UE-991832/ PacifiCorp April 24, 2000 WUTC Bench Request 2

ULET N	O DE-G	91832
BIT #		100
117	W/D	REA

# WUTC Bench Request No. 2:

As discussed at the prehearing conference held in Olympia, Washington on April 21, 2000, it is apparently the intention of the Company to revise Mr. Larsen's prefiled Exhibit No. \_\_\_\_\_(JKL-2).

In that regard, the attachment to this data request lists those 19 revised adjustments. On the attachment, or a like schedule, please indicate which adjustments are 1) new ("N"), 2) Replacements or a Removal of prefiled adjustments ("R") (please indicate the adjustment number of the original adjustment being replaced), or 3) incremental adjustments ("I"), i.e., adjustments which should be added to rather than replace the original adjustments.

Please provide all changes and additions to the underlying detail of the adjustments in Mr. Larsen's prefiled exhibits.

## **Response to WUTC Bench Request No. 2:**

It should be noted that the Company does not intend to revise Mr. Larsen's prefiled Exhibit No. \_\_\_\_ (JKL-2). The Company has identified a number of items that could be adjusted in the Company's direct case, but the relatively small magnitude of these items—amounting in total to about a \$700,000 change in the revenue requirement—does not warrant the Company actually revising its exhibits. The Company has provided Staff and other parties with a list of these items, a description of their derivation, and provided further explanation in a technical conference, in the interests of limiting the amount of cross-examination necessary as the Company concedes that adjustments for these items would be appropriate. The Company's exhibits and testimony in the rebuttal phase of this proceeding will incorporate these items.

The following table sets forth the requested designation of each item, including a brief commentary describing the adjustment. Attachment WUTC Bench Request No. 2 sets forth the underlying detail of the items. Additional supporting workpapers were provided to Staff, Public Counsel and ICNU at the technical conference, and can be provided to the Commission upon request.

No.	Adjustment	Туре	Description
1	Unbilled Revenues	Ι	Error identified in Utah Rate Case, provided
			in response to WUTC 433 on April 20.
			Incremental adjustment to JKL 3.1.
2	Outside Services	N	Error identified in Utah Rate Case
3	Bridger Accounts	Ι	Error identified in Utah Rate Case.
	Receivable	5	Incremental adjustment to JKL 8.4.

# UE-991832/ PacifiCorp April 24, 2000 WUTC Bench Request 2

•

p

4	Revised Depreciation Adjustment	Ι	Peterson's supplemental testimony. Information provided in response to Bench Request No. 1 on April 19. Incremental adjustment to JKL 6.1.
5	Revised Accumulated Depreciation Adjustment	Ι	Peterson's supplemental testimony. Information provided in response to Bench Request No. 1 on April 19. Incremental adjustment to JKL 6.2.
6	New Depreciation Adjustment	Ι	Peterson's supplemental testimony. Information provided in response to Bench Request No. 1 on April 19. Incremental adjustment to JKL 6.1.
7	New Accumulated Depreciation Adjustment	Ι	Peterson's supplemental testimony. Information provided in response to Bench Request No. 1 on April 19. Incremental adjustment to JKL 6.2.
8	Remove Modified Accord Allocation Adjustment	Ι	No agreement reached at PITA on April 14. Incremental adjustment to JKL 4.12
9	Early out Adjustment Rate Base Error	Ι	Need for clarification to Company's proposal identified through discussions with WUTC Staff. Incremental adjustment to JKL 4.3.
10	Other Revenue Allocation Adjustment	N	Provided in response to WUTC 129 on March 3.
11	Revised Year-End Deferred Taxes	Ι	Provided in response to WUTC 324 on April 3. Incremental adjustment to JKL 7.3.
12	Revised SAP Adjustment	Ι	Provided in response to WUTC 384 on April 18. Incremental adjustment to JKL 8.10.
13	Cash Working Capital Update	Ι	True-Up based on changes from other adjustments. Incremental adjustment to JKL 8.9.
14	Revised Interest True-Up	Ι	True-Up based on changes from other adjustments. Incremental adjustment to JKL 7.1.
15	Revised Revenue Related Taxes	Ι	Provided in response to WUTC 415 on April 21. Incremental adjustment to JKL 7.4.
16	Remove 1997 Tax True-Up	N	Provided in response to WUTC 307 on March 22. (No impact on Revenue Requirement)
17	Update Tree-Trimming Expense Adjustment	I	Provided in response to WUTC 299 on March 22 and 364 on April 10. Incremental adjustment to JKL 4.14.

# UE-991832/ PacifiCorp April 24, 2000 WUTC Bench Request 2

ŧ

18	Update Property Tax for	Ι	Provided in response to WUTC 361 on
	Removal of Colstrip 3 and		April 7 and 304 on March 22. Incremental
	Black Hills		adjustment to JKL 7.2.
19	Tab 9 True-Up	R	Provided in response to WUTC 129 on
	_		March 3 and WUTC 372 on April 18 and
			WUTC 429 on April 20. Revision to JKL
			Tab 9.

