

Docket UE-991832
Exhibit __ (DLT-2)
REVISED 5/9/00

WUTC		
DOCKET NO.	UE-991832	
EXHIBIT #	212	
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PACIFICORP

Revised Exhibit Accompanying Testimony of David L. Taylor

1998 Class Cost of Service Study - Washington

May 2000

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 31, 1998
BaseCase - Fully Functionalization
BaseCase Allocation Factors
6.355% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc. Cost of Service	Increase (Decrease) to = ROR	% Change From Current Revenue
1	16	Residential	76,222,366	5.85%	0.92	77,579,723	38,232,734	11,571,922	20,136,193	7,188,299	450,574	1,357,357	1.78%
2	24	General Service	24,775,173	8.36%	1.32	23,087,290	12,108,952	3,721,912	6,133,333	983,082	140,011	(1,687,883)	-6.81%
3	36	Lrg General Service	39,778,073	6.49%	1.02	39,584,601	23,481,263	6,986,059	8,638,393	240,545	238,342	(193,472)	-0.49%
4	48T	Lrg Power Service	21,216,267	5.76%	0.91	21,672,434	13,238,355	3,851,473	4,334,266	117,790	130,550	456,167	2.15%
5	40	Irrigation	7,412,812	5.30%	0.83	7,708,488	3,988,113	1,211,347	1,942,011	522,959	44,058	295,676	3.99%
6	15,52,54,57	Str & Area Lighting	1,270,746	13.14%	2.07	1,039,483	290,355	81,127	527,219	134,411	6,371	(231,263)	-18.20%
7	38,42	Other Schedules	60,108	4.83%	0.76	63,525	27,507	8,500	19,120	8,027	371	3,417	5.69%
8		Total Washington Jurisdiction - Firm	170,735,545	6.35%	1.00	\$170,735,545	\$91,367,279	\$27,432,341	\$41,730,535	\$9,195,113	\$1,010,276	0	0.00%

Footnotes :

- Column C : Annual revenues based on 1998 usage priced at Washington Tariff.
- Column D : Calculated Return on Ratebase per 1998 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Exhibit _____ (DLT-2)
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PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 31, 1998
BaseCase - Fully Functionalization
BaseCase Allocation Factors
8.978% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc. Cost of Service	Increase (Decrease) to = ROR	% Change From Current Revenue
1	16	Residential	76,222,366	5.66%	0.89	89,106,324	43,184,309	13,955,324	23,977,915	7,459,453	529,324	12,883,958	16.90%
2	24	General Service	24,775,173	8.36%	1.32	26,653,835	13,700,613	4,491,687	7,270,603	1,026,053	164,879	1,878,662	7.58%
3	36	Lrg General Service	39,778,073	6.77%	1.07	45,698,752	26,532,773	8,450,546	10,179,407	249,553	286,472	5,920,679	14.88%
4	48T	Lrg Power Service	21,216,267	6.09%	0.96	24,955,729	14,939,640	4,663,143	5,071,326	123,923	157,698	3,739,462	17.63%
5	40	Irrigation	7,412,812	4.98%	0.78	8,901,523	4,508,197	1,461,964	2,311,425	567,697	52,240	1,488,711	20.08%
6	15,52,54,57	Str & Area Lighting	1,270,746	11.72%	1.84	1,184,249	320,909	95,178	618,269	142,888	7,005	(86,497)	-6.81%
7	38,42	Other Schedules	60,108	4.24%	0.67	73,026	31,069	10,222	22,859	8,448	428	12,918	21.49%
8		Total Washington Jurisdiction - Firm	\$170,735,545	6.35%	1.00	\$196,573,438	\$103,217,511	\$33,128,063	\$49,451,804	\$9,578,015	\$1,198,045	25,837,893	15.13%

Footnotes :

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- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the 1998 Embedded COS Study.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.