

Exhibit No. RBD-2
Docket UE-15____
Witness: R. Bryce Dalley

**BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

PACIFIC POWER & LIGHT
COMPANY,

Petition For a Rate Increase Based on a Modified
Commission Basis Report, Two-Year Rate Plan,
and Decoupling Mechanism.

Docket UE-15____

PACIFIC POWER & LIGHT COMPANY

EXHIBIT OF R. BRYCE DALLEY

Summary Sheets from Commission Basis Reports from 2006 through 2014

November 2015

UE-070 882 (SI)



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

May 1, 2007

VIA OVERNIGHT DELIVERY

Washington Utilities & Transportation Commission
1300 South Evergreen Park Drive, S. W.
P.O. Box 47250
Olympia, Washington 98504-7250

RECEIVED
RECORDS MANAGEMENT
07 MAY - 1 AM 9:36
STATE OF WASH.
UTIL. AND TRANSP.
COMMISSION

Attention: Carole Washburn, Executive Secretary

Enclosed for filing is an original and two (2) copies of the December 31, 2006 annual report summarizing actual and normalized results of operations as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the Western Control Area allocation methodology.

PacifiCorp is filing this annual report in compliance with Section (2) Commission Basis Report, part (d) of WAC 480-100-257, financial reporting requirements.

If you have any questions, please call Shay LaBray at (503) 813-6176 or me at (503) 813-6048.