#### WASHINGTON Misc 1 (Tab 11) TOTAL

ł

e

Logard         Data / Description         New York	TOTAL										
Lind         Directory         Product         Directory         Direcory <thdirecory< th=""> <thdirecory<< th=""><th></th><th></th><th>11.1</th><th>11.2</th><th>11.3</th><th>11.4</th><th>11.5</th><th>11.6</th><th>11.7</th><th>11.8</th><th>11.9</th></thdirecory<<></thdirecory<>			11.1	11.2	11.3	11.4	11.5	11.6	11.7	11.8	11.9
2 Guada Bakker, Hennors         340.00         340.00         -        <		Total Normalized				Depreciation	Depreciation	Depreciation	Accumulated Depreciation	Modified Accord Allocations	Early Out Adjustment
a bit depart law         1 <td1< td="">         1         1</td1<>											
6 Dia Cystem         (00.279)         -        -		343,000	343,000	-	-	-	•		•	-	-
C Rod (mainty flammark)         276,471         340,00         .	4 Special Sales	-	•		-	•	-	-	-	-	
7         Cycarding Express:           8 Base Findering:         (2007/20)         1         55,115         (201.095)           12 Charlowing:         1         1         1         1         1           12 Charlowing:         1         1         1         1         1         1           12 Charlowing:         1			-	-	-	-		-	•		-
B         Operating Registration         (19) 7271         .         Statistic         (19) 7271         .		279,421	343,000	-	· · · ·	-		-	•	-	•
9 Batter Mendaline         (2007/20)         - </td <td></td>											
16 Matter Production         -		(290,725)	-		-	35,165	-	(325,890)		-	
12 Oser Nove Spay 12 Oser Nove Spay 12 Oser Nove Spay 13 Oser Nove Spay 14 Oser Nove Spay 14 Oser Nove Spay 15 Oser Nove Spay 15 Oser Nove Spay 16 Oser Nove			-	-	-	-	-	-		-	-
19 Jacobson       19 Jacobson       1	11 Hydro Production	•	-	-	-		-	-	•		•
14 Distudent         (09.540)         -	12 Other Power Supply	-	-	-	-	•		-	-	-	•
15 Cubers         1         1         1         1         1         1         1           15 Cubers         10 Janes         <			•	-	•		•	-		-	
16 Outsmark & General (2009) (		(99,540)		-	-		-	-			
17 Bath       - </td <td>-</td> <td></td> <td></td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td>	-			-		-	-	-		-	-
19         Total (MA Expands)         (#44.02)         -35.16         (#3.500)         -           21         Departation	17 Sales	-		-			-				-
20 Dependention         3.555,027         -         -         (4.649)         3.555,027         -	18 Administrative & General	(253,837)	•		-		-		•	-	•
21 Amodianian hormag         (107,207)         -	•		•				-		•	-	-
22       Task Dorm Task Lender       (207,758)       .       <			•		-	(4,669)		3,503,124		-	
23 Boord Trans: Fordual         42,000         14,135         62,763         -         -         14,000           25 Determined Tacker Main         1,137         15,050         12,224         -         -         -         14,000           25 Determined Tacker Main         -				-	-		-	-			-
State         41,275         16,200         12,254         -         -         14,023         -           28         Declamic form         12,254         -         -         1,1629         -         -         -         1,1629         -			- 114.135	82,763		•	-	-		95,180	-
26 Delarem Taxes         (14597)         -         (11.13777)         -         -           27 Mon Revenant & Expense         (202.00)         -         -         -         -         (202.00)         -         -         -         (202.00)         -         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         -         (202.00)         -         125.00         (202.00)         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         125.00         -         12						-			-		-
27 Mix Revenue & Gronoma         (2000,055)         -         -         -         -         -         -         -         -         -         -         (2000,057)         -         -         -         -         -         (2000,057)         -         -         -         -         (2000,057)         -	25 Deferred Income Taxes	(149,907)	-	-	•	(11,650)	-	(1,213,767)			-
Date         Date         1.98,447         (178,272)           30         Operating Expenses:         (1,92,273)         21,985         (152,703)         (198,047)         (198,047)         (197,272)           30         Operating Expenses:         (1,92,273)         21,985         (152,703)         (198,047)         (198,047)         178,792           31         Description         (1,92,273)         21,985         (152,703)         (198,046)         (198,047)         178,792           32         Ref Ref Ref         (2,046,071)         (280,066)         -         -         -         -         -         -         -         -         -         5,101,20           33         Description         - <td>26 Investment Tax Credit Adj.</td> <td>-</td> <td>•</td> <td>-</td> <td>-</td> <td></td> <td>•</td> <td>-</td> <td>•</td> <td>-</td> <td>-</td>	26 Investment Tax Credit Adj.	-	•	-	-		•	-	•	-	-
99 30 31 32 Role Base: 32 Role Base: 32 Role Base: 32 Role Mark: 32 Role Mark: 32 Role Mark: 32 Role Mark: 32 Role Mark: 33 Role Mark: 34 Role Mark: 35 Role Dealer (2010) 54 Role Dealer (2010) 55 Role Dealer (2010) 54 Role Dealer (2010) 55 Role Dealer (2010) 55 Role Dealer (2010) 55 Role Dealer (2010) 56 Role Dealer (2010) 56 Role Dealer (2010) 57 Role Mark: 58 Role Dealer (2010) 58 Role Dealer (2010) 59 Role Dealer (2010) 59 Role Dealer (2010) 59 Role Dealer (2010) 50 Role Deal			-	-	•	10.040					· ·
Discrete Relute:         (1,982,576)         21,055         153,703         (19,844)         (19,8447)         (19,8477)         176,792         1           31         Barlance:         33         Second Public Second         -		2,271,997	131,035	(153,703)	-	18,840		1,903,407		(176,762)	
292       Total Parts: <ul> <li>24 Part Holder France Use</li> <li>24 Part Holder France Use</li> <li>24 Part Holder France Use</li> <li>25 Total Parts</li> <li>25 Total Parts</li></ul>		(1,992,576)	211,965	153,703	-	(18,846)	•	(1,963,467)	-	176,762	-
33 Electric Plant In Sorvée       (2048/71)       .	31										
34 Pior Helds for Future Use       . <td< td=""><td>32 Rate Base:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	32 Rate Base:										
51 Mic Dubins         5,131,289         -         -         -         -         5,131,299           57 Micker Fuld         -	33 Electric Plant In Service	(2,048,671)	•	- `		-	•	-	-	-	-
35 Ebc Pinuk Ag Aji		-	-	-		-	-	-	-	•	- E 121 200
37 Nuclear Fuel         -		5,131,288	•	•		-		-		-	5,151,200
38 Pigagments       -       <				-		-	-	-	-		-
04 Marinel Supplies       .	38 Prepayments	-		-	-	-		-			
14 Working Capital       (#2,086)       -<	39 Fuel Stock	-	-	-	•	-	-	-	-		•
42 Watheritation Loans         -	40 Material & Supplies		•	-	-	-	-	-	•	-	-
143 Mice Intele Base         -         -         -         -         -         -         -         -         -         5.131.20           15         3.040.531         -         (288,686)         -         -         -         5.131.20           16         Deductions:         -         -         -         -         5.131.20           16         Deductions:         -         -         -         -         5.131.20           17         Accum Por Vir Arnot         789,566         -		(42,086)		-	-	-	•	-		-	
44         Total Electic Plant:         3.040,531         .         (288,686)         .         .         .         5.131,22           45         17         Accum Pivo For Daprec         (742,282)         .		•	-	-	-	-	-				
45       0		3.040.531			(288,686)	-	•	-	•	-	5,131,288
47 Accum Prov For Dapace       (742,020)       -       -       (15,240)       (15,840,7)       -         68 Accum Prov For Mont       780,566       -       -       -       5,825       666,883       -       -         50 Unanotized IIC       9,000       - </td <td>45</td> <td></td>	45										
48 Accum Prov For Amott       780,566       - <t< td=""><td>46 Deductions:</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	46 Deductions:										
19 Accur Def Income Tax       419,571       -       -       5,625       606,833       -       -         50 Unamotized ITC       9,000       -	47 Accum Prov For Deprec		-	-	-	-	(15,248)	-	(1,588,617)	•	•
50 Unamotized ITC       9,000       -			-	-	-		- 5 825	-	606 883	-	
S1 Customer Adv For Const       -<					-	-	-	-			
22 Customer Sankac Despusits       - <td< td=""><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>-</td></td<>		-			-	-	-	-		-	-
