\$0	0.89%	0.060	\$1	1.6%	0.092	(\$1)	-2.8%	-0.163	(\$1)	-1.70%	-0.099	\$7	17.33%	1.120	\$49
9	Partial Requirements Service kW > 1,000	47	47	0	0	\$0	\$0	\$0	0.00%	0.000	\$0	0.00%	0.000	\$0	1.6%	0.000	\$0	-2.8%	0.000	\$0	-1.70%	0.000	\$0	0.00%	0.000	\$0
10	Large General Service	48	48	54	565,428	\$21,216	\$651	\$21,867	3.07%	0.115	\$246	1.16%	0.044	\$348	1.6%	0.061	(\$613)	-2.8%	-0.108	(\$371)	-1.70%	-0.066	\$261	1.23%	0.046	\$21,477
11	Recreational Field Lighting	54	54	32	374	\$24	\$1	\$25	2.25%	0.144	\$0	0.89%	0.057	\$0	1.6%	0.070	(\$1)	-2.8%	-0.184	(\$0)	-1.70%	-0.109	(\$0)	-1.43%	-0.092	\$24
13	<b>Total Commercial &amp; Industrial</b>			21,850	2,089,283	\$93,267	\$2,767	\$96,034	2.97%	0.132	\$1,040	1.12%	0.050	\$1,526	1.6%	0.073	(\$2,693)	-2.8%	-0.129	(\$1,630)	-1.70%	-0.078	\$1,010	1.08%	0.048	\$94,277
<b>Public Street Lighting</b>																										
14	Outdoor Area Lighting Service	15	15	3,339	4,501	\$461	\$10	\$471	2.25%	0.231	\$3	0.75%	0.076	\$3	0.7%	0.070	(\$13)	-2.8%	0.268	(\$8)	-1.70%	-0.176	(\$4)	-0.89%	-0.091	\$457
15	Street Lighting Service	51	51	104	2,375	\$354	\$8	\$362	2.22%	0.331	\$3	0.79%	0.118	\$2	0.5%	0.070	(\$10)	-2.8%	0.268	(\$6)	-1.70%	-0.255	(\$4)	-1.08%	-0.161	\$350
16	Street Lighting Service	52	52	19	400	\$37	\$1	\$38	2.25%	0.208	\$0	0.74%	0.068	\$0	0.7%	0.070	(\$1)	-2.8%	0.268	(\$1)	-1.70%	-0.159	(\$0)	-0.83%	-0.077	\$37
17	Street Lighting Service	53	53	165	3,723	\$191	\$4	\$195	2.26%	0.116	\$2	0.82%	0.042	\$3	1.3%	0.070	(\$5)	-2.8%	0.268	(\$3)	-1.70%	-0.089	(\$0)	-0.15%	-0.007	\$191
18	Street Lighting Service	57	57	65	2,300	\$204	\$5	\$209	2.25%	0.200	\$2	0.75%	0.066	\$2	0.8%	0.070	(\$6)	-2.8%	0.268	(\$4)	-1.70%	-0.152	(\$2)	-0.78%	-0.070	\$202
19	<b>Total Public Street Lighting</b>			3,692	13,299	\$1,247	\$28	\$1,275	2.24%	0.210	\$10	0.77%	0.072	\$9	0.7%	0.070	(\$36)	-2.8%	-0.268	(\$21)	-1.70%	-0.161	(\$10)	-0.81%	-0.076	\$1,237
20	<b>Total Sales to Standard Tariff Customers</b>			119,788	3,552,557	\$170,736	\$5,129	\$175,865	3.00%	0.144	\$1,800	1.05%	0.051	\$2,782	1.6%	0.078	(\$4,928)	-2.8%	-0.139	(\$2,984)	-1.70%	-0.084	\$1,799	1.05%	0.051	\$172,535

<sup>(1)</sup> 3% of column 7.

# EXHIBIT 2



**Pacific Power & Light Company**  
**Monthly Billing Comparison**  
**Schedule 16 - Residential Service**  
**Effective January 1, 2001**

kWh	Monthly Billing		Difference	Percent Difference
	Present Schedule 16	Proposed Schedule 16 <sup>(1)</sup>		
0	\$3.75	\$4.18	\$0.43	11.41%
50	\$5.89	\$6.25	\$0.36	6.14%
100	\$8.04	\$8.33	\$0.29	3.56%
150	\$10.18	\$10.40	\$0.22	2.16%
200	\$12.32	\$12.47	\$0.15	1.25%
300	\$16.61	\$16.62	\$0.01	0.08%
400	\$20.89	\$20.77	(\$0.12)	-0.57%
500	\$25.18	\$24.92	(\$0.26)	-1.04%
600	\$29.46	\$29.07	(\$0.39)	-1.33%
700	\$34.92	\$34.66	(\$0.26)	-0.74%
800	\$40.38	\$40.26	(\$0.12)	-0.29%
900	\$45.84	\$45.86	\$0.02	0.04%
1,000	\$51.30	\$51.46	\$0.16	0.31%
1,100	\$56.76	\$57.06	\$0.30	0.53%
1,200	\$62.22	\$62.66	\$0.44	0.70%
1,282 *	\$66.70	\$67.25	\$0.55	0.82%
1,300	\$67.68	\$68.26	\$0.58	0.86%
1,400	\$73.14	\$73.86	\$0.72	0.99%
1,500	\$78.60	\$79.46	\$0.86	1.09%
1,600	\$84.06	\$85.06	\$1.00	1.19%
2,000	\$105.90	\$107.45	\$1.55	1.47%
3,000	\$160.50	\$163.45	\$2.95	1.84%

Notes:

\* Indicates Average Residential Customer

<sup>(1)</sup> Includes base and net rate adjustments.