Sincerely,

Paul M. Wrigley
Director, Regulatory Strategy & MSP

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ending
December 31, 2006

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2006

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	217,928,616	4,738,406	222,667,022	-	222,667,022	-	222,667,022
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	143,669,589	-	143,669,589	-	143,669,589	-	143,669,589
5 Other Operating Revenues	6,901,262	1,312,488	8,213,751	-	8,213,751	1,464,463	9,678,214
6 Total Operating Revenues	368,499,467	6,050,895	374,550,361	-	374,550,361	1,464,463	376,014,824
7							
8 Operating Expenses:							
9 Steam Production	37,295,751	-	37,295,751	73,313	37,369,064	110,096	37,479,161
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	5,504,511	-	5,504,511	27,205	5,531,716	40,854	5,572,570
12 Other Power Supply	185,225,637	19,040,163	204,265,800	(183,761)	204,082,038	791,957	204,873,995
13 Transmission	19,865,178	(106,501)	19,758,678	14,143	19,772,820	21,238	19,794,059
14 Distribution	14,031,068	(1,158)	14,029,910	(248,897)	13,781,013	207,486	13,988,499
15 Customer Accounting	8,846,915	(102,569)	8,744,347	(96,544)	8,647,803	114,910	8,762,713
16 Customer Service & Info	7,211,232	(6,417,216)	794,017	(21,639)	772,378	7,914	780,292
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	16,034,674	(2,800,866)	13,233,808	(774,830)	12,458,978	41,748	12,500,726
19 Total O&M Expenses	294,014,966	9,611,854	303,626,821	(1,211,011)	302,415,810	1,336,204	303,752,014
20 Depreciation	28,722,260	(777,492)	27,944,768	700,456	28,645,224	1,115,946	29,761,171
21 Amortization	4,428,079	(329,880)	4,098,199	52,096	4,150,294	144,168	4,294,462
22 Taxes Other Than Income	13,470,325	(324,022)	13,146,303	-	13,146,303	1,275,093	14,421,396
23 Income Taxes - Federal	903,712	(1,153,237)	(249,525)	(2,019,704)	(2,269,229)	(3,307,677)	(5,576,906)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	5,866,526	(4,740,500)	1,126,026	758,381	1,884,407	1,038,648	2,922,954
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(1,268,579)	805,888	(462,690)	-	(462,690)	-	(462,690)
28 Total Operating Expenses:	346,137,289	3,092,511	349,229,801	(1,719,782)	347,510,019	1,602,382	349,112,401
29							
30 Operating Rev For Return:	22,362,177	2,958,383	25,320,560	1,719,782	27,040,342	(137,919)	26,902,423
31							
32 Rate Base:							
33 Electric Plant In Service	1,056,702,618	(7,939,628)	1,048,762,990	21,392,280	1,070,155,270	63,519,724	1,133,674,994
34 Plant Held For Future Use	1,472	-	1,472	-	1,472	-	1,472
35 Misc Deferred Debits	1,439,913	1,937,626	3,377,539	-	3,377,539	-	3,377,539
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,752,980	-	1,752,980	-	1,752,980	-	1,752,980
39 Fuel Stock	2,129,170	-	2,129,170	-	2,129,170	512,569	2,641,739
40 Material & Supplies	6,309,324	-	6,309,324	-	6,309,324	-	6,309,324
41 Working Capital	5,408,021	(433,851)	4,974,170	(36,025)	4,938,145	(7,765)	4,930,380
42 Weatherization	2,248,214	-	2,248,214	-	2,248,214	-	2,248,214
43 Misc Rate Base	700,064	(700,064)	-	-	-	-	-
44 Total Electric Plant:	1,076,691,776	(7,135,917)	1,069,555,859	21,356,255	1,090,912,114	64,024,528	1,154,936,642
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(419,462,461)	15,406,997	(404,055,464)	(350,228)	(404,405,692)	(557,973)	(404,963,665)
48 Accum Prov For Amort	(29,328,241)	-	(29,328,241)	(26,048)	(29,354,289)	(72,084)	(29,426,373)
49 Accum Def Income Tax	(80,644,273)	(8,213,440)	(88,857,713)	(339,245)	(89,196,957)	(921,705)	(90,118,662)
50 Unamortized ITC	(1,738,713)	264,700	(1,474,013)	-	(1,474,013)	-	(1,474,013)
51 Customer Adv For Const	(650,803)	294,563	(356,240)	-	(356,240)	-	(356,240)
52 Customer Service Deposits	-	(2,322,769)	(2,322,769)	-	(2,322,769)	-	(2,322,769)
53 Misc Rate Base Deductions	(8,661,863)	(3,173,321)	(11,835,184)	-	(11,835,184)	-	(11,835,184)
54							
55 Total Rate Base Deductions:	(540,486,354)	2,266,731	(538,229,623)	(715,621)	(538,945,143)	(1,551,762)	(540,496,905)
56							
57 Total Rate Base:	536,205,422	(4,879,186)	531,326,236	20,640,734	551,966,970	62,472,766	614,439,737
58							
59 Return on Rate Base	4.170%	-	4.766%	-	4.899%	-	4.378%
60 Return on Equity	2.078%	1.155%	3.233%	0.269%	3.492%	-1.011%	2.482%
61							
62 TAX CALCULATION:							
63 Operating Revenue	29,132,415	(2,935,454)	26,196,961	458,459	26,655,420	(2,406,949)	24,248,471
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	16,565,479	(412,975)	16,152,505	627,486	16,779,990	1,899,194	18,679,184
67 Schedule "M" Additions	47,013,517	(1,096,629)	45,916,888	824,106	46,740,994	1,112,644	47,853,638
68 Schedule "M" Deductions	56,998,419	(324,145)	56,674,274	2,720,886	59,395,260	3,710,533	63,105,794
69 Income Before Tax	2,582,034	(3,294,963)	(712,929)	(2,065,907)	(2,778,836)	(6,904,033)	(9,682,869)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	2,582,034	(3,294,963)	(712,929)	(2,065,907)	(2,778,836)	(6,904,033)	(9,682,869)
73							
74 Federal Income Taxes + Other	903,712	(1,153,237)	(249,525)	(2,019,704)	(2,269,229)	(3,307,677)	(5,576,906)

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.
(2) Type 2 adjustments annualize changes that occurred during the test period.
(3) Type 3 adjustments are known and measurable items that will occur in a future test period.



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2008

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: Carole Washburn
Executive Secretary

Re: Results of Operations for period ending December 2007

Enclosed for your information are three copies of the December 31, 2007 annual report summarizing actual and normalized results of operations for the 12 months ended December 31, 2007, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the Western Control Area allocation methodology.

If you have any questions, please call me at (503) 813-6048.

Sincerely,

A handwritten signature in cursive script that reads "Paul Wrigley".