34       468,875       -       (9,423)       (981/734)       -         57       Total Rate Base:       3,507,406       -       (288,686)       -       (9,423)       -       (981/734)       5,131,28         89       -       (288,686)       -       (9,423)       -       (981,734)       5,131,28         90       Effect on ROE       -       (288,686)       -       (9,423)       -       (981,734)       5,131,28         91       -       -       (288,686)       -       (9,423)       -       (981,734)       5,131,28         92       -       -       (287,718)       0.070%       0.050%       0.006%       0.000%       -0.644%       0.022%       0.058%       -       113         93       -       -       -       (1,404)       3,215,688       (146,280)       (289,494)       764,57         94       TAX CALCULATION:       -	52 Customer Service Deposits				-	-	-	-	•	-	-
55       Total Deductions:       466,875       -       -       (9,423)       (981,734)       -       -         66       .       .       (288,686)       .       (9,423)       .       (981,734)       .       .         76       Total Rate Base:       3,507,406       .       (288,686)       .       (9,423)       .       (981,734)       .       .       .         89       0       0.070%       0.050%       0.006%       0.000%       0.644%       0.022%       0.058%       0.113         10       .       .       .       .       (30,496)       .       (1,404)       3,215,688       (146,280)       (289,494)       764,57         13       .	53 Miscellaneous Deductions	-	-	-	-		•	•	•		•
36       357       Total Rate Base:       3.507,406       .       (288,686)       .       (9.423)       .       (981,734)       5,131,28         36       .       .       .       (288,686)       .       (9.423)       .       (941,734)       5,131,28         36       .       .       .       (288,686)       .       (9.423)       .       (941,734)       5,131,28         36       .       .       .       .       (288,686)       .       (9.423)       .       (941,734)       .       5,131,28         37       Total Rate Base:       .	54						(0.400)		(004 704)		
37       Total Rate Base:       3,507,406       -       (288,686)       -       (9,423)       -       (991,734)       -       5,131,28         38       -       -       (280,686)       -       (9,423)       -       (991,734)       -       5,131,28         39       -       -       -       (240,686)       -       (9,423)       -       (991,734)       -       5,131,28         30       -       -       -       -       0.050%       0.006%       0.000%       -0.644%       0.022%       0.058%       -0.113         31       - </td <td>55 Total Deductions: 56</td> <td>466,875</td> <td>•</td> <td>-</td> <td>-</td> <td>*</td> <td>(9,423)</td> <td>•</td> <td>(901,734)</td> <td>-</td> <td></td>	55 Total Deductions: 56	466,875	•	-	-	*	(9,423)	•	(901,734)	-	
58         59         50       Elfect on ROE       0.728%       0.070%       0.0550%       0.006%       0.000%       -0.644%       0.022%       0.0559%       -0.113         51       1		3,507,406	-	-	(288,686)		(9,423)	-	(981,734)	-	5,131,288
SD Effect on ROE       -0,728%       0.070%       0.050%       0.006%       -0.006%       0.000%       -0.644%       0.022%       0.058%       -0.113         11	58	<u></u>									
11       3,785,973       (347,148)       (251,729)       (43,015)       30,865       (1,404)       3,215,688       (146,280)       (289,494)       764,57         33       34       TAX CALCULATION:       5 </td <td>59</td> <td></td>	59										
12       Revenue Requirement       3,785,973       (347,148)       (251,729)       (43,015)       30,865       (1,404)       3,215,688       (146,280)       (289,494)       764,57         13       14       TAX CALCULATION:       15       15       16       Operating Revenue       (2,058,718)       343,000       248,721       10       (30,496)       (3,177,234)       286,035       1         16       Operating Revenue       (2,058,718)       343,000       248,721       1 <td>60 Effect on ROE</td> <td>-0.728%</td> <td>0.070%</td> <td>0.050%</td> <td>0.006%</td> <td>-0.006%</td> <td>0.000%</td> <td>-0,644%</td> <td>0.022%</td> <td>0.058%</td> <td>-0.113%</td>	60 Effect on ROE	-0.728%	0.070%	0.050%	0.006%	-0.006%	0.000%	-0,644%	0.022%	0.058%	-0.113%
33         34         35         35         35         36         36         36         36         36         37         36         36         36         37         36         37         38         39         39         39         39         39         31         36         36         36         36         36         37         38         39         39         34         34         36         36         37         38         39         39         30         318         318         318         318         318         318         318         318         318         318         318         318         318 </td <td>61</td> <td>. 705 . 70</td> <td>(0.17.1.10)</td> <td>(054 700)</td> <td>(10.015)</td> <td>00.005</td> <td>(1.404)</td> <td>0.015.600</td> <td>(146.000)</td> <td>(000 404)</td> <td>764 579</td>	61	. 705 . 70	(0.17.1.10)	(054 700)	(10.015)	00.005	(1.404)	0.015.600	(146.000)	(000 404)	764 579
14 TAX CALCULATION:         56         66 Operating Revenue       (2,058,718)       343,000       248,721       (30,496)       (3,177,234)       286,035       -         70 Oher Deductions       - <td></td> <td>3,785,973</td> <td>(347,148)</td> <td>(251,729)</td> <td>(43,015)</td> <td>30,865</td> <td>(1,404)</td> <td>3,215,688</td> <td>(146,280)</td> <td>(289,494)</td> <td>764,573</td>		3,785,973	(347,148)	(251,729)	(43,015)	30,865	(1,404)	3,215,688	(146,280)	(289,494)	764,573
55       66 Operating Revenue       (2,058,718)       343,000       248,721       (30,496)       (3,177,234)       286,035       .         77 Oher Deductions											
77 Oher Deductions         18 Interest (AFUDC)       -	65										
Billerest (AFUDC)       -	66 Operating Revenue	(2,058,718)	343,000	248,721		(30,496)	-	(3,177,234)	-	286,035	-
99 Interest       118,103       -	67 Other Deductions										
0 Schedule 'M' Additions       3,185,275       -       -       30,496       3,177,234       - <td< td=""><td>68 Interest (AFUDC)</td><td></td><td></td><td>-</td><td>•</td><td>•</td><td>-</td><td>•</td><td>-</td><td>-</td><td></td></td<>	68 Interest (AFUDC)			-	•	•	-	•	-	-	
1 Schedule 'M' Deductions       170,703       -       -       -       -       -       -       -       -       -       -       2 lncome       2 lncome Before Tax       837,751       343,000       248,721       -       -       -       2 lncome Before Tax       837,751       343,000       248,721       -       -       -       2 d86,035       -         3       -       -       -       -       2 lncome Taxes       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       271,942       -       -       -       14,093       -       -       -       271,942       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -       14,093       -       -       -			•	-	-	30 AG6	•	3,177,994	-		-
2 Income Before Tax       837,751       343,000       248,721       -       -       -       266,035       -         3       -       -       -       -       266,035       -       -       14,093       -         4 State Income Taxes       41,276       16,900       12,254       -       -       -       14,093       -         5       -       -       -       -       271,942       -         7       8 Federal Income Taxes - Cakulate       278,766       114,135       82,763       -       -       -       95,180       -         9 Adjustments to Cakulated Taxes:       0 1997 PM/VGCC True-up       (236,277)       -       -       -       95,180       -				-			-	-,	-	۰.	
3 4 State Income Taxes 41,276 16,900 12,254 14,093 - 5 6 Taxeble Income Taxes - Cakulate 276,766 114,135 82,763 271,942 - 7 8 Federal Income Taxes - Cakulate 278,766 114,135 82,763 95,180 - 9 Adjustments to Cakulated Taxes: 0 1997 PM/GCC True-up (236,277)	2 Income Before Tax	*****	343,000	248,721	•	-	•	•	•	286,035	-
5 6 Taxable Income 796,475 326,100 236,467 271,942 - 7 8 Federal Income Taxes - Cakulate 278,766 114,135 82,763 95,180 - 9 Adjustments to Cakulated Taxes: 0 1997 PMU/GCC True-up (236,277)	73										
6 Taxable Income       796,475       326,100       236,467       -       -       -       271,942       -         7       8 Federal Income Taxes - Cakulate       278,766       114,135       82,763       -       -       95,180       -         9 Adjustments to Cakulated Taxes:       0 1997 PMU/GCC True-up       (236,277)       -       -       95,180       -	74 State Income Taxes	41,276	16,900	12,254		•	•	-	•	14,093	-
7 8 Federal Income Taxes - Calculate 278,766 114,135 82,763 95,180 - 9 Adjustments to Calculated Taxes: 0 1997 PMI/GCC True-up (236,277)	75 76 Taxable Income	796,475	326,100	236.467	-	-	-	-		271,942	-
8 Federal Income Taxes - Cakulate 278,766 114,135 82,763 95,180 - 94,000 - 94,000 - 94,000 - 94,000 - 95,18	77	,,	310,100	100,407	-						
0 1997 PMI/GCC True-up (236,277)	78 Federal Income Taxes - Calculate	278,766	114,135	82,763	<u>.</u>	•	<b>9</b> .	-	• .	95,180	-
	79 Adjustments to Calculated Taxes:										
1 Federal Income Taxes 42,489 114,135 82,763 95,180 -	30 1997 PMI/GCC True-up										
	31 Federal Income Taxes	42,489	114,135	82,763	-		-	•	-	95,180	• •

