

Pacific Power & Light Company
 - Washington Operations
 SUMMARY OF ADJUSTMENTS
 Test Year Ended December 31, 2013

Docket UE-140762 et al.
 Exhibit No. DMR-2
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 Revised (10/17/14)

Line	Description	Rate Base	Net Operating Income	Revenue Requirement Impact
1	Company Adjusted Amounts	849,625,443	48,317,806	
2	Per Company Revenue Requirement Increase at 7.67% ROR			27,201,268
	<u>Public Counsel Adjustments:</u>			
3	Reduction in Revenue Requirement at PC's Rate of Return - 7.32%			(4,865,676)
4	Limit Major Plant Adds to Actual Through June 2014	(21,726,982)	617,427	(3,562,829)
5	Remove Depreciation on Plant Retired Jan - June 2014		18,306	(29,555)
6	Limit Wage Increases to December 2014		443,699	(716,337)
7	Reflect Current Employee Level		245,463	(396,291)
8	Known & Measurable Pension Expense Reduction		761,942	(1,230,130)
9	Known & Measurable OPEB Expense Reduction		65,446	(105,660)
10	Remove IHS Global Insight Escalation		936,190	(1,511,447)
11	Additional Liability Expense Adjustment		148,504	(239,754)
12	Reverse Sch. 300 Changes Adjustment		(55,086)	88,934
13	Reverse Collection Agency Fee Adjustment		(27,339)	44,138
14	Interest Synchronization		1,098,460	(1,773,426)
15	Revenue Requirement Based on Above Adjustments			<u>12,903,236</u>
16	Revenue Requirement Impact Resulting from Situs Assignment of Purchase Power Agreements with Qualified Facilities			<u>(10,000,000)</u>
17	Revenue Requirement, per Public Counsel			<u>2,903,236</u>