Paul Wrigley
Director, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ending
December 2007

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2007

	(1) Unadjusted Results	(2) Type 1 Adjustments	(3) Total Adjusted Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(6) Type 3 Adjustments	(7) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	232,872,099	(5,828,310)	227,043,790	6,804,318	233,848,108	-	233,848,108
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	110,019,662	-	110,019,662	-	110,019,662	-	110,019,662
5 Other Operating Revenues	10,260,222	(1,277,170)	8,983,052	20,110	9,003,162	3,345,874	12,349,036
6 Total Operating Revenues	353,151,983	(7,105,479)	346,046,503	6,824,428	352,870,931	3,345,874	356,216,805
7							
8 Operating Expenses:							
9 Steam Production	40,856,873	-	40,856,873	15,042	40,871,914	53,874	40,925,788
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	4,538,177	195,585	4,733,762	5,595	4,739,357	20,039	4,759,396
12 Other Power Supply	167,636,965	3,770,251	171,407,216	1,184	171,408,400	1,314,213	172,722,612
13 Transmission	22,579,667	(7,834)	22,571,833	659	22,572,493	(11,939)	22,560,553
14 Distribution	13,716,238	(570)	13,715,668	13,519	13,729,187	65,194	13,794,382
15 Customer Accounting	7,407,988	227,680	7,635,668	26,741	7,662,409	46,409	7,708,818
16 Customer Service & Info	4,901,451	(4,337,010)	564,441	764	565,205	2,737	567,942
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	12,118,825	(609,922)	11,508,903	18,443	11,527,345	343,139	11,870,485
19 Total O&M Expenses	273,756,183	(781,820)	272,984,363	81,947	273,076,310	1,833,666	274,909,976
20 Depreciation	30,746,422	(852,006)	29,894,417	(1,627,805)	28,266,612	2,106,882	30,373,494
21 Amortization	3,974,469	(276,257)	3,704,212	4,858	3,709,070	697,311	4,406,381
22 Taxes Other Than Income	13,981,265	(38,104)	13,542,161	-	13,542,161	748,855	14,291,016
23 Income Taxes - Federal	125,225	(2,372,338)	(2,247,113)	261,939	(1,985,174)	(5,827,394)	(7,812,569)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	6,096,633	(2,387,126)	3,709,508	1,881,244	5,590,752	3,630,904	9,221,656
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(845,739)	352,953	(492,786)	-	(492,786)	-	(492,786)
28 Total Operating Expenses:	327,434,460	(6,329,699)	321,104,761	602,184	321,706,945	3,190,224	324,897,169
29							
30 Operating Rev For Return:	25,717,523	(775,781)	24,941,742	6,222,244	31,163,986	155,650	31,319,637
31							
32 Rate Base:							
33 Electric Plant In Service	1,115,609,058	(1,040,670)	1,114,568,388	36,907,947	1,151,476,335	52,950,484	1,204,426,819
34 Plant Held for Future Use	96,623	-	96,623	-	96,623	-	96,623
35 Misc Deferred Debits	6,215,455	-	6,215,455	-	6,215,455	1,058,195	7,273,650
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	2,238,090	-	2,238,090	-	2,238,090	-	2,238,090
39 Fuel Stock	2,289,783	-	2,289,783	-	2,289,783	163,952	2,453,735
40 Material & Supplies	5,749,544	-	5,749,544	-	5,749,544	-	5,749,544
41 Working Capital	5,943,860	(1,625,483)	4,318,377	3,835	4,322,211	(38,183)	4,286,029
42 Weatherization	2,114,234	-	2,114,234	-	2,114,234	-	2,114,234
43 Misc Rate Base	529,807	(529,807)	(0)	-	(0)	-	(0)
44 Total Electric Plant:	1,140,786,453	(3,195,960)	1,137,590,493	36,911,782	1,174,602,275	54,136,449	1,228,638,724
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(438,741,231)	16,463,078	(422,278,152)	813,902	(421,464,250)	(1,053,441)	(422,517,691)
48 Accum Prov For Amort	(30,966,722)	266,011	(30,700,711)	(2,429)	(30,703,140)	(70,507)	(30,773,647)
49 Accum Def Income Tax	(90,687,519)	(3,786,004)	(94,473,523)	(521,915)	(94,995,438)	(970,813)	(95,966,251)
50 Unamortized ITC	(1,518,612)	234,460	(1,284,152)	-	(1,284,152)	-	(1,284,152)
51 Customer Adv For Const	(27,947)	(483,191)	(511,138)	-	(511,138)	-	(511,138)
52 Customer Service Deposits	-	(2,391,908)	(2,391,908)	-	(2,391,908)	-	(2,391,908)
53 Misc Rate Base Deductions	(6,076,250)	(4,188,603)	(10,265,853)	-	(10,265,853)	-	(10,265,853)
54							
55 Total Rate Base Deductions	(568,018,280)	6,112,843	(561,905,438)	289,558	(561,615,880)	(2,094,761)	(563,710,640)
56							
57 Total Rate Base:	572,768,173	2,916,883	575,685,056	37,201,340	612,886,395	52,041,688	664,928,084
58							
59 Return on Rate Base	4.490%	-	4.333%	-	5.085%	-	4.710%
60 Return on Equity	2.716%	-0.313%	2.403%	1.493%	3.896%	-0.743%	3.153%
61							
62 TAX CALCULATION:							
63 Operating Revenue	31,939,382	(5,535,245)	26,404,137	8,365,427	34,769,564	(2,040,840)	32,728,724
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	-	-	-	-	-	-	-
66 Interest	17,045,011	798,923	17,843,934	1,153,093	18,997,027	1,613,084	20,610,111
67 Schedule "M" Additions	56,179,478	179,911	56,359,390	(2,779,136)	53,580,253	1,829,361	55,409,614
68 Schedule "M" Deductions	70,716,063	623,853	71,339,915	-	71,339,915	6,684,799	78,024,714
69 Income Before Tax	357,786	(6,778,109)	(6,420,323)	4,433,198	(1,987,124)	(8,509,362)	(10,496,487)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	357,786	(6,778,109)	(6,420,323)	4,433,198	(1,987,124)	(8,509,362)	(10,496,487)
73							
74 Federal Income Taxes + Other	125,225	(2,372,338)	(2,247,113)	261,939	(1,985,174)	(5,827,394)	(7,812,569)

