

Exhibit No. \_\_ (BAE-2)  
Dockets UE-140762 et al.  
Witness: Betty A. Erdahl

BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFIC POWER & LIGHT  
COMPANY,

Respondent.

UE-140762 and UE-140617  
(consolidated)

In the Matter of the Petition of

PACIFIC POWER & LIGHT  
COMPANY,

For an Order Approving Deferral of  
Costs Related to Colstrip Outage.

DOCKET UE-131384 (consolidated)

In the Matter of the Petition of

PACIFIC POWER & LIGHT  
COMPANY,

For an Order Approving Deferral of  
Costs Related to Declining Hydro  
Generation.

DOCKET UE-140094 (consolidated)

EXHIBIT TO TESTIMONY OF

Betty A. Erdahl

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

*Summary of Deferred Amounts*

October 10, 2014

**PacifiCorp**  
**Washington General Rate Case - December 2013**  
**Request to Amortize Deferred Amounts**  
**Summary of Deferred Amounts (\$s)**

<u>Line</u>		<u>Increase to Expense</u>	
1	Colstrip Deferral - UE-131384	1,878,383	Ref page 2
2	Depreciation Deferral - UE-132350	(836,250)	Ref page 2

Washington General Rate Case - December 2013  
 Amortization Schedule - Deferrals for Colstrip Outage, Hydro, and Depreciation

(\$\$)

	UE 131389		UE 132350		Total	Amortization	Interest Rate [1]	Interest	Ending Balance
	Beg Balance	Colstrip Deferral	Depreciation Deferral	Deferrals					
2013 June	0			0			0.000%	0	55,173
2013 July	0	55,173		55,173			0.000%	0	316,816
2013 August	55,173	261,643		261,643			0.000%	0	604,392
2013 September	316,816	287,576		287,576			0.000%	0	895,364
2013 October	604,392	290,972		290,972			0.000%	0	1,181,127
2013 November	895,364	285,764		285,764			0.000%	0	1,332,316
2013 December	1,181,127	151,189		151,189			0.000%	0	1,593,846
2014 January	1,332,316	317,280	(55,750)	261,530			0.000%	0	1,766,883
2014 February	1,593,846	228,787	(55,750)	173,037			0.000%	0	1,711,133
2014 March	1,766,883		(55,750)	(55,750)			0.000%	0	1,655,383
2014 April	1,711,133		(55,750)	(55,750)			0.000%	0	1,599,633
2014 May	1,655,383		(55,750)	(55,750)			0.000%	0	1,543,883
2014 June	1,599,633		(55,750)	(55,750)			0.000%	0	1,488,133
2014 July	1,543,883		(55,750)	(55,750)			0.000%	0	1,432,383
2014 August	1,488,133		(55,750)	(55,750)			0.000%	0	1,376,633
2014 September	1,432,383		(55,750)	(55,750)			0.000%	0	1,320,883
2014 October	1,376,633		(55,750)	(55,750)			0.000%	0	1,265,133
2014 November	1,320,883		(55,750)	(55,750)			0.000%	0	1,209,383
2014 December	1,265,133		(55,750)	(55,750)			0.000%	0	1,153,633
2015 January	1,209,383		(55,750)	(55,750)			0.000%	0	1,097,883
2015 February	1,153,633		(55,750)	(55,750)			0.000%	0	1,042,133
2015 March	1,097,883		(55,750)	(55,750)			0.000%	0	955,289
2015 April	1,042,133			0	(86,844)		0.000%	0	868,444
2015 May	955,289			0	(86,844)		0.000%	0	781,600
2015 June	868,444			0	(86,844)		0.000%	0	694,755
2015 July	781,600			0	(86,844)		0.000%	0	607,911
2015 August	694,755			0	(86,844)		0.000%	0	521,067
2015 September	607,911			0	(86,844)		0.000%	0	434,222
2015 October	521,067			0	(86,844)		0.000%	0	347,378
2015 November	434,222			0	(86,844)		0.000%	0	260,533
2015 December	347,378			0	(86,844)		0.000%	0	173,689
2016 January	260,533			0	(86,844)		0.000%	0	86,844
2016 February	173,689			0	(86,844)		0.000%	0	(0)
2016 March	86,844			0	(86,844)		0.000%	0	
				1,878,383	(836,250)			1,042,133	(1,042,133)

Ref page 1, ln 1 Ref page 1, ln 2 Ref page 1 Ref page 1

[1] Interest rates reflects total authorized weighted average cost of capital in effect at time of deferral