

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-8)

**MODIFICATIONS FOR PRODUCTION-RELATED
COST ALLOCATION & TRANSMISSION COST ALLOCATION**

October 10, 2014

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
Production WCA Method - 43%D / 57%E, 4 Coincident Peaks
Transmission-Related Costs Allocated Using a 12 CP Method
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	1.86%	0.32	156,465,257	94,518,377	24,717,678	28,895,867	5,770,800	2,562,534	16,377,138	11.69%
2	24	Small General Service	48,473,096	12.84%	2.22	40,736,321	26,044,265	6,292,566	6,830,166	772,243	797,081	(7,736,775)	-15.96%
3	36	Large General Service <1,000 kW	66,810,176	8.16%	1.41	62,866,311	43,823,181	10,944,957	6,863,827	6,743	1,227,603	(3,943,865)	-5.90%
4	48T	Large General Service >1,000 kW	26,035,610	8.57%	1.48	24,276,936	17,345,309	4,194,110	2,226,507	28,939	482,070	(1,758,675)	-6.75%
5	48T	Dedicated Facilities	24,940,664	5.90%	1.02	24,871,426	19,653,281	4,263,096	434,173	14,727	506,148	(69,239)	-0.28%
6	40	Agricultural Pumping Service	12,666,289	15.09%	2.61	10,020,920	5,961,280	1,713,522	2,014,470	134,103	197,544	(2,645,369)	-20.89%
7	15,52,54,57	Street Lighting	1,648,057	11.57%	2.00	1,424,842	524,642	33,227	749,889	96,532	20,552	(223,215)	-13.54%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	207,870,335	52,159,157	48,014,899	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
Production WCA Method - 43%D / 57%E, 4 Coincident Peaks
Transmission-Related Costs Allocated Using a 12 CP Method
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	1.86%	0.32	169,853,075	101,711,079	27,039,699	32,788,284	5,718,501	2,595,512	29,764,956	21.25%
2	24	Small General Service	48,473,096	12.84%	2.22	44,244,565	28,024,107	6,878,686	7,767,606	767,659	806,507	(4,228,532)	-8.72%
3	36	Large General Service <1,000 kW	66,810,176	8.16%	1.41	68,172,775	47,159,631	11,972,153	7,798,286	(266)	1,242,972	1,362,599	2.04%
4	48T	Large General Service >1,000 kW	26,035,610	8.57%	1.48	26,294,893	18,665,481	4,587,693	2,524,548	29,035	488,136	259,283	1.00%
5	48T	Dedicated Facilities	24,940,664	5.90%	1.02	26,818,612	21,148,057	4,663,341	479,643	14,713	512,857	1,877,947	7.53%
6	40	Agricultural Pumping Service	12,666,289	15.09%	2.61	10,930,978	6,415,489	1,872,175	2,311,842	131,705	199,767	(1,735,311)	-13.70%
7	15,52,54,57	Street Lighting	1,648,057	11.57%	2.00	1,548,379	563,855	36,109	830,528	97,126	20,762	(99,677)	-6.05%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	223,687,699	57,049,856	54,500,738	6,758,472	5,866,512	27,201,266	8.48%

Footnotes :

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