(1) Type 1 adjustments involve normalization for out of period adjustments and unusual items that occur during the test period.
(2) Type 2 adjustments annualize changes that occurred during the test period.
(3) Type 3 adjustments are known and measurable items that will occur in a future test period.



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2009

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: David Danner
Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2008

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp (d.b.a. Pacific Power) hereby submits three copies of the 2008 Commission Basis report. This annual report summarizes actual and normalized results of operations for the 12 months ended December 31, 2008, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

A handwritten signature in cursive script that reads "Andrea L. Kelly/ca".

Andrea L. Kelly
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ending
December 2008

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2008

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	244,972,793	6,663,451	251,636,245	(1,677,009)	249,959,235
3 Interdepartmental	-	-	-	-	-
4 Special Sales	152,714,681	-	152,714,681	(88,420,546)	64,294,135
5 Other Operating Revenues	12,279,918	(168,910)	12,111,008	1,002,795	13,113,803
6 Total Operating Revenues	<u>409,967,392</u>	<u>6,494,542</u>	<u>416,461,934</u>	<u>(89,094,761)</u>	<u>327,367,173</u>
7					
8 Operating Expenses:					
9 Steam Production	45,663,726	540,877	46,204,602	(55,717)	46,148,885
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,127,969	(2,820)	6,125,149	111,612	6,236,761
12 Other Power Supply	217,277,753	1,052,437	218,330,190	(107,580,184)	110,750,006
13 Transmission	22,232,971	4,404	22,237,375	2,037,755	24,275,129
14 Distribution	14,417,273	24,848	14,442,120	493,911	14,936,031
15 Customer Accounting	8,405,326	12,206	8,417,532	235,152	8,652,684
16 Customer Service & Info	491,721	(18,511)	473,209	10,214	483,424
17 Sales	-	-	-	-	-
18 Administrative & General	12,368,943	175,910	12,544,854	359,297	12,904,150
19 Total O&M Expenses	<u>326,985,682</u>	<u>1,789,350</u>	<u>328,775,032</u>	<u>(104,387,962)</u>	<u>224,387,070</u>
20 Depreciation	32,926,482	2,284,370	35,210,852	174,929	35,385,781
21 Amortization	4,432,747	(223,298)	4,209,449	568,669	4,778,118
22 Taxes Other Than Income	15,020,822	312,283	15,333,105	610,488	15,943,593
23 Income Taxes - Federal	(21,146,928)	(3,531,492)	(24,678,420)	1,720,822	(22,957,598)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	32,218,302	(10,560,704)	21,657,598	3,446,477	25,104,075
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(485,472)	(171,650)	(657,122)	-	(657,122)
28 Total Operating Expenses:	<u>389,951,636</u>	<u>(10,101,141)</u>	<u>379,850,494</u>	<u>(97,866,577)</u>	<u>281,983,917</u>
29					
30 Operating Rev For Return:	<u>20,015,756</u>	<u>16,595,683</u>	<u>36,611,439</u>	<u>8,771,817</u>	<u>45,383,256</u>
31					
32 Rate Base:					
33 Electric Plant In Service	1,244,873,050	100,215,101	1,345,088,152	11,310,399	1,356,398,551