#### WASHINGTON Misc 1 (Tab 11) TOTAL

ŝ

TOTAL										
	, 11.10	11.11	11.12	11.13	11.14	11.15	11.16	11.17	11.18	11.19
	Other Revenue Allocation Correction	Revised Year- end Deferred Taxes	Revised SAP Adjustment	Cash Working Capital Update	Revised Interest True-up	Revised Revenue Related Taxes	Remove 1997 Tax True-up	Update Tree Trimming Expense Adjustment	Update Property Tax for Removal of Colstrip 3 & Black Hills	True-up Centralia Balances in Tal 9
1 Operating Revenues:										
2 General Business Revenues		-	-			•	-	-	•	
3 Interdepartmental 4 Special Sales		-	-	-	-	-	-		-	-
5 Other Operating Revenues	(63,579)		-		-			-		
6 Total Operating Revenues	(63,579)	-	-	-	-	•	•	•	-	-
7										
8 Operating Expenses:										
9 Steam Production	•	-	-	-	-	-	-	•	-	•
10 Nuclear Production	•	-	-	-	-	•		-		
11 Hydro Production 12 Other Power Supply	-		-	-	-	-	-			
13 Transmission		-		-		-	-	-	-	
14 Distribution		-	-	-	-		-	(99,540)	•	
15 Customer Accounting	•	-	-		-	-			-	•
16 Customer Service & Info	•	-	-	-	-	•	-	-	•	
17 Sales	-	•	-	-	-	-	-	-	•	•
18 Administrative & General	-					(5,116) (5,116)		(99,540)	· ·	
19 Total O&M Expenses 20 Depreciation			85,352	-				(00,010)	-	-
21 Amortization		-	(107,807)	-		-		-		•
22 Taxes Other Than Income			-		-	28,602		-	(236,327)	-
23 Income Taxes: Federal	(21,156)	-	(56,802)	-	(39,299)	(7,815)	(236,277)	33,122	78,639	
24 State	(3,133)	•	(8,411)	-	(5,819)	(1,157)	•	4,904	11,644	
25 Deferred Income Taxes	•	-	73,704	-		-	236,277			765,530
26 Investment Tax Credit Adj.	-				-	•	-	-	-	
27 Misc Revenue & Expense 28 Total Operating Expenses:	(24,289)		(13,965)		(45,118)	14,514		(61,513)	(146,044)	765,530
29			(							
30 Operating Rev For Return:	(39,290)	•	13,965	-	45,118	(14,514)	•	61,513	146,044	(765,530)
31										
32 Rate Base:										
33 Electric Plant In Service	-	•	(834,764)	-	-		-	-	-	(925,222)
34 Plant Held for Future Use	-	-	•.	-	-	-	•	-	-	•
35 Misc Deferred Debits	-	-	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj			-		-			-	-	-
37 Nuclear Fuel 38 Prepayments	-	-	-	-	-	•	-	-		
39 Fuel Stock	-	-		-	-	-	-		-	
40 Material & Supplies			-	-	-	-	-	-		-
41 Working Capital	-	-	-	(42,086)	-	•		-	•	•
42 Weatherization Loans	-	-	-			-	•	-	-	•
43 Misc Rate Base	-	•	•	-	-	•	-	-	•	-
44 Total Electric Plant:	. <u> </u>		(834,764)	(42,086)	•	•	•	-	-	(925,222)
45 AC Deductioner										
46 Deductions: 47 Accum Prov For Deprec	-		(42,676)		-	-				904,279
48 Accum Prov For Amort		-	780,566	-	-	-	-	-		
49 Accum Def Income Tax		(5,500)	(187,638)	-	-	-	-	-	-	•
50 Unamortized ITC	-	9,000	-	-	-	-	•	-	-	-
51 Customer Adv For Const	•	•	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-	•
53 Miscellaneous Deductions	-	•	-	•	-	-	-	-	•	•
54 55 Total Deductions:		3,500	550,252	-		•	-	•	•	904,279
55 rotal Deductions: 56		0,000	000,202							
57 Total Rate Base:		3,500	(284,511)	(42,086)	•	-	•	•	*	(20,943)
58										
59								· ····	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	0.000
60 Effect on ROE	-0.013%	0.000%	0.011%	0.001%	0.015%	-0.005%	0.000%	0.020%	0.048%	-0.251%
61 63 Bauanua Baguiramant	64,348	522	(65,263)	(6,271)	(73,893)	23,770		(100,744)	(239,185)	1,250,634
62 Revenue Requirement 63	04,348	322	(00,203)	(0,211)	(10,000)	20,110	-	(,00,/44)	(200,100)	.,200,004
64 TAX CALCULATION:										
35 TAX CALCOLATION.							۲.			
66 Operating Revenue	(63,579)		22,455			(23,486)		99,540	236,327	-
67 Other Deductions										
88 Interest (AFUDC)	-	-	•	-	-	-			-	-
39 Interest	•		-		118,103	-	•		-	•
0 Schedule "M" Additions	-	-	(22,455)	-	-	-	-	•	-	•
1 Schedule "M" Deductions 2 Income Before Tax	(63,579)	-	170,703 (170,703)		(118,103)	(23,486)	•	99,540	236,327	-
2 Income Before Tax 3	(03,579)	•	(110,103)	•	(110,103)	(20,400)	-	55,040	200,021	
4 State Income Taxes	(3,133)		(8,411)	•	(5,819)	(1,157)	-	4,904	11,644	-
5						100 000			001 000	
6 Taxable Income	(60,447)	•	(162,293)	•	(112,284)	(22,329)	-	94,636	224,683	
7 2 Federal Income Taylor, Coloulata	101 450		(50 000)		(20.200)	(7.046)		33,122	78,639	
78 Federal Income Taxes - Calculate	(21,156)	•	(56,802)	-	(39,299)	(7,815)		33,122	10,033	-
9 Adjustments to Calculated Taxes: 0 1997 PMI/GCC True-up							(236,277)			
1 Federal Income Taxes	(21,156)	· · ·	(56,802)	<u> </u>	(39,299)	(7,815)	(236,277)	33,122	78,639	•
I I GORIAI IICONIG TAXAS	(21,100)	_	(00,002)	_	(30,200)	(1,010)	,,,		, 0,000	