**Pacific Power & Light Company**  
**Monthly Billing Comparison**  
**Schedule 24 - General Service**  
**Effective January 1, 2001**

kW Load Size/ Demand	kWh	Monthly Billing				Percent Difference	
		Present Price Schedule 24		Proposed Price Schedule 24 *		Single Phase	Three Phase
		Single Phase	Three Phase	Single Phase	Three Phase		
10	1,000	\$72	\$74	\$71	\$74	-1.56%	-0.57%
	2,000	\$116	\$118	\$117	\$120	0.88%	1.47%
	3,000	\$161	\$162	\$164	\$166	1.98%	2.39%
	4,000	\$205	\$207	\$210	\$213	2.60%	2.92%
	5,000	\$249	\$251	\$256	\$259	3.00%	3.26%
	6,000	\$293	\$295	\$303	\$305	3.29%	3.51%
15	1,000	\$75	\$76	\$71	\$74	-4.86%	-3.82%
	2,000	\$119	\$121	\$117	\$120	-1.24%	-0.63%
	3,000	\$163	\$165	\$164	\$166	0.42%	0.84%
	4,000	\$207	\$209	\$210	\$213	1.36%	1.69%
	5,000	\$251	\$253	\$256	\$259	1.98%	2.24%
	6,000	\$296	\$297	\$303	\$305	2.41%	2.64%
25	3,750	\$228	\$230	\$223	\$225	-2.58%	-2.26%
	5,000	\$284	\$285	\$281	\$283	-1.14%	-0.88%
	10,000	\$505	\$506	\$506	\$508	0.26%	0.40%
50	7,500	\$458	\$460	\$457	\$459	-0.36%	-0.21%
	10,000	\$569	\$570	\$566	\$569	-0.44%	-0.32%
	20,000	\$992	\$993	\$967	\$970	-2.45%	-2.38%
75	25,000	\$1,273	\$1,274	\$1,228	\$1,230	-3.50%	-3.43%
	37,500	\$1,757	\$1,759	\$1,729	\$1,732	-1.57%	-1.53%
	50,000	\$2,242	\$2,243	\$2,231	\$2,233	-0.48%	-0.45%

Notes:

\* Includes Base and Net Rate Adjustments

**Pacific Power & Light Company**  
**Monthly Billing Comparison**  
**Schedule 36 - Large General Service**  
**Effective January 1, 2001**

kW Load Size/ Demand	kWh	Monthly Billing		Percent Difference
		Present Schedule 36	Proposed Schedule 36 *	
100	30,000	\$1,423	\$1,449	1.82%
	50,000	\$2,090	\$2,103	0.63%
	70,000	\$2,757	\$2,758	0.01%
200	60,000	\$2,671	\$2,724	2.00%
	100,000	\$4,005	\$4,033	0.70%
	140,000	\$5,340	\$5,342	0.05%
300	90,000	\$3,919	\$4,000	2.07%
	150,000	\$5,920	\$5,963	0.73%
	210,000	\$7,922	\$7,927	0.06%
400	120,000	\$5,147	\$5,256	2.12%
	200,000	\$7,816	\$7,874	0.74%
	280,000	\$10,484	\$10,492	0.07%
600	180,000	\$7,603	\$7,768	2.17%
	300,000	\$11,606	\$11,695	0.76%
	420,000	\$15,609	\$15,621	0.08%
800	240,000	\$10,059	\$10,280	2.20%
	400,000	\$15,396	\$15,515	0.77%
	560,000	\$20,734	\$20,751	0.08%
1000	300,000	\$12,515	\$12,792	2.21%
	500,000	\$19,187	\$19,336	0.78%
	700,000	\$25,859	\$25,881	0.09%

Notes:

\* Includes base and net rate adjustments.

**Pacific Power & Light Company**  
**Billing Comparison**  
**Schedule 40 - Agricultural Pumping Service**  
**Effective January 1, 2001**

kW Load Size/ Demand	kWh	Present Price Schedule 40			Proposed Price Schedule 40 **			Percent Difference		
		April - November* Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November* Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge
<u>Single Phase</u>										
10	2,000	\$86	\$117	\$100	\$85	\$85	\$118	-1.31%	-27.20%	17.96%
	3,000	\$130	\$160	\$100	\$128	\$128	\$118	-1.31%	-20.23%	17.96%
	5,000	\$216	\$247	\$100	\$213	\$213	\$118	-1.31%	-13.60%	17.96%
<u>Three Phase</u>										
20	4,000	\$173	\$234	\$200	\$170	\$170	\$236	-1.31%	-27.20%	17.96%
	6,000	\$259	\$321	\$200	\$256	\$256	\$236	-1.31%	-20.23%	17.96%
	10,000	\$432	\$493	\$200	\$426	\$426	\$236	-1.31%	-13.60%	17.96%
100	20,000	\$864	\$1,171	\$800	\$852	\$852	\$983	-1.31%	-27.20%	22.88%
	30,000	\$1,296	\$1,603	\$800	\$1,279	\$1,279	\$983	-1.31%	-20.23%	22.88%
	50,000	\$2,160	\$2,467	\$800	\$2,131	\$2,131	\$983	-1.31%	-13.60%	22.88%
300	60,000	\$2,591	\$3,513	\$2,000	\$2,557	\$2,557	\$2,556	-1.31%	-27.20%	27.79%
	90,000	\$3,887	\$4,809	\$2,000	\$3,836	\$3,836	\$2,556	-1.31%	-20.23%	27.79%
	150,000	\$6,479	\$7,400	\$2,000	\$6,393	\$6,393	\$2,556	-1.31%	-13.60%	27.79%

Notes:

\* Does not include November Load Size Charge

\*\* Includes base and net rate adjustments

**Pacific Power & Light Company**  
**Monthly Billing Comparison**  
**Schedule 48T - Large General Service**  
**1,000 kW and Over**  
**Effective January 1, 2001**

kW Load Size/ Demand	kWh	Monthly Billing*		Percent Difference
		Present Price Schedule 48T	Proposed Price Schedule 48T **	
1,000	300,000	\$12,486	\$12,963	3.82%
	500,000	\$18,826	\$18,996	0.90%
	700,000	\$25,166	\$25,030	-0.54%
2,000	600,000	\$24,313	\$25,277	3.97%
	1,000,000	\$36,993	\$37,344	0.95%
	1,400,000	\$49,673	\$49,411	-0.53%
4,000	1,200,000	\$47,965	\$49,905	4.04%
	2,000,000	\$73,325	\$74,040	0.97%
	2,800,000	\$98,685	\$98,174	-0.52%
6,000	1,800,000	\$71,468	\$74,386	4.08%
	3,000,000	\$109,508	\$110,588	0.99%
	4,200,000	\$147,548	\$146,789	-0.51%

Notes:

\* Secondary Delivery

\*\* Includes base and net rate adjustments.