34 Plant Held for Future Use	56,103	-	56,103	-	56,103
35 Misc Deferred Debits	8,454,294	(1,572,130)	6,882,164	1,239,099	8,121,263
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,613,583	-	2,613,583	-	2,613,583
39 Fuel Stock	2,618,274	-	2,618,274	1,102,541	3,720,815
40 Material & Supplies	6,718,188	-	6,718,188	-	6,718,188
41 Working Capital	7,657,379	(869,920)	6,787,459	(1,697,216)	5,090,243
42 Weatherization	2,082,126	-	2,082,126	-	2,082,126
43 Misc Rate Base	400,429	(400,429)	-	-	-
44 Total Electric Plant:	<u>1,275,473,425</u>	<u>97,372,623</u>	<u>1,372,846,048</u>	<u>11,954,823</u>	<u>1,384,800,871</u>
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(465,544,996)	12,441,113	(453,103,883)	(174,929)	(453,278,812)
48 Accum Prov For Amort	(33,046,366)	(208,433)	(33,254,799)	(672)	(33,255,471)
49 Accum Def Income Tax	(109,417,815)	(2,218,412)	(111,636,227)	(1,723,239)	(113,359,465)
50 Unamortized ITC	(1,374,125)	184,789	(1,189,336)	217,255	(972,080)
51 Customer Adv For Const	(34,883)	(866,782)	(901,665)	-	(901,665)
52 Customer Service Deposits	-	(2,652,904)	(2,652,904)	-	(2,652,904)
53 Misc Rate Base Deductions	(4,391,358)	(3,365,829)	(7,757,187)	-	(7,757,187)
54					
55 Total Rate Base Deductions	<u>(613,809,543)</u>	<u>3,313,543</u>	<u>(610,496,000)</u>	<u>(1,681,584)</u>	<u>(612,177,584)</u>
56					
57 Total Rate Base:	<u>661,663,882</u>	<u>100,686,166</u>	<u>762,350,048</u>	<u>10,273,239</u>	<u>772,623,287</u>
58					
59 Return on Rate Base	3.025%		4.802%		5.874%
60 Return on Equity	0.021%	3.513%	3.534%	2.118%	5.652%
61					
62 TAX CALCULATION:					
63 Operating Revenue	31,087,131	2,503,487	33,590,618	13,939,116	47,529,733
64 Other Deductions					
65 Interest (AFUDC)	(3,380,785)	-	(3,380,785)	-	(3,380,785)
66 Interest	21,844,865	968,887	22,813,752	307,432	23,121,184
67 Schedule "M" Additions	58,232,848	3,130,864	61,363,712	743,598	62,107,309
68 Schedule "M" Deductions	131,276,693	(155,326)	131,120,366	9,326,231	140,446,598
69 Income Before Tax	<u>(60,419,793)</u>	<u>4,820,789</u>	<u>(55,599,004)</u>	<u>5,049,049</u>	<u>(50,549,955)</u>
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	<u>(60,419,793)</u>	<u>4,820,789</u>	<u>(55,599,004)</u>	<u>5,049,049</u>	<u>(50,549,955)</u>
73					
74 Federal Income Taxes + Other	<u>(21,146,928)</u>	<u>(3,531,492)</u>	<u>(24,678,420)</u>	<u>1,720,822</u>	<u>(22,957,598)</u>



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2010

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: David Danner
Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2009

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp (d.b.a. Pacific Power) hereby submits three copies of the 2009 Commission Basis report. This annual report summarizes actual and normalized results of operations for the 12 months ended December 31, 2009, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to Cathie Allen, Regulatory Manager, at (503) 813-5934.

Sincerely,

A handwritten signature in cursive script that reads "Andrea L. Kelly / ca".

