

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

In the Matter of the Joint Application of  
PACIFICORP and PACIFICORP,  
WASHINGTON, INC. for an Order  
Approving (1) the Transfer of Distribution  
Property from PacifiCorp to an Affiliate,  
PacifiCorp, Washington, Inc., (2) the Transfer  
by PacifiCorp of Certain Utility Property to an  
Affiliate, the Service Company, and (3) the  
Proposed Accounting Treatment for Regulatory  
Assets and Liabilities, and an Order Granting  
an Exemption under RCW 80.08.047 for the  
Issuance or Assumption of Securities and  
Encumbrance of Assets by PacifiCorp,  
Washington, Inc. and/or PacifiCorp

Docket No. UE-001878

PACIFICORP

EXHIBIT TO  
DIRECT TESTIMONY OF  
DAVID L. TAYLOR

June 2001