# EXHIBIT 3

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

Revenue System	Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
Schedule No. 15					
Outdoor Area Lighting Service					
Mercury Vapor Lamp Charges					
7,000 Lumens	36,534	\$7.91	\$288,984	\$8.09	\$295,560
21,000 Lumens	5,925	\$14.79	\$87,631	\$15.14	\$89,705
55,000 Lumens	815	\$30.18	\$24,597	\$30.87	\$25,159
High Pressure Sodium Vapor Lamp Charges					
5,800 Lumens	2,296	\$9.45	\$21,697	\$9.67	\$22,202
22,000 Lumens	1,934	\$13.53	\$26,167	\$13.85	\$26,786
50,000 Lumens	510	\$21.53	\$10,980	\$22.03	\$11,235
Pole Charges	730	\$1.00	\$730	\$1.00	\$730
Total Bills	40,066				
Subtotal	4,501,488		\$460,786		\$471,377
Unbilled	0		\$0		\$0
Total	4,501,488		\$460,786		\$471,377

SCHEDULE 16/18  
Residential Service

Basic Charge	1,130,951	\$3.75	\$4,241,066	\$4.25	\$4,806,542
1st 600 kWh	611,896,745	4.285 ¢	\$26,219,776	4.285 ¢	\$26,219,776
All add'l kWh	834,033,040	5.460 ¢	\$45,538,204	5.672 ¢	\$47,306,354
kW demand	6,670	\$1.55	\$10,339	\$1.55	\$10,339
Minimum kW Charge	1,370	\$3.00	\$4,110	\$3.00	\$4,110
kW demand	83	(\$1.55)	(\$129)	(\$1.55)	(\$129)
Subtotal	1,445,929,785		\$76,013,366		\$78,346,992
Unbilled	4,045,000		\$209,000		\$209,000
Total	1,449,974,785		\$76,222,366		\$78,555,992

SCHEDULE 24  
General Service

Basic Charge					
Single Phase	129,153	\$3.75	\$484,324	\$4.75	\$613,477
Three Phase	51,751	\$5.50	\$284,631	\$7.25	\$375,195
Load Size > 10 kW	1,404,067	\$0.50	\$702,034		
Load Size > 15 kW	1,137,923			\$0.50	\$568,962
Total Basic Charges	180,904				
All kW >15	719,112			\$1.95	\$1,402,268
Winter Energy Charges					
1st 85 kWh per kW; not < 1,000 kWh	87,546,531	7.159 ¢	\$6,267,456		
Next 8,000 kWh	114,132,599	4.618 ¢	\$5,270,643		
All additional kWh	17,881,246	3.876 ¢	\$693,077		
Summer Energy Charges					
1st 85 kWh per kW; not < 1,000 kWh	82,711,883	6.510 ¢	\$5,384,544		
Next 8,000 kWh	103,699,597	4.199 ¢	\$4,354,346		
All additional kWh	28,925,641	3.876 ¢	\$1,121,158		
1st 1,000 kWh	108,289,205			6.765 ¢	\$7,325,765
Next 8,000 kWh	248,720,681			4.725 ¢	\$11,752,052
All additional kWh	77,887,605			4.091 ¢	\$3,186,382
Excess Kvar	59,626	45.00 ¢	\$26,832	45.00 ¢	\$26,832
Discounts					
Single Phase	12	\$3.75	\$0	\$4.75	(\$1)
Three Phase	55	\$5.50	(\$3)	\$7.25	(\$4)
Load Size > 10 kW	7,926	\$0.50	(\$40)		
Load Size > 15 kW	7,734	\$0.00	\$0	\$0.50	(\$39)
All kW	8,005			\$1.95	(\$156)
1st Block Winter kWh	137,833	7.159 ¢	(\$99)		
Next 8,000 Winter kWh	100,397	4.618 ¢	(\$46)		
1st Block Summer kWh	46,927	6.510 ¢	(\$31)		
Next 8,000 Summer kWh	79,431	4.199 ¢	(\$33)		
All additional (Annual) kWh	241,607	3.876 ¢	(\$94)		
1st 1,000 kWh	48,000			6.765 ¢	(\$32)
Next 8,000 kWh	207,528			4.725 ¢	(\$98)
All additional kWh	350,667			4.091 ¢	(\$143)
Excess Kvar	2,316	45.00 ¢	(\$10)	45.00 ¢	(\$10)
High Voltage Charge	55	\$60.00	\$3,300	\$60.00	\$3,300
Load Size Discount	8,179	(30.00) ¢	(\$2,454)	(30.00) ¢	(\$2,454)
Subtotal	434,897,497		\$24,589,535		\$25,251,296
Unbilled	3,203,820		\$185,640		\$185,640
Total	438,101,317		\$24,775,175		\$25,436,936

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

	Revenue System Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
<b>SCHEDULE 33</b>					
Partial Requirements Service					
<b>Basic Charge</b>					
<=100 kW	0	\$155.00	\$0	\$155.00	\$0
101 - 300 kW	0	\$55.00	\$0	\$55.00	\$0
>300 kW	0	\$115.00	\$0	\$115.00	\$0
<b>Total Basic Charges</b>	0				
101 - 300 kW	0	\$1.00	\$0	\$1.00	\$0
>300 kW	0	\$0.80	\$0	\$0.80	\$0
<b>Demand Charges</b>					
All Winter kW	0	\$1.69	\$0		
All Summer kW	0	\$1.13	\$0		
All kW				\$1.99	\$0
<b>Energy Charges</b>					
1st 40,000 kWh	0	3.636 ¢	\$0	3.639 ¢	\$0
All additional kWh	0	3.336 ¢	\$0	3.336 ¢	\$0
Excess Kvar	0	45.0 ¢	\$0	45.0 ¢	\$0
Excess Kvarh	0	0.06 ¢	\$0	0.06 ¢	\$0
<b>Discounts</b>	0	-1.0%		-1.0%	
<b>Basic Charge</b>					
<=100 kW	0	\$155.00	\$0	\$155.00	\$0
101 - 300 kW	0	\$55.00	\$0	\$55.00	\$0
>300 kW	0	\$115.00	\$0	\$115.00	\$0
101 - 300 kW	0	\$1.00	\$0	\$1.00	\$0
>300 kW	0	\$0.80	\$0	\$0.80	\$0
All Winter kW	0	\$1.69	\$0		
All Summer kW	0	\$1.13	\$0		
All kW	0	\$0.00	\$0	\$1.99	\$0
<b>Energy Charges</b>					
1st 40,000 kWh	0	3.636 ¢	\$0	3.639 ¢	\$0
All additional kWh	0	3.336 ¢	\$0	3.336 ¢	\$0
Excess kVar	0	45.0 ¢	\$0	45.0 ¢	\$0
Excess kVarh	0	0.06 ¢	\$0	0.06 ¢	\$0
High Voltage Charge--Primary	0	\$70.00	\$0	\$70.00	\$0
Load Size Discount - Primary	0	30.0 ¢	\$0	30.0 ¢	\$0
Standby Winter kW	0	\$0.85	\$0		
Standby Summer kW	0	\$0.57	\$0		
Standby kW				\$1.00	\$0
Overrun Winter kW	0	\$6.76	\$0		
Overrun Summer kW	0	\$4.52	\$0		
Overrun kW				\$7.96	\$0
Overrun kWh	0	13.344 ¢	\$0	13.344 ¢	\$0
Subtotal	0		\$0		\$0
Unbilled	0		\$0		\$0
<b>Total</b>	<b>0</b>		<b>\$0</b>		<b>\$0</b>