Washington Results of Operations June 2001 Unbilled Revenues

			TOTAL	WASHINGTON			
	ACCOUNT	Туре	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Revenues:							
Residential	440	1	168,000	WA	Situs	168,000	
Commercial & Industry	442	1	115,000	WA	Situs	115,000	
Public Street & Highway Lighting	444	1	60,000	WA	Situs	60,000	
5,00			343,000			343,000	

Description of Adjustments:

٠

An error was discovered in the calculation of unbilled revenues included in the original 1998 results. This adjustment corrects for the error and properly restates retail revenues.

PAGE

11.1

Washington Results of Operations June 2001 Outside Services

			TOTAL	WASHINGTON			
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	<u>REF#</u>
Adjustment to Expense:							
Remove Outside Services	923	1	(1,635,456)	SO	8.676%	(141,899)	
Remove Strategic Consulting	921	1	(1,064,810)	SO	8.676%	(92,387)	
Remove Misc. Expenses	921	1	(166,371)	SO	8.676%	(14,435)	

Description of Adjustment:

Certain non-utility expenses, prior period outside services, certain consultant projects, and sponsorships were included in results but should have been charged below-the-line. This adjustment removes these expenses from results.

Washington Results of Operations June 2001 Bridger Accounts Receivable

			TOTAL	WASHINGTON			
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
Net Plant in Service	399	1	(3,165,280)	SE	9.120%	(288,686)	
			Dec-98		Dec-97	Average	
Adjustment Detail:			Balance		Balance	Balance	
Original Calculation					<u></u>	+ <u></u>	
Accounts Receivable			14,040,369		7,571,246	10,805,808	
Revised Calculation							
Accounts Receivable			14,040,369		7,571,246	10,805,808	
Less early retirement		_	6,330,559				
Adjusted Accounts receivable			7,709,810		7,571,246	7,640,528	
Difference					=	(3,165,280)	

**Description of Adjustment:** 

Adjustment 8.4 in the results incorporates Bridger Mine rate base into the results of operations. However, included in the original balances was an amount for early retirement costs associated with the mine that should have been removed because all early retirement costs are reflected in Adjustment 4.3. This adjustment removes the amount included in the Bridger accounts receivable balance associated with the early retirement program and restates it to its proper levels.

11.3

Washington Results of Operations June 2001 Revised Depreciation Adjusment

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	<b>ALLOCATED</b>	<u>REF#</u>
Adjustment to Expense:							
Steam - PP&L Pre-Merger	403SP	2	(14,304)	DGP	16.873%	(2,414)	
Steam - UP&L Pre-Merger	403SP	2	296,856	DGU	0.000%	-	
Steam - Post-merger	403SP	2	238,976	SG	9.694%	23,167	
-			521,528			20,754	
Other Production - PP&L Pre-merger	403OP	2	-	DGP	16.873%	-	
Other Production - UP&L Pre-merger	403OP	2	-	DGU	0.000%	-	
Other Production - Post merger	403OP	2	784,519	SG	9.694%	76,054	
			784,519			76,054	
Hydro - PP&L Pre-merger	403HP	2	(2,109,145)	DGP	16.873%	(355,883)	
Hydro - UP&L' Pre-merger	403HP	2	166,667	DGU	0.000%	-	
Hydro - Post merger	403HP	2	2,000,000	SG	9.694%	193,888	
.,			57,522			(161,995)	
Transmission - PP&L Pre-Merger	403TP	2	(10,496)	DGP	16.873%	(1,771)	
Transmission - UP&L Pre-Merger	403TP	2	-	DGU	0.000%	-	
Transmission - Post-merger	403TP	2	85,417	SG	9.694%	8,281	
			74,921			6,510	
Distribution	403362	2	-	WA	Situs	-	
General - Direct	403GP	2	(2,477,134)	WA	Situs	(349,918)	
Customer	403GP	2	(234,533)	CN	8.412%	(19,728)	
PP&L General Office	403GP	2	(23,229)	SO	8.676%	(2,015)	
UP&L General Office	403GP	2	(1,170,273)	SO	8.676%	(101,538)	
General - System Div PP&L	403GP	2	1,896,771	DGP	16.873%	320,048	
General - System Div UP&L	403GP	2	17,873	DGU	0.000%	-	
General - Common	403GP	2	2,136,888	SG	9.694%	207,159	
General - Mining	403GP	2	(9,200)	SE	9.120%		
			137,163			54,008	
Mining Plant	501	2	385,570	SE	9.120%	35,165	
Total Depreciation adjustment		:	1,961,223		:	30,496	
Schedule M Impact on Adjustment	SCHMAT	2	1,961,223	WA	Situs	30,496	
Deferred Income Taxes	41110	2	(749,226)	WA	Situs	(11,650)	
			• • •				