Andrea L. Kelly
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2009

Page 1.1

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2009

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	266,100,835	(6,737,566)	259,363,269	12,402,155	271,765,425
3 Interdepartmental	-	-	-	-	-
4 Special Sales	78,908,399	3,812,559	82,720,957	-	82,720,957
5 Other Operating Revenues	12,582,931	665,132	13,248,063	(1,731,977)	11,516,086
6 Total Operating Revenues	357,592,165	(2,259,875)	355,332,290	10,670,178	366,002,468
7					
8 Operating Expenses:					
9 Steam Production	48,503,263	(1,305,776)	47,197,487	221,675	47,419,162
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,363,918	1,968	6,365,886	95,345	6,461,231
12 Other Power Supply	125,637,415	2,192,093	127,829,507	116,213	127,945,720
13 Transmission	25,422,824	(119,541)	25,303,283	82,465	25,385,748
14 Distribution	13,621,607	6,963	13,628,570	342,694	13,971,264
15 Customer Accounting	8,025,975	4,462	8,030,438	216,216	8,246,653
16 Customer Service & Info	5,423,426	(4,858,857)	564,569	10,034	574,603
17 Sales	-	-	-	-	-
18 Administrative & General	12,185,227	(60,537)	12,124,690	(459,197)	11,665,493
19 Total O&M Expenses	245,183,655	(4,139,226)	241,044,429	625,446	241,669,876
20 Depreciation	36,759,649	(416,154)	36,343,495	193,140	36,536,635
21 Amortization	4,025,425	(170,648)	3,854,777	(182,716)	3,672,060
22 Taxes Other Than Income	17,755,139	(42,191)	17,712,948	141,073	17,854,020
23 Income Taxes - Federal	(14,117,718)	1,812,408	(12,305,309)	(1,155,469)	(13,460,779)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,352,715	4,140,003	26,492,718	(535,240)	25,957,478
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(342,392)	(202,930)	(545,322)	-	(545,322)
28 Total Operating Expenses:	311,616,474	981,262	312,597,736	(913,767)	311,683,969
29					
30 Operating Rev For Return:	45,975,691	(3,241,137)	42,734,554	11,583,945	54,318,498
31					
32 Rate Base:					
33 Electric Plant In Service	1,400,968,641	8,189,229	1,409,157,870	11,480,901	1,420,638,771
34 Plant Held for Future Use	37,398	-	37,398	-	37,398
35 Misc Deferred Debits	6,685,195	(2,720,715)	3,964,481	15,826,136	19,790,617
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,855,497	(2,855,497)	(0)	-	(0)
39 Fuel Stock	3,534,647	-	3,534,647	-	3,534,647
40 Material & Supplies	7,769,071	12,589	7,781,661	-	7,781,661
41 Working Capital	13,627,858	(2,741,111)	10,886,747	79,881	10,966,629
42 Weatherization	2,046,740	-	2,046,740	-	2,046,740
43 Misc Rate Base	270,292	(310,403)	(40,111)	-	(40,111)
44 Total Electric Plant:	1,437,795,340	(425,907)	1,437,369,432	27,386,919	1,464,756,351
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(503,938,825)	16,040,263	(487,898,562)	(312,694)	(488,211,256)
48 Accum Prov For Amort	(34,655,736)	-	(34,655,736)	-	(34,655,736)
49 Accum Def Income Tax	(128,568,113)	(6,481,266)	(135,049,379)	(5,923,963)	(140,973,342)
50 Unamortized ITC	(1,096,753)	144,386	(952,367)	-	(952,367)
51 Customer Adv For Const	(334,913)	23,394	(311,519)	-	(311,519)
52 Customer Service Deposits	-	(2,980,496)	(2,980,496)	-	(2,980,496)
53 Misc Rate Base Deductions	(4,875,144)	(3,243,769)	(8,118,913)	-	(8,118,913)
54					
55 Total Rate Base Deductions:	(673,469,483)	3,502,511	(669,966,972)	(6,236,657)	(676,203,629)
56					
57 Total Rate Base:	764,325,856	3,076,604	767,402,460	21,150,262	788,552,722
58					
59 Return on Rate Base	6.02%		5.57%		6.89%
60 Return on Equity	6.13%	-0.857%	5.28%	2.53%	7.81%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,210,688	2,711,274	56,921,963	9,893,235	66,815,198
64 Other Deductions					
65 Interest (AFUDC)	(4,607,429)	217,373	(4,390,055)	-	(4,390,055)
66 Interest	25,278,043	(3,762,841)	21,515,202	592,977	22,108,180
67 Schedule "M" Additions	64,588,851	(2,569,782)	62,019,068	2,879,761	64,898,829
68 Schedule "M" Deductions	138,465,261	(1,491,350)	136,973,911	1,906,456	138,880,366
69 Income Before Tax	(40,336,336)	5,178,309	(35,158,027)	10,273,563	(24,884,463)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(40,336,336)	5,178,309	(35,158,027)	10,273,563	(24,884,463)
73					
74 Federal Income Taxes + Other	(14,117,718)	1,812,408	(12,305,309)	(1,155,469)	(13,460,779)