**SCHEDULE 36**  
General Service

<b>Basic Charge</b>					
<=100 kW	2,248	\$155.00	\$348,440	\$155.00	\$348,440
101 - 300 kW	6,984	\$55.00	\$384,120	\$55.00	\$384,120
>300 kW	3,147	\$115.00	\$361,905	\$115.00	\$361,905
<b>Total Basic Charges</b>	<b>12,379</b>				
101 - 300 kW	1,202,461	\$1.00	\$1,202,461	\$1.00	\$1,202,461
>300 kW	1,646,502	\$0.80	\$1,317,202	\$0.80	\$1,317,202
All Winter kW	1,417,884	\$1.69	\$2,396,224		
All Summer kW	906,477	\$1.13	\$1,024,319		
All kW	2,324,361			\$1.99	\$4,625,478
<b>Energy Charges</b>					
1st 40,000 kWh	415,261,072	3.636 ¢	\$15,098,893	3.639 ¢	\$15,111,350
All additional kWh	513,462,917	3.336 ¢	\$17,129,123	3.336 ¢	\$17,129,123
Excess Kvar	562,648	45.00 ¢	\$253,192	45.00 ¢	\$253,192
<b>Discounts</b>		-1.0%		-1.0%	
<=100 kW	6	\$155.00	(\$9)	\$155.00	(\$9)
101 - 300 kW	24	\$55.00	(\$13)	\$55.00	(\$13)
>300 kW	98	\$115.00	(\$113)	\$115.00	(\$113)
101 - 300 kW	3,435	\$1.00	(\$34)	\$1.00	(\$34)
>300 kW	63,607	\$0.80	(\$509)	\$0.80	(\$509)
All Winter kW	27,435	\$1.69	(\$464)		
All Summer kW	17,699	\$1.13	(\$200)		
All kW	45,134			\$1.99	(\$898)
1st 40,000 kWh	4,737,600	3.636 ¢	(\$1,723)	3.639 ¢	(\$1,724)
All additional kWh	12,071,169	3.336 ¢	(\$4,027)	3.336 ¢	(\$4,027)
Excess Kvar	13,497	45.00 ¢	(\$61)	45.00 ¢	(\$61)
High Voltage Charge	106	\$60.00	\$6,360	\$60.00	\$6,360
Load Size Discount	54,643	(30.00) ¢	(\$16,393)	(30.00) ¢	(\$16,393)
Subtotal	928,723,989		\$39,498,693		\$40,715,850
Unbilled	6,360,463		\$279,380		\$279,380
<b>Total</b>	<b>935,084,452</b>		<b>\$39,778,073</b>		<b>\$40,995,230</b>



**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

	Revenue System Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
<b>SCHEDULE 38</b>					
Church Space and Water Heating					
Basic Charge					
Single Phase	72	\$3.00	\$216	\$4.75	\$342
Three Phase	59	\$5.50	\$325	\$7.25	\$428
Load Size > 15	1,804			\$0.50	\$902
Total Basic Charges	131				
All kWh	325,879	5.468 ¢	\$17,819		
All kW >15	504			\$1.95	\$983
1st 1,000 kWh	82,801			6.765 ¢	\$5,601
Next 8,000 kWh	185,898			4.725 ¢	\$8,784
All additional kWh	57,180			4.091 ¢	\$2,339
Excess Kvar	0			45.0 ¢	\$0
Subtotal	325,879		\$18,360		\$19,379
Unbilled	2,420		\$140		\$140
Total	328,299		\$18,500		\$19,519

**SCHEDULE 40**  
Agricultural Pumping Service

Basic Charge					
Single Phase	1,146	\$0.00	\$0	\$0.00	\$0
Three Phase					
< 51 kW	4,200	\$0.00	\$0	\$0.00	\$0
< 301 kW	370	\$200.00	\$74,000	\$200.00	\$74,000
> 300 kW	9	\$800.00	\$7,200	\$800.00	\$7,200
Total Basic Charges	5,725				
Annual Customers	5,489				
Load Size Charges					
Single Phase	5,023	\$10.00	\$50,230	\$12.00	\$60,276
Three Phase					
< 51 kW	58,632	\$10.00	\$586,320	\$12.00	\$703,584
< 301 kW	35,938	\$6.00	\$215,628	\$8.00	\$287,504
> 300 kW	3,851	\$4.00	\$15,404	\$6.00	\$23,106
Energy Charges					
All Summer kWh	148,728,007	4.319 ¢	\$6,423,563	4.336 ¢	\$6,448,846
1st 100 Winter kWh per kW	159,329	7.391 ¢	\$11,776	4.336 ¢	\$6,909
All additional Winter kWh	431,068	4.319 ¢	\$18,618	4.336 ¢	\$18,691
Excess Kvar	22,397	45.00 ¢	\$10,079	45.00 ¢	\$10,079
Discounts					
Single Phase	0	\$0.00	\$0	\$0.00	\$0
Three Phase					
< 51 kW	1	\$0.00	\$0	\$0.00	\$0
< 301 kW	0	\$200.00	\$0	\$200.00	\$0
> 300 kW	0	\$800.00	\$0	\$800.00	\$0
Load Size Charges					
Single Phase	0	\$10.00	\$0	\$12.00	\$0
Three Phase					
< 51 kW	7	\$10.00	(\$1)	\$12.00	(\$1)
< 301 kW	0	\$6.00	\$0	\$8.00	\$0
> 300 kW	0	\$4.00	\$0	\$6.00	\$0
Energy Charges					
All Summer kWh	11,277	4.319 ¢	(\$5)	4.336 ¢	(\$5)
1st 100 Winter kWh per kW	0	7.391 ¢	\$0	4.336 ¢	\$0
All additional Winter kWh	0	4.319 ¢	\$0	4.336 ¢	\$0
Excess Kvar	0	45.00 ¢	\$0	45.000 ¢	\$0
High Voltage Charge	0	\$60.00	\$0	\$60.00	\$0
Load Size Discount	0	(30.00) ¢	\$0	(30.00) ¢	\$0
Subtotal	149,318,404		\$7,412,812		\$7,640,189
Unbilled	0		\$0		\$0
Total	149,318,404		\$7,412,812		\$7,640,189

