

Exhibit No. ___(DLT-9)
Docket No. UE-03_____
2003 PP&L Rate Case
Witness: David L. Taylor

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

Docket No. UE-03_____

PACIFICORP

EXHIBIT OF DAVID L. TAYLOR

**Summary Table Class Cost of Service Study for the State of Washington
Test Period Ended March 2003**

December 2003

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending March 2003
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
6.10% = Earned Return on Rate Base

| Line No. | A Schedule No. | B Description | C Annual Revenue | D Return on Rate Base | E Rate of Return Index | F Total Cost of Service | G Generation Cost of Service | H Transmission Cost of Service | I Distribution Cost of Service | J Retail Cost of Service | K Misc Cost of Service | L Increase (Decrease) to = ROR | M Percentage Change from Current Revenues |
|----------|-------------------|-------------------------------|---------------------|--------------------------|---------------------------|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------|---------------------------|-----------------------------------|--|
| 1 | 16 | Residential | 80,419,474 | 5.08% | 0.83 | 82,963,911 | 45,107,272 | 7,312,665 | 23,701,445 | 6,567,166 | 275,363 | 2,544,438 | 3.16% |
| 2 | 24 | General Service | 30,478,770 | 10.73% | 1.76 | 26,671,600 | 16,262,680 | 2,628,220 | 6,812,227 | 865,967 | 102,506 | (3,807,171) | -12.49% |
| 3 | 36 | Large General Service | 39,556,518 | 7.27% | 1.19 | 38,188,062 | 26,265,789 | 4,227,927 | 7,400,344 | 148,205 | 145,797 | (1,368,456) | -3.46% |
| 4 | 48T | Large Power Service | 37,900,320 | 4.23% | 0.69 | 40,083,248 | 29,885,346 | 4,799,289 | 5,048,597 | 198,663 | 151,353 | 2,182,928 | 5.76% |
| 5 | 40 | Irrigation | 8,316,235 | 4.28% | 0.70 | 8,804,703 | 4,928,547 | 798,746 | 2,519,423 | 528,862 | 29,125 | 488,468 | 5.87% |
| 6 | 15.52,54,57 | Street Lighting | 1,346,383 | 7.13% | 1.17 | 1,306,176 | 417,173 | 69,294 | 737,728 | 78,209 | 3,771 | (40,207) | -2.99% |
| 7 | | Total Washington Jurisdiction | 198,017,701 | 6.10% | 1.00 | 198,017,701 | 122,866,805 | 19,836,142 | 46,219,765 | 8,387,073 | 707,915 | 0 | 0.00% |

Footnotes:

- Column C : Annual revenues based on April 2002 thru March 2003 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per April 2002 thru March 2003 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 April 2002 thru March 2003 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2002 thru March 2003 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.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending March 2003
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E
8.74% = Target Return on Rate Base

| Line No. | A Schedule No. | B Description | C Annual Revenue | D Return on Rate Base | E Rate of Return Index | F Total Cost of Service | G Generation Cost of Service | H Transmission Cost of Service | I Distribution Cost of Service | J Retail Cost of Service | K Misc Cost of Service | L Increase (Decrease) to = ROR | M Percentage Change from Current Revenues |
|----------|-------------------|-------------------------------|---------------------|--------------------------|---------------------------|----------------------------|---------------------------------|-----------------------------------|-----------------------------------|-----------------------------|---------------------------|-----------------------------------|--|
| 1 | 16 | Residential | 80,419,474 | 5.08% | 0.83 | 94,174,427 | 49,436,722 | 9,424,412 | 28,234,281 | 6,760,399 | 318,614 | 13,754,954 | 17.10% |
| 2 | 24 | General Service | 30,478,770 | 10.73% | 1.76 | 30,350,749 | 17,823,543 | 3,389,237 | 8,116,212 | 903,627 | 118,129 | (128,022) | -0.42% |
| 3 | 36 | Large General Service | 39,556,518 | 7.27% | 1.19 | 43,397,619 | 28,788,319 | 5,457,575 | 8,811,074 | 169,595 | 171,057 | 3,841,101 | 9.71% |
| 4 | 48T | Large Power Service | 37,900,320 | 4.23% | 0.69 | 45,331,994 | 32,757,567 | 6,199,622 | 5,975,835 | 218,847 | 180,123 | 7,431,673 | 19.61% |
| 5 | 40 | Irrigation | 8,316,235 | 4.28% | 0.70 | 10,007,329 | 5,402,007 | 1,029,825 | 2,985,725 | 555,922 | 33,850 | 1,691,094 | 20.33% |
| 6 | 15,52,54,57 | Street Lighting | 1,346,383 | 7.13% | 1.17 | 1,479,830 | 457,073 | 88,779 | 846,230 | 83,581 | 4,166 | 133,448 | 9.91% |
| 7 | | Total Washington Jurisdiction | 198,017,701 | 0.00% | 0.00 | 224,741,949 | 134,665,232 | 25,589,450 | 54,969,357 | 8,691,971 | 825,939 | 26,724,248 | 13.50% |

Footnotes:

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