#### **Description of Adjustment:**

The current authorized depreciation rates were applied to depreciable year end plant balances of December 31, 1998 to calculate the on-going level of depreciation expense. The annualized depreciation expense was compared to the actual expense booked to account 403 for the same period. This adjustment to booked depreciation expense is necessary to reflect on-going depreciation expense based on the current rates and depreciable plant balances.

Washington Results of Operations June 2001 Revised Accum. Depreciation Adjustment

			TOTAL			WASHINGTON	
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Rate Base:							
Accumulated Depreciation	108SP	2	7,152	DGP	16.873%	1,207	
Accumulated Depreciation	108SP	2	(148,428)	DGU	0.000%	-	
Accumulated Depreciation	108SP	2	(119,488)	SG	9.694%	(11,584)	
			(260,764)			(10,377)	
Accumulated Depreciation	108OP	2	-	DGP	16.873%	-	
Accumulated Depreciation	108OP	2	• •	DGU	0.000%	-	
Accumulated Depreciation	108OP	2	(392,260)	SG	9.694%	(38,027)	
			(392,260)			(38,027)	
Accumulated Depreciation	. 108HP	2	1,054,573	DGP	16.873%	177,941	
Accumulated Depreciation	108HP	2	(83,334)	DGU	0.000%	-	
Accumulated Depreciation	108HP	2	(1,000,000)	SG	9.694%	(96,944)	
Abbamalator Doprobation		-	(28,761)		•	80,997	
			(		•		
Accumulated Depreciation	108TP	2	5,248	DGP	16.873%	886	
Accumulated Depreciation	108TP	2	-	DGU	0.000%	-	
Accumulated Depreciation	108TP	2	(42,709)	SG	9.694%	(4,140)	
			(37,461)		-	(3,255)	
Accumulated Depreciation	108362	2	-	WA	Situs	-	
Accumulated Depreciation	108GP	2	1,238,567	WA	Situs	174,959	
Customer	108GP	2	117,267	CN	8.412%	9,864	
Accumulated Depreciation	108GP	2	11,615	SO	8.676%	1,008	
Accumulated Depreciation	108GP	2	585,137	SO	8.676%	50,769	
Accumulated Depreciation	108GP	2	(948,386)	DGP	16.873%	(160,024)	
Accumulated Depreciation	108GP	2	(8,937)	DGU	0.000%	-	
Accumulated Depreciation	108GP	2	(1,068,444)	SG	9.694%	(103,579)	
Accumulated Depreciation	108GP	2	4,600	SE	9.120%	-	
			(68,582)		-	(27,004)	
Accumulated Depreciation	108MP	2	(192,785)	SE	9.120%	(17,583)	
Total Accumulated Depreciation Adj.			(980,612)		=	(15,248)	
Accumulated D.I.T. Balance	282	2	374,613	WA	Situs	5,825	

Description of Adjustment:

Adjustment 11.4 revised depreciation expense is based on year end plant balances. Any changes made to depreciation expense has a direct impact on the accumulated depreciation reserve balance. Adjustment 11.5 is necessary to reflect the impact that adjustment 11.4 would have on the accumulated depreciation reserve.

· .

Washington Results of Operations June 2001 New Depreciation Adjustmemt

	ACCOUNT	Type	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Steam - PP&L Pre-Merger	403SP	3	5,725,320	DGP	16.873%	966,052	
Steam - UP&L Pre-Merger	403SP	3	6,530,829	DGU	0.000%	-	
Steam - Post-merger	403SP	3	5,260,107	SG	9.694%	509,936	
			17,516,256			1,475,988	
Other Production - PP&L Pre-merger	403OP	3	-	DGP	16.873%	-	
Other Production - UP&L Pre-merger	403OP	3	-	DGU	0.000%	-	
Other Production - Post merger	403OP	3	-	SG	9.694%	-	
			-			-	
		_			10.0700/	007.050	
Hydro - PP&L Pre-merger	403HP	3	1,228,912	DGP	16.873%	207,358	
Hydro - UP&L Pre-merger	403HP	3	225,039	DGU	0.000%	-	
Hydro - Post merger	403HP	3	766,014	SG	9.694%	74,261	
			2,219,965		·	281,619	
Transmission - PP&L Pre-Merger	403TP	3	(2,196,041)	DGP	16.873%	(370,545)	
Transmission - UP&L Pre-Merger	403TP	3	(2,374,023)	DGU	0.000%	-	
Transmission - Post-merger	403TP	3	(2,861,934)	SG	9.694%	(277,447)	
			(7,431,998)			(647,993)	
Distribution	403362	3	11,982,913	WA	Situs	2,234,570	
General - Direct	403GP	3	858,070	WA	Situs	77,304	
Customer	403GP	3	29,765	CN	8.412%	2,504	
PP&L General Office	403GP	3	592,103	SO	8.676%	51,373	
UP&L General Office	403GP	3	21,326	SO	8.676%	1,850	
General - System Div PP&L	403GP	3	77,349	DGP	16.873%	13,051	
General - System Div UP&L	403GP	3	31,104	DGU	0.000%	-	
General - Common	403GP	3	132,629	SG	9.694%	12,858	
General - Mining	403GP	3	512	SE	9.120%		
			1,742,858			158,940	
Mining Plant	501	3	(3,573,208)	SE	9.120%	(325,890)	
Total Depreciation adjustment			22,456,786		:	3,177,234	
Schedule M Impact on Adjustment	SCHMAT	3	22,456,786	WA	Situs	3,177,234	
Deferred Income Taxes	41110	3	(8,578,941)	WA	Situs	(1,213,767)	

## Description of Adjustment:

٠

PacifiCorp filed a new depreciation study in the Washington jurisdiction. This adjustment incorporates the impact of the new rates into the current rate case filing.

÷ .