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

	Revenue System Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
<b>SCHEDULE 42</b>					
<b>Controlled Space and Water Heating</b>					
<b>Basic Charge</b>					
Single Phase	1,886	\$3.00	\$5,658	\$4.75	\$8,959
Three Phase	0	\$5.50	\$0	\$7.25	\$0
<b>Total Basic Charges</b>	<b>1,886</b>				
Load Size > 10 kW	0	\$0.50	\$0		
Load Size > 15 kW	0			\$0.50	\$0
<b>All kWh</b>	<b>644,891</b>	<b>5.527 ¢</b>	<b>\$35,643</b>		
All kW >15	58			\$1.95	\$113
1st 1,000 kWh	505,680			6.765 ¢	\$34,209
Next 8,000 kWh	138,184			4.725 ¢	\$6,529
All additional kWh	1,027			4.091 ¢	\$42
Excess Kvar	0			45.0 ¢	\$0
<b>Subtotal</b>	<b>644,891</b>		<b>\$41,301</b>		<b>\$49,852</b>
Unbilled	4,636		\$307		\$307
<b>Total</b>	<b>649,527</b>		<b>\$41,608</b>		<b>\$50,159</b>

**SCHEDULE 47T**  
**Large Partial Requirements Service**

<b>Basic Charge</b>					
<=3000 kW	0	\$660.00	\$0	\$660.00	\$0
>3000 kW	0	\$810.00	\$0	\$810.00	\$0
<b>Total Basic Charges</b>	<b>0</b>				
<=3000 kW variable	0	\$0.50	\$0	\$0.50	\$0
>3000 kW variable	0	\$0.45	\$0	\$0.45	\$0
All Winter kW	0	\$2.19	\$0		
All Summer kW	0	\$1.46	\$0		
All kW	0			\$3.75	\$0
<b>Energy Charges</b>					
All kWh	0	3.170 ¢	\$0	3.068 ¢	\$0
Excess Kvar	0	\$0.45	\$0	\$0.45	\$0
<b>Discounts</b>					
		-1.0%		-1.0%	
<=3000 kW	0	\$660.00	\$0	\$660.00	\$0
>3000 kW	0	\$810.00	\$0	\$810.00	\$0
<=3000 kW variable	0	\$0.50	\$0	\$0.50	\$0
>3000 kW variable	0	\$0.45	\$0	\$0.45	\$0
All Winter kW	0	\$2.19	\$0		
All Summer kW	0	\$1.46	\$0		
All kW	0	\$0.00		\$3.75	\$0
<b>Energy Charges</b>					
All kWh	0	3.170 ¢	\$0	3.068 ¢	\$0
Excess Kvar	0	\$0.45	\$0	\$0.45	\$0
High Voltage Charge	0	\$60.00	\$0	\$60.00	\$0
Load Size Discount	0	(\$0.30)	\$0	(\$0.30)	\$0
Standby Winter kW	0	\$1.10	\$0		
Standby Summer kW	0	\$0.73	\$0		
Standby kW	0			\$1.88	\$0
Overrun Winter kW	0	\$8.76	\$0		
Overrun Summer kW	0	\$5.84	\$0		
Overrun kW	0			\$15.00	\$0
Overrun kWh	0	12.680 ¢	\$0	12.272 ¢	\$0
<b>Subtotal</b>	<b>0</b>		<b>\$0</b>		<b>\$0</b>
Unbilled	0		\$0		\$0
<b>Total</b>	<b>0</b>		<b>\$0</b>		<b>\$0</b>

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

	Revenue System Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
<b>SCHEDULE 48T</b>					
<b>Large General Service</b>					
<b>Basic Charge</b>					
<=3000 kW	559	\$660.00	\$368,940	\$660.00	\$368,940
>3000 kW	86	\$810.00	\$69,660	\$810.00	\$69,660
<b>Total Basic Charges</b>	<b>645</b>				
<=3000 kW variable	779,701	\$0.50	\$389,851	\$0.50	\$389,851
>3000 kW variable	664,366	\$0.45	\$298,965	\$0.45	\$298,965
All Winter kW	588,515	\$2.19	\$1,288,848		
All Summer kW	617,197	\$1.46	\$901,108		
All kW	1,205,712			\$2.82	\$3,400,108
<b>Energy Charges</b>					
All kWh	562,367,740	3.170 ¢	\$17,827,057	3.071 ¢	\$17,270,313
Excess Kvar	265,198	\$0.45	\$119,339	\$0.45	\$119,339
<b>Discounts</b>					
<=3000 kW	110	\$660.00	(\$726)	\$660.00	(\$726)
>3000 kW	48	\$810.00	(\$389)	\$810.00	(\$389)
<=3000 kW variable	175,588	\$0.50	(\$878)	\$0.50	(\$878)
>3000 kW variable	380,046	\$0.45	(\$1,710)	\$0.45	(\$1,710)
All Winter kW	232,359	\$2.19	(\$5,089)		
All Summer kW	220,757	\$1.46	(\$3,223)		
All kW	453,116			\$2.82	(\$12,778)
<b>Energy Charges</b>					
All kWh	204,051,100	3.170 ¢	(\$64,684)	3.071 ¢	(\$62,664)
Excess Kvar	76,473	\$0.45	(\$344)	\$0.45	(\$344)
High Voltage Charge	84	\$60.00	\$5,040	\$60.00	\$5,040
Load Size Discount	319,496	(\$0.30)	(\$95,849)	(\$0.30)	(\$95,849)
Subtotal	562,367,740		\$21,095,916		\$21,746,878
Unbilled	3,059,902		\$120,351		\$120,351
<b>Total</b>	<b>565,427,642</b>		<b>\$21,216,267</b>		<b>\$21,867,229</b>

**SCHEDULE 51**  
**High Pressure Sodium Vapor Street Lighting Service**

<b>Per Lamp Charges</b>					
5,800 Lumens	15,654	\$6.40	\$100,186	\$6.54	\$102,377
9,500 Lumens	9,909	\$7.57	\$75,011	\$7.75	\$76,795
22,000 Lumens	14,569	\$10.83	\$157,782	\$11.08	\$161,425
50,000 Lumens	1,176	\$17.68	\$20,792	\$18.09	\$21,274
<b>Total Bills</b>	<b>1,245</b>				
Subtotal	2,375,088		\$353,771		\$361,871
Unbilled	0		\$0		\$0
<b>Total</b>	<b>2,375,088</b>		<b>\$353,771</b>		<b>\$361,871</b>

**SCHEDULE 52**  
**Company-Owned Street Lighting Service**

<b>Operation, Maintenance, Depreciation &amp; Fixed Costs</b>					
Dusk to Dawn kWh	363,884	4.511 ¢	\$16,415	4.608 ¢	\$16,768
Dusk to Midnight kWh	35,700	5.041 ¢	\$1,800	5.150 ¢	\$1,839
<b>Total Bills</b>	<b>228</b>				
Subtotal	399,584		\$37,441		\$37,833
Unbilled	0		\$0		\$0
<b>Total</b>	<b>399,584</b>		<b>\$37,441</b>		<b>\$37,833</b>

