

Line No.	Description	Adj. No.	Pacific Power - Original Filing			Public Counsel			Rev. Req. Difference G = F - C	Public Counsel Position
			NOI	Rate Base	Rev. Req.	NOI	Rate Base	Rev. Req.		
1	Unadjusted Washington Allocated Data (Per Books)		53,650,957	781,321,066	5,459,220	53,650,957	781,321,066	5,459,220	-	
	REVENUE									
2	Temperature Normalization	3.1	(571,522)	-	921,602	(571,522)	-	921,602	(0)	PC Neutral in Direct
3	Revenue Normalizing	3.2	(5,477,991)	-	8,833,475	(5,477,991)	-	8,833,475	0	PC Neutral in Direct
4	Effective Price Change	3.3	5,273,123	-	(8,503,117)	5,273,122	-	(8,503,116)	0	PC Neutral in Direct
5	SO2 Emission Allowance Sales	3.4	1,855	(1,645)	(3,184)	1,855	(1,645)	(3,185)	(1)	PC Neutral in Direct
6	Renewable Energy Credits	3.5	(288,402)	-	465,060	(288,402)	-	465,060	1	PC Neutral in Direct
7	Wheeling Revenue	3.6	58,936	-	(95,036)	58,936	-	(95,036)	0	PC Neutral in Direct
	O&M									
8	Miscellaneous Expense & Revenue	4.1	107,519	-	(173,378)	107,519	-	(173,378)	(0)	PC Neutral in Direct
9	General Wage Increase (Annualizing)	4.2	(62,648)	-	101,022	(62,648)	-	101,022	(0)	PC Neutral in Direct
10	Legal Expenses	4.3	65,657	-	(105,875)	65,657	-	(105,875)	-	PC Neutral in Direct
11	Irrigation Load Control Program	4.4	1,650	-	(2,661)	1,650	-	(2,661)	(0)	PC Neutral in Direct
12	Remove Non-Recurring Entries	4.5	(90,925)	-	146,620	(90,925)	-	146,621	0	PC Neutral in Direct
13	DSM Expense Removal	4.6	7,496,439	-	(12,088,301)	7,496,439	-	(12,088,301)	0	PC Neutral in Direct
14	Insurance Expense	4.7	(184,003)	-	296,712	(184,003)	-	296,712	-	PC Neutral in Direct
15	Advertising	4.8	15	-	(24)	15	-	(24)	0	PC Neutral in Direct
16	Member -ships & Subscript -ions	4.9	5,873	-	(9,471)	5,873	-	(9,471)	(0)	PC Neutral in Direct
17	Revenue-Sensitive/ Uncollectible Expense	4.10	(269,665)	-	434,845	(269,665)	-	434,845	0	PC Neutral in Direct
18	Employee Reductions	PC-1	-	-	-	426,187	-	(687,244)	(687,244)	PC Recommended
19	Pension Expense Reduction	PC-2	-	-	-	51,062	-	(82,339)	(82,339)	PC Recommended
20	OPEB Expense Reduction	PC-3	-	-	-	116,001	-	(187,055)	(187,055)	PC Recommended
21	Salary Overhead Cost Normalization	PC-4	-	-	-	11,882	-	(19,161)	(19,161)	PC Recommended
	POWER COSTS									
22	Net Power Costs - Removal	5.1	4,882,290	-	(7,872,883)	4,882,290	-	(7,872,884)	(1)	PC Neutral in Direct
23	Colstrip #3 Removal	5.2	430,352	(7,809,780)	(1,613,290)	430,352	(8,010,771)	(1,636,950)	(23,660)	AMA Rate Base
	DEPRECIATION/AMORTIZATION									
24	End-of-Period Plant Reserves	6.1	-	(15,072,680)	(1,774,286)	-	-	-	1,774,286	AMA Rate Base
25	Annualization of Base Period Depr./Amort. Expense	6.2	(350,091)	214,125	589,741	-	-	-	(589,741)	AMA Rate Base
26	Hydro Decommissioning	6.3	-	(160,400)	(18,882)	-	-	-	18,882	AMA Rate Base
27	Accelerated Depreciation on Jim Bridger & Colstrip	6.4	(6,376,618)	(3,188,309)	9,907,232	-	-	-	(9,907,232)	PC Opposes