Washington Results of Operations June 2001 New Accumulated Depreciation Adjustment

	ACCOUNT	Туре	TOTAL. COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Rate Base:	ACCOUNT	TAPe	COWIN AIRT	TAOTON	<u>Indion n</u>	MELOOMIED	<u>1121 A</u>
Accumulated Depreciation	108SP	3	(2,862,660)	DGP	16.873%	(483,026)	
·	108SP	3	(3,265,415)	DGU	0.000%	(100,020)	
Accumulated Depreciation Accumulated Depreciation	1083F	3	(2,630,054)	SG	9.694%	(254,968)	
Accumulated Depreciation	10031	0	(8,758,128)	00	0.00170	(737,994)	
			(0,700,120)			(101,001)	
Accumulated Depreciation	108OP	3	-	DGP	16.873%		
Accumulated Depreciation	108OP	3	-	DGU	0.000%	-	
Accumulated Depreciation	108OP	3	-	SG	9.694%	-	
·			-			-	
Accumulated Depreciation	108HP	3	(614,456)	DGP	16.873%	(103,679)	
Accumulated Depreciation	108HP	3	(112,520)	DGU	0.000%	-	
Accumulated Depreciation	108HP	3	(383,007)	SG	9.694%	(37,130)	
		,	(1,109,983)			(140,809)	
Accumulated Depreciation	108TP	3	1,098,021	DGP	16.873%	185,273	
Accumulated Depreciation	108TP	3	1,187,012	DGU	0.000%	-	
Accumulated Depreciation	108TP	3	1,430,967	SG	9.694%	138,724	
			3,715,999			323,996	
Accumulated Depreciation	108362	3	(5,991,457)	WA	Situs	(1,117,285)	
Accumulated Depreciation	108GP	3	(429,035)	WA	Situs	(38,652)	
Customer	108GP	3	(14,883)	CN	8.412%	(1,252)	
Accumulated Depreciation	108GP	3	(296,052)	SO	8.676%	(25,687)	
Accumulated Depreciation	108GP	3	(10,663)	SO	8.676%	(925)	
Accumulated Depreciation	108GP	3	(38,675)	DGP	16.873%	(6,526)	
Accumulated Depreciation	108GP	3	(15,552)	DGU	0.000%	-	
Accumulated Depreciation	108GP	3	(66,315)	SG	9.694%	(6,429)	
Accumulated Depreciation	108GP	з	(256)	SE	9.120%	-	
			(871,429)			(79,470)	
Accumulated Depreciation	108MP	3	1,786,604	SE	9.120%	162,945	
Total Accumulated Depreciation Adj.			(11,228,393)		:	(1,588,617)	
Accumulated D.I.T. Balance	282	3	4,289,471	WA	Situs	606,883	

#### Description of Adjustment:

٠

This adjusts depreciation reserve to reflect the impact of implementing the depreciation rates filed in Washington.

.

#### Washington Results of Operations June 2001 Remove Modified Accord Allocations Adjustment

Adjustment to Expense:	ACCOUNT	<u>Түре</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	<u>REF#</u>
Reverse Accelerated Phase-in	41160	3	(286,035) (286,035)	WA	Situs	(286,035) (286,035)	

Description of Adjustment:

٠

This adjustment reverses the accelerated phase out of premerger plant included in the modified accord allocation adjustment proposed in Exhibit (JKL-2) 4.12.

PAGE

.

11.8

#### PacifiCorp Washington Results of Operations June 2001 Early Out Adjustment

		TOTAL			WASHINGTON		
	ACCOUNT	Туре	COMPANY	FACTOR	FACTOR %	<b>ALLOCATED</b>	REF#
Adjustment To Rate Base:							
Unamortized Balance Early Retirement	186M	1	59,140,733	SO	8.676%	5,131,288	

Description of Adjustment:

٠

This adjusts the Washington unamortized rate base deduction for the Early Out funding that will occur through 6/2001. By amortizing the funded balance over five years.

~

11.9

Washington Results of Operations June 2001 Other Revenue Allocation Correction

Adjustment to Revenue:	ACCOUNT	<u>Type</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED	<u>REF#</u>
Remove Deferred Revenues Deferred Revenues - Situs	456 456	1	(732,785) 732,785 	SO OR	8.676% Situs	(63,579) - (63,579)	

Description of Adjustment:

٠

The company identified \$732,785 allocated on a SO factor, which should have been directly assigned to Oregon. This amount is on page 7 of tab B1 in Exhibit No. (JKL-2), account 4561 Deferred Revenues.

11.10

## Washington Results of Operations June 2001 Revised Year-end Deferred Taxes

Adjustment to Rate Base:	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	<u>REF#</u>
Accumulated Deferred Income Taxes Accumulated Investment Tax Credit	282 255	1 1	(5,500) 9,000	WA WA	Situs Situs	(5,500) 9,000	
			:				
Adjustment Detail:							
Year-end Deferred Income Taxes			(46,312,000)				WUTC 324A
Less: Average Deferred Income Taxes			(48,127,500)				
Correct Adj to Deferred Taxes Adj to Deferred Taxes - 7.3 Incremental Adjustment Amount		-	1,815,500 1,821,000 (5,500)				
Year-end Investment Tax Credits			(3,391,000)				WUTC 324C
Less: Average Investment Tax Credits			(3,501,000)				
Correct Adj to Investment Tax Credits Adjustment to ITC - 7.3		-	110,000 101,000 9,000				

Description of Adjustment:

.

This adjustment reflects year-end balances rather than average balances for deferred taxes. This is consistent with previous authorized Washington treatment in cause Nos. U-86-02 and U-84-65. The revisions were made to tie the adjustment to tab 2.

11.11

Washington Results of Operations June 2001 Revised SAP Adjustment

		TOTAL				WASHINGTON			
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	<u>REF#</u>		
Adjustment to Expense:									
Amortization - Intangible Plant	404IP	2	(1,242,528)	SO	8.676%	(107,807)			
Depreciation - General Plant	403GP	2	983,722	SO	8.676%	85,352			
Deferred Income Tax Expense									
Intangible Plant	41010	2	473,778	SO	8.676%	41,107			
General Plant	41010	2	375,693	SO	8.676%	32,597			
Schedule M									
Intangible									
Book Depreciation	SCHMAT	2	(1,242,528)	SO	8.676%	(107,807)			
Tax Depreciation	SCHMDT	2	-	SO	8.676%	· _			
General Plant									
Book Depreciation	SCHMAT	2	983,722	SO	8.676%	85,352			
Tax Depreciation	SCHMDT	2	1,967,444	SO	8.676%	170,703			
Adjustment to Rate Base:									
Intangible Plant	303	2	(9,621,083)	SO	8.676%	(834,764)			
General Plant	391	2	-	SO	8.676%	-			
Accumulated Depreciation									
Intangible Plant	111IP	2	8,996,424	SO	8.676%	780,566			
General Plant	108GP	2	(491,861)	SO	8.676%	(42,676)			
Accumulated Deferred Income Tax									
Intangible Plant	282	2	(1,787,224)	SO	8.676%	(155,067)			
General Plant	282	2	(375,396)	SO	8.676%	(32,571)			

Description of Adjustment:

٠

This adjustment removes legacy system costs that are not on going and incorporates it into the SAP adjustment.