**SCHEDULE 53**  
**Customer-Owned Street Lighting Service**

<b>Operation, Maintenance, Depreciation &amp; Fixed Costs</b>					
Option One (Co. O&M) kWh	469,677	5.041 ¢	\$23,676	5.159 ¢	\$24,231
Option Two (Cust. O&M) kWh	3,253,068	5.041 ¢	\$163,987	5.159 ¢	\$167,826
<b>Total Bills</b>	<b>1,982</b>				
Subtotal	3,722,745		\$190,922		\$195,316
Unbilled	0		\$0		\$0
<b>Total</b>	<b>3,722,745</b>		<b>\$190,922</b>		<b>\$195,316</b>

**SCHEDULE 54**  
**Recreational Field Lighting**

Basic Charge 1 Phase	216	\$3.00	\$648	\$3.00	\$648
Basic Charge 3 Phase	168	\$5.50	\$924	\$5.50	\$924
<b>Total Bills</b>	<b>384</b>				
All kWh	371,534	5.965 ¢	\$22,162	6.133 ¢	\$22,786
Subtotal	371,534		\$23,734		\$24,358
Unbilled	2,759		\$181		\$181
<b>Total</b>	<b>374,293</b>		<b>\$23,915</b>		<b>\$24,539</b>

**PACIFIC POWER & LIGHT COMPANY**  
**STATE OF WASHINGTON**  
**12 MONTHS ENDING DECEMBER 31, 1998**  
(Including Effects of Unbilled Revenue, Unbilled MWh,  
Weather Normalization and Optional Schedule Normalization)  
Effective January 1, 2001

	Revenue System Units	Present Price	Present Dollars	Proposed Price	Proposed Dollars
<b>SCHEDULE 57</b>					
<b>Mercury Vapor Street Lighting Service</b>					
<b>Overhead System on Wood Poles</b>					
<b>Horizontal Lamp Charges</b>					
7,000 Lumens	11,676	\$7.19	\$83,950	\$7.26	\$84,768
21,000 Lumens	1,908	\$12.88	\$24,575	\$13.01	\$24,823
55,000 Lumens	0	\$25.55	\$0	\$25.80	\$0
<b>Vertical Lamp Charges</b>					
7,000 Lumens	6,924	\$6.69	\$46,322	\$6.76	\$46,806
21,000 Lumens	12	\$11.93	\$143	\$12.05	\$145
<b>Overhead System on Metal Poles</b>					
<b>Horizontal Lamp Charges</b>					
7,000 Lumens	36	\$9.59	\$345	\$9.68	\$348
21,000 Lumens	324	\$15.73	\$5,097	\$15.88	\$5,145
55,000 Lumens	0	\$28.40	\$0	\$28.68	\$0
<b>Vertical Lamp Charges</b>					
7,000 Lumens	0	\$9.04	\$0	\$9.13	\$0
21,000 Lumens	0	\$14.78	\$0	\$14.92	\$0
<b>Underground System</b>					
<b>Horizontal Lamp Charges</b>					
7,000 Lumens	0	\$9.59	\$0	\$9.68	\$0
21,000 Lumens	0	\$15.18	\$0	\$15.33	\$0
55,000 Lumens	0	\$27.85	\$0	\$28.12	\$0
<b>Vertical Lamp Charges</b>					
7,000 Lumens	0	\$9.04	\$0	\$9.13	\$0
21,000 Lumens	0	\$14.23	\$0	\$14.37	\$0
<b>Post 1977 System</b>					
7,000 Lumens	2,556	\$7.54	\$19,272	\$7.61	\$19,451
21,000 Lumens	1,670	\$12.88	\$21,510	\$13.01	\$21,727
55,000 Lumens	0	\$27.15	\$0	\$27.41	\$0
<b>Contract</b>					
21,000 Lumens	96	\$28.09	\$2,697	\$28.36	\$2,723
Total Bills	780				
Subtotal	2,300,312		\$203,911		\$205,936
Unbilled	0		\$0		\$0
Total	2,300,312		\$203,911		\$205,936
<b>Special Contracts -- System</b>					
Customer Charges	12				
All kWh	429,508,000	2.395 ¢	\$10,287,919	2.395 ¢	\$10,287,919
<b>Washington TOTALS</b>	<b>3,982,065,936</b>		<b>\$181,023,466</b>		<b>\$186,150,045</b>

# EXHIBIT 4

**PACIFIC POWER & LIGHT COMPANY**  
**ESTIMATED EFFECT OF DEFERRED REVENUE ADJUSTMENT**  
**ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS**  
**IN WASHINGTON**  
**FOR THE PERIOD SEPTEMBER 1 - DECEMBER 31**

