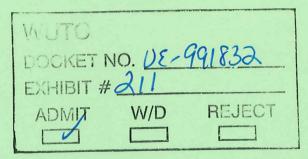
Docket UE-991832 Exhibit ___(DLT-1) REVISED 5/9/00



BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PACIFICORP

Revised Exhibit Accompanying Testimony of David L. Taylor

1998 Functionalized Results of Operations - Washington

May 2000

	Description of Account Summary:	WASHINGTON Normalized	Production	Transmission	Distribution	Retail	Misc
	Operating Revenues						
1	General Business Revenues	170,733,854	91,366,118	27,432,136	41,730,274	9,195,055	1,010,270
2	General Business Revenues	14,269,421	14,068,096	201,325	-	•	•
3	Interdepartmental	(6)	-	-	(6)	-	-
4	Special Sales	85,950,790	82,248,116	3,702,674	-	-	•
5	Other Operating Revenues	3,882,569	933,190	2,053,987	639,785	292,593	(36,986)
6 7	Total Operating Revenues	274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
8	Operating Expenses:						
9	Steam Production	46,561,036	46,561,036	-	-	-	_
10	Nuclear Production	-	•	=	•	-	-
11	Hydro Production	2,783,851	2,783,851	-	-	•	-
12	Other Power Supply	88,001,703	87,923,866	-	•	•	77,836
13	Transmission	9,803,510	-	9,803,510	•	-	-
14 15	Distribution	7,005,477	-	-	7,005,477	-	-
16	Customer Accounts Customer Service	7,735,614 534,101	*	-	•	7,735,614	
17	Sales	592.070		•	•	525,785	8,316
18	Administrative & General	21,644,873	10,286,280	4,291,302	6,376,108	592,070 196,436	494,747
19	_				0,070,100	100,400	434,747
20 21	Total O & M Expenses	184,662,236	147,555,035	14,094,812	13,381,586	9,049,905	580,899
22	Depreciation	28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
23	Amortization Expense	3,181,732	1,397,621	498,689	635,851	649,570	•
24	Taxes Other Than Income	6,574,959	3,147,854	1,329,016	2,058,648	53,787	(14,347)
25	Income Taxes - Federal	11,128,523	6,198,700	2,865,850	1,838,457	118,102	107,413
26	Income Taxes - State	1,891,788	1,055,597	486,103	311,837	20,032	18,219
27	Income Taxes - Def Net	(439,101)	(658,665)	1,130,009	180,972	(1,091,417)	•
28 29	Investment Tax Credit Adj. Misc Revenue & Expense	1,089,274	(328,881)	- (12,022)	1,430,177		-
30 31	Total Operating Expenses	236,155,862	170,875,063	24,863,307	30,810,884	8,914,423	692,185
32 33	Operating Revenue for Return	38,680,766	17,740,457	8,526,814			
34	Operating Nevertee for Neturn	50,000,700	17,740,437	0,320,014	11,559,170	573,225	281,100
35							
36	Rate Base:						
37	Electric Plant in Service	951,764,454	454,334,122	200,992,717	288,283,594	8,154,021	•
38	Plant Held for Future Use	193,223	22,056	132,494	36,079	2,594	-
39 40	Misc Deferred Debits Elec Plant Acq Adj	11,664,692	6,236,413	3,553,411	1,143,016	196,533	535,319
41	Nuclear Fuel	3,589,508	3,589,508	-	-	-	-
42	Prepayments	1,962,500	1,401,743	407.000	074.004	4.005	-
43	Fuel Stock	3,761,158	3,761,158	187,063	274,661	4,935	94,098
44	Material & Supplies	7,338,749	6,172,654	219,576	946,518	<u>.</u>	•
45	Working Capital	3,420,860	3,292,558	73,732	(472,478)	489,120	37,928
46	Weatherization Loans	3,756,286	-	-	(472,470)	700,120	3,756,286
47	Miscellaneous Rate Base	3,383,631	3,383,631	-			-
48							
49 50	Total Electric Plant	990,835,061	482,193,844	205,158,993	290,211,390	8,847,204	4,423,631
51	Rate Base Deductions:						
52	Accum Prov For Depr	(319,952,425)	(172,506,864)	(61,118,786)	(86,208,329)	(118,446)	-
53	Accum Prov For Amort	(10,481,560)	(3,874,430)	(2,312,808)	(3,141,810)	(1,152,512)	-
54	Accum Def Income Taxes	(37,940,161)	(14,786,737)	(6,726,743)	(17,692,785)	1,266,104	-
55	Unamortized ITC	(2,875,798)	(1,397,606)	(599,080)	(879,111)	-	-
56	Customer Adv for Const	78,364	-	(13,431)	(86,614)	178,409	-
57	Customer Service Deposits		-	-	-	-	-
58 59	Misc. Rate Base Deductions	(10,949,700)	(10,449,124)	(202,873)	(297,703)	•	-
60 61	Total Rate Base Deductions	(382,121,279)	(203,014,761)	(70,973,722)	(108,306,353)	173,556	-
62 63	Total Rate Base	608,713,781	279,179,083	134,185,271	181,905,037	9,020,760	4,423,631
64 65	Return on Rate Base	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%
66 67	Return on Equity						
31	Neturn on Equity	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%