	TAX ADJUSTMENTS									
28	Interest True Up	7.1	306,887	-	(494,867)	230,399	-	(371,527)	123,340	AMA Rate Base and PC Modified
29	Property Tax Expense	7.2	(166,290)	-	268,148	(166,290)	-	268,148	-	PC Neutral in Direct
30	Production Tax Credit	7.3	47,086	-	(75,927)	47,086	-	(75,928)	(1)	PC Neutral in Direct
31	PowerTax ADIT Balance	7.4	-	9,290,956	1,093,688	-	13,399,694	1,577,350	483,662	AMA Rate Base
32	WA Low Income Tax Credit	7.5	12,289	-	(19,816)	12,289	-	(19,816)	-	PC Neutral in Direct
33	Flow-Through Adjustment	7.6	(2,123,178)	(2,260,168)	3,157,651	(2,123,178)	(2,260,168)	3,157,651	0	PC Neutral in Direct
34	Remove Deferred State Tax Expense & Balance	7.7	77,895	(78)	(125,618)	71,221	(78)	(114,856)	10,762	AMA Rate Base
35	WA Public Utility Tax Adjustment	7.8	(182,112)	-	293,662	(182,112)	-	293,662	-	PC Neutral in Direct
36	AFUDC Equity	7.9	(1,353)	-	2,183	(1,353)	-	2,182	(1)	PC Neutral in Direct
	RATE BASE									
37	Jim Bridger Mine Rate Base	8.1	-	27,838,518	3,277,021	-	28,996,225	3,413,301	136,280	AMA Rate Base
38	Environmental Remediation	8.2	(434,575)	(849,177)	600,808	(434,575)	(849,177)	600,808	0	PC Neutral in Direct
39	Customer Advances for Construction	8.3	-	(997,745)	(117,450)	-	(997,745)	(117,450)	(0)	PC Neutral in Direct
40	Pro Forma Major Plant Additions	8.4	(1,338,761)	24,354,578	5,025,712	(471,942)	20,323,460	3,153,408	(1,872,304)	PC Modified
41	Miscellaneous Rate Base	8.5	-	(23,631,671)	(2,781,811)	-	(23,631,672)	(2,781,811)	(0)	PC Neutral in Direct
42	Removal of Colstrip #4 AFUDC	8.6	17,991	(342,058)	(69,276)	17,991	(342,058)	(69,277)	(1)	PC Neutral in Direct
43	Trojan Unrecovered Plant	8.7	2,901	(277,124)	(37,300)	2,901	(277,124)	(37,300)	0	PC Neutral in Direct
44	Customer Service Deposits	8.8	(2,831)	(3,272,583)	(380,668)	(2,831)	(3,272,583)	(380,668)	(0)	PC Neutral in Direct
45	Misc. Asset Sales and Removals	8.9	-	210,870	24,823	-	210,870	24,823	(0)	PC Neutral in Direct
46	Investor Supplied Working Capital	8.10	-	23,962,204	2,820,719	-	23,962,204	2,820,719	(0)	PC Neutral in Direct
47	End-of-Period Plant Balances	8.11	-	27,245,532	3,207,217	-	-	-	(3,207,217)	AMA Rate Base
48	Chehalis Regulatory Asset Adjustment	8.12	-	(1,861,470)	(219,124)	-	(1,861,470)	(219,124)	-	PC Neutral in Direct
49	Idaho Asset Exchange	8.13	-	3,411,203	401,551	-	3,118,614	367,109	(34,442)	AMA Rate Base
50	Jim Bridger Unit 3 Plant Retirements	PC-5	-	-	-	45,129	-	(72,772)	(72,772)	PC Recommended
51	Production Factor (Blank)	9.1	-	-	-	-	-	-	-	
52	Total Adjusted Results		54,518,748	838,124,165	10,746,471	62,679,376	829,827,642	(3,389,490)	(14,135,961)	

53 Rate of Return 7.30% Per Company, PC Neutral in Direct
 54 Gross Revenue Conversion Factor 62.014% Per Company, PC Neutral in Direct

Sources:

Col. A, B and C: Company Exh. No. SEM-2, page 1.