Line No.	Description	Curr. Sch. No.	Prop. Sch. No.	September			October			November			December			Total	
				2000 Actual Revenues (\$000)	Proposed Increase (\$000)	%	1999 Actual Revenues (\$000)	Proposed Increase* (\$000)	%	1999 Actual Revenues (\$000)	Proposed Increase* (\$000)	%	1999 Actual Revenues (\$000)	Proposed Increase* (\$000)	%	(000)	w/Interest (000)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
						(6)/(5)			(9)/(8)			(12)/(11)			(15)/(14)	(6+9+12+15)	
<b>Residential</b>																	
1	Residential Service	16/18	16/18	\$4,830	\$148	3.06%	\$4,961	\$146	2.94%	\$6,049	\$189	3.12%	\$7,831	\$234	2.99%	\$716	\$751
2	<b>Total Residential</b>			\$4,830	\$148	3.06%	\$4,961	\$146	2.94%	\$6,049	\$189	3.12%	\$7,831	\$234	2.99%	\$716	\$751
<b>Commercial &amp; Industrial</b>																	
3	Small General Service	24	24	\$2,387	\$64	2.70%	\$2,325	\$60	2.59%	\$2,252	\$62	2.75%	\$2,376	\$63	2.64%	\$249	\$261
4	Partial Requirements Service	33	33	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0
5	Large General Service kW<1,000	36	36	\$3,101	\$95	3.06%	\$3,588	\$105	2.94%	\$3,340	\$104	3.12%	\$3,597	\$108	2.99%	\$412	\$432
6	Space and Water Heating - Churches	38	24	\$0	\$0	2.70%	\$1	\$0	2.59%	\$1	\$0	2.70%	\$3	\$0	2.64%	\$0	\$0
7	Agricultural Pumping Service	40	40	\$1,124	\$34	3.06%	\$815	\$24	2.94%	\$1,030	\$32	3.12%	\$161	\$5	2.99%	\$95	\$100
8	Controlled Water Heating Service	42	24	\$3	\$0	2.70%	\$3	\$0	2.59%	\$3	\$0	2.75%	\$4	\$0	2.64%	\$0	\$0
9	Partial Requirements Service kW > 1,000	47	47	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0	0.00%	\$0	\$0
10	Large General Service	48	48	\$1,957	\$60	3.06%	\$1,986	\$58	2.94%	\$1,944	\$61	3.12%	\$1,872	\$56	2.99%	\$235	\$246
11	Recreational Field Lighting	54	54	\$2	\$0	2.25%	\$4	\$0	2.16%	\$2	\$0	2.29%	\$1	\$0	2.20%	\$0	\$0
13	<b>Total Commercial &amp; Industrial</b>			\$8,575	\$254	2.96%	\$8,722	\$248	2.84%	\$8,574	\$259	3.02%	\$8,013	\$231	2.89%	\$992	\$1,040
<b>Public Street Lighting</b>																	
14	Outdoor Area Lighting Service	15	15	\$35	\$1	2.25%	\$38	\$1	2.16%	\$37	\$1	2.29%	\$37	\$1	2.20%	\$3	\$3
15	Street Lighting Service	51	51	\$28	\$1	2.25%	\$31	\$1	2.16%	\$31	\$1	2.29%	\$31	\$1	2.20%	\$3	\$3
16	Street Lighting Service	52	52	\$2	\$0	2.25%	\$3	\$0	2.16%	\$3	\$0	2.29%	\$3	\$0	2.20%	\$0	\$0
17	Street Lighting Service	53	53	\$15	\$0	2.25%	\$17	\$0	2.16%	\$17	\$0	2.29%	\$18	\$0	2.20%	\$1	\$2
18	Street Lighting Service	57	57	\$16	\$0	2.25%	\$17	\$0	2.16%	\$17	\$0	2.29%	\$16	\$0	2.20%	\$1	\$2
19	<b>Total Public Street Lighting</b>			\$97	\$2	2.25%	\$105	\$2	2.16%	\$104	\$2	2.29%	\$106	\$2	2.20%	\$9	\$10
20	<b>Total Sales to Standard Tariff Customers</b>			\$13,502	\$404	2.99%	\$13,788	\$396	2.87%	\$14,727	\$450	3.06%	\$15,950	\$468	2.93%	\$1,717	\$1,800

\* Contains rate increase plus growth % change from same month 1999  
Growth Rates: October .9593091, November 1.019102, and December .9773355

**Docket UE-991262 - Sale of Centralia  
Implementation of Gain Sharing Order**

Proceeds (net of transaction costs)	223,244,796
Basis (see below)	<u>68,908,422</u>
Gain (before tax)	<u>154,336,374</u>
Proceeds	223,244,796
Original cost (see below)	<u>184,589,013</u>
Appreciation	<u>38,655,783</u>

		Washington Allocation		Customers		Shareholders	
Total Gain	154,336,374						
Shared appreciation	38,655,783	0.154	\$ 5,952,991	\$ 2,976,495	\$ 2,976,495		
Remainder to ratepayers (equal to Accumulated Depreciation below)	115,680,591	0.154	\$ 17,814,811	\$ 17,814,811			
		Allocated pre-tax gain		<u>\$ 20,791,306</u>	<u>\$ 2,976,495</u>	\$ 23,767,802	
Tax	58,821,116	0.154	\$ 9,058,452	\$ 7,924,042	\$ 1,134,410	\$ 9,058,452	
Deferred Not Provided	5,007,399	0.154	\$ 771,139	\$ 674,568	\$ 96,572	\$ 771,139	
		Allocated after-tax gain		<u>\$ 12,192,697</u>	<u>\$ 1,745,513</u>	\$ 13,938,210	

**Calculation of Book Basis**

Plant	\$ 58,632,684	New calc, line 29
Transmission	\$ 643,682	New calc, line 30
Net Plant	\$ 59,276,366	
Reclamation	\$ (26,501,414)	New calc, line 33
CWIP	\$ 20,951,489	New calc, line 35
M&S	\$ 2,738,151	New calc, line 37
Deferred Projects	\$ -	
Fuel Stock	\$ 7,243,050	New calc, line 40
Capitalized Spare	\$ -	
Pension	\$ -	
Workers Comp	\$ 2,350,780	
Scrubber Guarantee	\$ 2,850,000	
Contingent liabilities	\$ -	
	\$ 9,632,056	Additions/Subtraction from Net Plant
	\$ 68,908,422	Book Basis

**Calculation of Original Cost**

Gross Plant	\$ 174,956,957	Actual per books
	\$ 9,632,056	Additions/Subtraction from Gross Plant (same as to Net Plant)
	\$ 184,589,013	Original Cost

**Gross Up of After-Tax Gain**

After-Tax gain	\$ 12,192,697
Tax Rate	37.95%
Grossed-up gain	\$ 19,649,793
Annual payment	\$ 4,871,912
@ 8.8%	

