

Pacific Power & Light Company
- Washington Operations
YEAR TWO INCREMENTAL REVENUE REQUIREMENT
Test Year Ended June 30, 2015

Docket UE-152253
Exhibit No. DMR-4
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Line	Description	Rate Base	Net Operating Income	Revenue Requirement Impact
1	Company Adjusted Amounts	36,028,776	(3,912,410)	
2	Per Company Revenue Requirement Increase at 7.30% ROR			10,550,094
<u>Revised Amounts Including Impacts of PATH Act of 2015 (a)</u>				
3	Revised Company Adjusted Amounts	29,168,413	(3,975,659)	
4	Per Co. Revised Revenue Requirement Increase @7.30% ROR			9,844,513
<u>Public Counsel Adjustments:</u>				
3	Remove Accelerated Deprec. on Jim Bridger Unit 4 Plant Additi	1,283,578	899,844	(1,299,936)
4	Additional Year Accumulated Deprec. On Yr 1 PTY Plant Adds	(752,220)		(88,548)
5	Interest Synchronization		4,902	<u>(7,904)</u>
6	Revenue Requirement Based on Above Adjustments			<u><u>8,448,125</u></u>

(a) On December 18, 2015, the Protecting Americans from Tax Hikes (PATH) Act of 2015 was signed into law. In response to Boise Data Request No. 9 (Exhibit DMR-6), the Company provided the impacts on its filing from the PATH Act.

Pacific Power & Light Company
 - Washington Operations
 REMOVE ACCELERATION OF DEPRECIATION ON JIM BRIDGER UNIT 4
 PLANT ADDITIONS
 Test Year Ended June 30, 2015

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Line No.	Description	Accts.	Total Company	Factor	Factor %	Washington Allocation
1	Reduction to Depreciation Expense	312	<u>(6,170,055)</u>	JBG	22.437%	<u>(1,384,375)</u>
2	Reduction to Depreciation Reserve	108SP	<u>5,720,811</u>	JBG	22.437%	<u>1,283,578</u>
A.1	Steam Production Plant Addition		143,656,688	(a)		
A.2	Accelerated Depreciation Rate, per Company		<u>7.155%</u>			
A.3	Per Company Depreciation w/Acceleration		10,278,636	A.1 * A.2		
A.4	Current JB Account 312 Depreciation Rate		<u>2.860%</u>			
A.5	Depreciation Expense w/out Acceleration		<u>4,108,581</u>	A.1 * A.4		
A.6	Reduction to Depreciation Expense		<u>(6,170,055)</u>	A.5 - A.3		

(a) Response to Boise Data Request No. 9, Attachment Boise 009-4 REDACTED version