Washington Results of Operations June 2001 Cash Working Capital Update

	ACCOUNT	Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>	REF#
Adjustment to Rate Base: Cash Working Capital	CWC	3	(42,086)	WA	Situs	(42,086)	
Cash Working Capital	0110	Ū	(12,000)				
	,						
Adjustment Detail:							
			185,660,201				
O&M Expense Taxes Other Than Income Tax			6,575,528				
Federal Income Tax			10,709,641				
State Income Tax			1,839,959				
Total			204,785,329				•
Divided by Days in Year			365				
Average Daily Cost of Service			561,056				
Net Lag Days			20.0				
Cash Working Capital		-	11,221,114				
Unadjusted Cash Working Capital			11,263,199				
Cash Working Capital Adjustment			(42,086)				

Description of Adjustment:

•

This adjustment reflects the impact on cash working capital as a result of the adjustments in this document.

11.13

Washington Results of Operations June 2001 Revised Interest True-up

Adjustment to Expense:	ACCOUNT	Туре	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED	<u>REF#</u>
Interest Expense	427	3	118,103	WA	Situs	118,103	
Adjustment Detail:							
Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt: Trued-up Interest Expense		-	612,522,712 3.37% 20,625,159				
Interest Expense excluding CWIP related inte Total Interest True-up Adjustment	erest Adj 7.1	_	20,507,056 118,103				

Description of Adjustment:

4

This adjustment reflects the impact on interest expense as a result of the adjustments in this document.

11.14

### Washington Results of Operations June 2001 Revised Revenue Related Taxes

			TOTAL	WASHINGTON			
1	ACCOUNT	Туре	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:							
Taxes Other - Revenue Tax	408	1	(99,070)	SO	8.676%	(8,596)	
Taxes Other - Direct to WA	408	1	37,198	WA	Situs	37,198	
Taxes Other - WUTC Tax	928	1	(5,116)	WA	Situs	(5,116)	
Taxes Other -WUTC Tax	928	3		WA	Situs		
Adjustment Detail:							
Revenue Tax							
Normalized Revenues			206,283,618				
Rate %			3.873%				
Normalized Tax			7,989,365				
Less: Actual Tax			6,542,000				
Pro Forma Adjustment				1,447,365	1,546,434	(99,070)	
Franchise Tax							
Revenues Subject to Franchise			197,589,596				
Rate %			0.153%				
Normalized Tax			302,198				
Less: Actual Tax			265,000				
Pro Forma Adjustment				37,198	-	37,198	
WUTC Tax (Type 1)							
Normalized Revenues			206,283,618				
Rate % /1			0.200%				
Normalized Tax			412,517				
Less: Tax Accrual			380,355				
Pro Forma Adjustment				32,162	37,278	(5,116)	

/1 Tax is calculated at .1% on the first \$50,000 in revenues, plus .2% on revenues above \$50,000.

WUTC Tax (Type 3)	
Normalized Revenues	214,313,812
Test Period Average Rate %	0.200%
Normalized Tax	412,517
1999 Rate %	0.200%
Pro forma Tax	412,517
	-

## Description of Adjustment:

•

This adjustment updates the revenue related taxes to incorporate the impact of uncollectables in the calculation.

Washington Results of Operations June 2001 Remove 1997 Tax True-up

Adjustment to Expense:	ACCOUNT	Туре	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED	<u>REF#</u>
GCC 1997 True-up Current Tax	40910	1	(84,330)	SE	9.120%	(7,691)	
PMI 1997 True-up Current Tax	40910	1	(2,506,317)	SE	9.120%	(228,586)	
GCC 1997 True-up Deferred Tax	41110	1	84,330	SE	9.120%	7,691	
PMI 1997 True-up Deferred Tax	41110	1	2,506,317	SE	9.120%	228,586	

Description of Adjustments:

٠

This adjustment removes the 1997 tax return true-up adjustment booked in 1998 for PMI (Pacific Minerals, Inc.) and GCC (Glenrock Coal Company).

PAGE

11.16

#### Washington Results of Operations June 2001 Update Tree Trimming Expense Adjustment

	40001017		TOTAL	ELOTOP		WASHINGTON	055.
	ACCOUNT	<u>Type</u>	<u>COMPANY</u>	FACTOR	FACTOR %	<u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense:							
Tree Trimming	593	2	(99,540)	WA	Situs	(99,540)	

#### Adjustment Detail:

As Filed in Exhibit (JKL-2)	·	1,529,685
WUTC Data Request 299		1,629,225
		(99,540)

## Description of Adjustment:

This adjustment updates the Company's actual tree trimming expense in 1998 consistent with the Company's response in WUTC Staff Data Request No. 219 Re: Adjustment 4.14.

11.17

# Washington Results of Operations June 2001

Update Property Tax for Removal of Colstrip 3 & Black Hills

	ACCOUNT	Туре	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Property Taxes	408	2	(1,400,594)	DGP	16.873%	(236,327)	

Ađ	justment Detail:	
nu		

As Filed in Exhibit (JKL-2)	0.74%		
	110,283,000		
	816,094		
Adjustment 7.2 in Exhibit (JKL-2) Montana Rate	2.01%		
	110,283,000		
	2,216,688		
Adjustment Amount	(1,400,594)		

Description of Adjustment:

The property tax rate used in adjustment 7.2 was Washington's rather than Montana's. This adjustment corrects that error.

11.18

Washington Results of Operations June 2001 True-up Centralia Balances in Tab 9

	ACCOUNT	Туре	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>	<u>REF#</u>
Adjustment to Expense: Deferred Tax Expense	41010	1	765,530	WA	Situs	765,530	
Adjustment to Rate Base:							
	312 108SP	1 1	(925,222) 904,279	WA WA	Situs Situs	(925,222) 904,279	

Description of Adjustment:

The balances used in Tab 9 for Centralia were based on a preliminary Centralia sales calculation. This revision uses 1997, 1998 average balances.

PAGE

11.19