Draft Calculation of Regulatory Gain for Centralia Sale

Centralia (PPW Share after line 11)	Book	Tax	Total Difference	Provided Deferred	Non Provided or Flowed Thru
1 Sale Price	553,998,000				
2 Additions to PPE (included in plant basis)	2,272,043				
3 Additions to PPE (included in mine basis)	3,669,028				
4 Net additions to CWIP (plant)	40,046,353				
5 Net additions to CWIP (mine)	(58,277)				
6 Capitalized spare parts	0				
7 M&S Mine	8,799,476				
8 M&S Plant	5,763,282				
9 Sub Total	614,489,906				
10 less Reclamation Trust	(60,468,431)				
11 less mine BE payment to PacifiCorp	(90,672,592)				
12 Sales Transaction Closing Adjustments	(3,576,758)				
13 Remaining cash allocated by ownership %	459,772,125				
14 PacifiCorp ownership %	47.5%				
15 Cash To PacifiCorp for Plant/Transmission	218,391,759				
16 Fuel Oil Inventory	107,659				
17 Net additions to CWIP (plant)	37,872				
18 Fuel Stock Inventory	4,164,063				
19 Sales Transaction Closing Adjustments	68,811				
20 LLC Coal Tax	3,491,897				
21 Cash To PacifiCorp for Mine	90,672,592				
22 Reclamation trust fund cash in Sale Price	26,501,414				
23 Total cash allocated to PacifiCorp	343,436,067				
24 Cash to Trust Fund	(28,501,414)				
25 Net cash from sale	316,934,653	316,934,653			
26 Less Transaction Cost (PPW Share)	(3,017,265)	(3,017,265)		0.3795	
27 Adjusted Net Cash	313,917,388	313,917,388	0	0.3795	
28 Basis:			Difference	Provided	UnProvided
29 Centralia Plant (includes capitalized spare parts)	58,632,684	23,298,081	35,334,602	8,509,632	4,899,849 0.24083
30 Sub Station-500 KV Transmission	643,682	53,018	590,664	116,608	107,549 0.197418
31 Centralia Mining (Reg)	35,065,601	15,309,105	19,756,496	7,820,352	(322,762) 0.395837
32 Centralia Mining (Non-Reg)	31,814,024	16,355,433	15,458,591	5,794,236	72,300 0.374823
33 CMC Final Reclamation	(26,501,414)	(11,611,156)	(14,890,258)	(5,650,853)	0
34 Deferred Stripping box cut	10,671,688	8,700,829	1,970,859	747,941	0
35 CWIP (plant)	20,951,489	20,951,489	0	0	0
36 CWIP (mine)	1,339,596	1,339,596	0	0	0
37 M&S Plant (47.5%)	2,738,151	2,749,740	(11,589)	(4,398)	0
38 M&S Mine (100%)	8,799,476	9,756,538	(957,062)	(363,205)	0
39 Deferred Projects	0	0	0	0	0
40 Fuel stock-pile & Oil Inventory	7,243,050	7,243,050	0	0	0
41 Capitalized Spares	0	0	0	0	0
42 Pension Adjustments Mine (100%)	0	0	0	0	0
43 Pension Adjustments Plant (47.5%)	0	0	0	0	0
44 Prepaid Items	510,967	510,967	0	0	0
45 Transaction Cost (CMC Share)	1,449,885	1,449,885	0	0	0
46 Worker's Comp Adjustment	2,350,780	2,350,780	0	0	0
47 Scrubber Contract Guarantee	2,850,000	0	2,850,000	1,081,575	0
48 Contingent Liabilities Plant	0	0	0	0	0
49 Contingent Liabilities Mine (Non-Regulated)	1,425,000	0	1,425,000	540,788	0
50 Total Basis	159,984,658	98,467,355	61,527,303	18,592,675	4,756,937
51					
52 Gain	163,932,730	215,460,033	61,527,303		
53 Tax Rate	0.3795	0.3795	0.3795		
54 Tax	58,417,471	81,767,082	23,349,611	18,592,675	4,756,937
55 Deferred Not Provided	4,756,937				
56 Total Tax on Books	63,174,408				
57 Total Tax Due (Current)		81,767,082			
58 Gain less Total Tax on Books	90,758,322				
59 Calculated After Tax Book Gain	90,758,322				
60 Variance	0				
61					
62 Net sales Price	313,917,388				
63 Tax	(81,767,082)				
64 Book Basis					
65 Plant	(58,632,684)				
66 Mine	(66,879,625)				
67 Transmission Substation	(643,682)				
68 CWIP (plant)	(20,951,489)				
69 CWIP (mine)	(1,339,596)				
70 M&S Plant	(2,738,151)				
71 M&S Mine	(8,799,476)				
72 Fuel stock-pile & Oil Inventory	(7,243,050)				



73	Capitalized Spares	0
74	Deferred Projects	0
75	Pension Termination	0
76	Prepaid Items	(510,967)
77	Transaction Cost (CMC Share)	(1,449,885)
78	Contingent Liabilities Plant	0
79	Contingent Liabilities Mine (Non-Regulated)	(1,425,000)
80	Worker's Comp Adjustment	(2,350,780)
81	Scrubber Contract Guarantee	(2,850,000)
82	Deferred Tax	
83	Plant	8,509,632
84	Mine	14,362,529
85	Mine M&S	(367,603)
86	Transmission Substation	116,608
87	Contingent Liabilities	1,622,363
88	Pension Termination	0
89	Reclamation	
90	Plant-Deferred Tax on Reclamation	(5,650,853)
91	Plant-Accrued Mine Reclamation	26,501,414
92	Stripping	
93	Mine-Deferred Stripping	(10,671,688)
94	<b>After Tax Book (ATB) Gain (Loss)</b>	<b>90,768,322</b>

**CENTRALIA Mine Only after tax book gain (loss)**

	Book	Tax	Total Difference	Provided Deferred	Non Provided or Flowed	
1	Centralia (PPW SHARE)					
2				0.3795		
3		0				
4						
5	Cash remaining	90,672,592	90,672,592	0		Thru
6	Basis:					
7	Centralia Mining (Reg)	35,065,601	15,309,105	19,756,496	7,820,352	(322,762) 0.395837
8	Centralia Mining (Non-Reg)	31,814,024	16,355,433	15,458,591	5,794,236	72,300 0.374823
9	Deferred Stripping box cut	10,671,688	8,700,829	1,970,859	747,941	0
10	CWIP year end	1,339,596	1,339,596	0	0	0
11	Prepaid Items	510,967	510,967	0	0	0
12	Transaction Cost (CMC Share)	1,449,885	1,449,885	0	0	0
13	M&S Mine	8,799,476	9,756,538	(957,062)	(363,205)	0
14	Contingent Liabilities Mine (Non-Regulated)	1,425,000	0	1,425,000	540,788	0
15	<b>Total Basis</b>	<b>91,076,237</b>	<b>53,422,353</b>	<b>37,653,884</b>	<b>14,540,111</b>	<b>(250,462)</b>
16						
17	Gain (Loss)	(403,645)	37,250,239	37,653,884		
18	Tax Rate	0.3795	0.3795	0.3795		
19	Tax	(153,183)	14,136,466	14,289,649	14,540,111	(250,462)
20	Deferred Not Provided	(250,462)				
21	Total Tax on Books (should equal line 17)	(403,645)				
22	Total Tax Due (Current)		14,136,466			
23						
24	Cash	90,672,592				
25	Tax	(14,136,466)				
26	Book Basis					
27	Mine	(66,879,625)				
28	CWIP year end	(1,339,596)				
29	Prepaid Items	(510,967)				
30	Transaction Cost (CMC Share)	(1,449,885)				
31	M&S Mine	(8,799,476)				
32	Contingent Liabilities Mine (Non-Regulated)	(1,425,000)				
33	Deferred Tax 12-31-99					
34	Mine	13,614,588				
35	Mine M&S	(363,205)				
36	Mine-Deferred Stripping	747,941				
37	Contingent Liabilities	540,788				
38	Deferred Stripping box cut	(10,671,688)				
39	<b>After Tax Book Gain (Loss)</b>	<b>0</b>				