

**BEFORE THE**  
**WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND	)	
TRANSPORTATION COMMISSION,	)	
	)	
Complainant,	)	
	)	
v.	)	DOCKET NOS. UE-140762 and
	)	UE-140617 ( <i>consolidated</i> )
PACIFICORP D/B/A PACIFIC POWER &	)	
LIGHT COMPANY,	)	
	)	
Respondent.	)	
_____	)	
	)	
In the Matter of the Petition of	)	
	)	
PACIFIC POWER & LIGHT	)	DOCKET NO. UE-131384
COMPANY,	)	( <i>consolidated</i> )
	)	
For an Order Approving Deferral of	)	
Costs Related to Colstrip Outage	)	
_____	)	
	)	
In the Matter of the Petition of	)	
	)	
PACIFIC POWER & LIGHT	)	DOCKET NO. UE-140094
COMPANY,	)	( <i>consolidated</i> )
	)	
For an Order Approving Deferral of	)	
Costs Related to Declining Hydro	)	
Generation	)	
_____	)	

**EXHIBIT NO. \_\_\_(RRS-6)**

**PRODUCTION-RELATED COSTS  
ALLOCATED USING A 4 CP METHOD (PEAK CREDIT)**

**October 10, 2014**

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending December 2013**  
**WCA Method - 43%D / 57%E; 4 Coincident Peaks**  
**5.78% = Earned Return on Rate Base**

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	140,088,119	2.07%	0.36	155,517,250	94,734,762	23,554,226	28,894,989	5,770,739	2,562,534	15,429,131	11.01%
2	24	Small General Service	48,473,096	12.60%	2.18	40,954,312	26,075,328	6,479,175	6,830,472	772,257	797,081	(7,518,784)	-15.51%
3	36	Large General Service <1,000 kW	66,810,176	8.12%	1.40	62,933,021	43,893,615	10,941,176	6,863,878	6,747	1,227,603	(3,877,155)	-5.80%
4	48T	Large General Service >1,000 kW	26,035,610	8.31%	1.44	24,431,473	17,365,538	4,328,229	2,226,687	28,949	482,070	(1,604,137)	-6.16%
5	48T	Dedicated Facilities	24,940,664	4.89%	0.85	25,498,071	19,649,253	4,892,960	434,942	14,768	506,148	557,406	2.23%
6	40	Agricultural Pumping Service	12,666,289	16.06%	2.78	9,812,059	5,983,849	1,482,362	2,014,215	134,089	197,544	(2,854,230)	-22.53%
7	15,52,54,57	Street Lighting	1,648,057	8.97%	1.55	1,515,826	520,076	128,650	750,009	96,538	20,552	(132,231)	-8.02%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	208,222,421	51,806,778	48,015,192	6,824,088	5,793,532	0	0.00%

**Footnotes :**

- Column C : Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.  
Column D : Calculated Return on Ratebase per January 2013 through December 2013 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 January 2013 through December 2013 Embedded COS Study  
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.  
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.  
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.  
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.  
Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 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 December 2013**  
**WCA Method - 43%D / 57%E; 4 Coincident Peaks**  
**7.76% = Target Return on Rate Base**

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	16	Residential	140,088,119	2.07%	0.36	168,809,689	101,927,261	25,780,888	32,787,587	5,718,441	2,595,512	28,721,570	20.50%
2	24	Small General Service	48,473,096	12.60%	2.18	44,484,487	28,055,127	7,087,257	7,767,923	767,673	806,507	(3,988,609)	-8.23%
3	36	Large General Service <1,000 kW	66,810,176	8.12%	1.40	68,246,199	47,230,061	11,975,092	7,798,336	(262)	1,242,972	1,436,023	2.15%
4	48T	Large General Service >1,000 kW	26,035,610	8.31%	1.44	26,464,979	18,685,707	4,737,371	2,524,720	29,045	488,136	429,369	1.65%
5	48T	Dedicated Facilities	24,940,664	4.89%	0.85	27,508,301	21,144,016	5,356,296	480,379	14,752	512,857	2,567,636	10.29%
6	40	Agricultural Pumping Service	12,666,289	16.06%	2.78	10,701,106	6,438,055	1,619,990	2,311,602	131,692	199,767	(1,965,183)	-15.52%
7	15,52,54,57	Street Lighting	1,648,057	8.97%	1.55	1,648,517	559,281	140,695	830,647	97,131	20,762	460	0.03%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	224,039,510	56,697,589	54,501,194	6,758,472	5,866,512	27,201,266	8.48%

**Footnotes :**

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