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 29, 2011

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: David Danner
Executive Director and Secretary

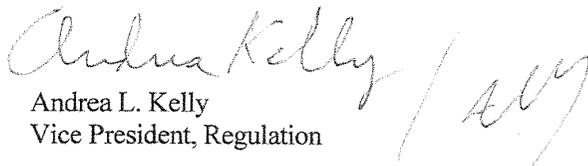
Re: PacifiCorp's Commission Basis Report for period ending December 2010

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp (d.b.a. Pacific Power) hereby submits three copies of the 2009 Commission Basis report. This annual report summarizes actual and normalized results of operations for the 12 months ended December 31, 2010, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to me, at (503) 813-6043.

Sincerely,


Andrea L. Kelly
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2010

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2010

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	256,639,553	14,216,926	270,856,479	24,011,600	294,868,079
3 Interdepartmental	-	-	-	-	-
4 Special Sales	73,640,595	1,133,544	74,774,239	(36,595,002)	38,179,237
5 Other Operating Revenues	25,046,405	(9,192,972)	15,853,433	(9,458,156)	6,395,278
6 Total Operating Revenues	355,326,553	6,157,498	361,484,151	(22,041,558)	339,442,593
7					
8 Operating Expenses:					
9 Steam Production	54,287,893	(1,466,788)	52,821,105	4,105,469	56,926,574
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,968,540	19,008	6,987,548	60,055	7,047,603
12 Other Power Supply	117,981,627	9,076,318	127,057,946	(24,960,001)	102,097,945
13 Transmission	28,772,918	(61,305)	28,711,613	537,298	29,248,911
14 Distribution	11,983,586	9,445	11,993,032	482,638	12,475,669
15 Customer Accounting	8,088,803	6,739	8,095,543	(976,283)	7,119,259
16 Customer Service & Info	9,439,582	(8,853,773)	585,809	7,316	593,125
17 Sales	-	-	-	-	-
18 Administrative & General	10,190,424	627,756	10,818,180	(352,131)	10,466,049
19 Total O&M Expenses	247,713,374	(642,599)	247,070,774	(21,095,639)	225,975,136
20 Depreciation	37,558,469	(213,885)	37,344,583	131,062	37,475,645
21 Amortization	3,960,534	(170,502)	3,790,032	(413,821)	3,376,211
22 Taxes Other Than Income	17,136,992	(45,917)	17,091,075	2,470,873	19,561,948
23 Income Taxes - Federal	(13,085,188)	155,147	(12,930,041)	(8,690,012)	(21,620,052)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	22,648,410	(1,845,899)	20,802,511	8,873,344	29,675,855
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(383,131)	10,074	(373,057)	(698,903)	(1,071,960)
28 Total Operating Expenses:	315,549,459	(2,753,581)	312,795,878	(19,423,095)	293,372,783
29					
30 Operating Rev For Return:	39,777,194	8,911,080	48,688,273	(2,618,463)	46,069,811
31					
32 Rate Base:					
33 Electric Plant In Service	1,451,993,675	42,700,947	1,494,694,621	11,402,691	1,506,097,312
34 Plant Held for Future Use	37,520	-	37,520	-	37,520
35 Misc Deferred Debits	21,783,996	(2,340,798)	19,443,198	(3,451,104)	15,992,094
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	2,219,824	(2,219,824)	(0)	-	(0)
39 Fuel Stock	4,926,077	(4,926,077)	(0)	-	(0)
40 Material & Supplies	7,402,009	(7,402,009)	(0)	-	(0)
41 Working Capital	3,072,277	(3,072,277)	-	-	-
42 Weatherization	2,010,466	-	2,010,466	-	2,010,466
43 Misc Rate Base	100,063	(100,063)	(0)	-	(0)
44 Total Electric Plant:	1,493,545,908	22,639,898	1,516,185,806	7,951,586	1,524,137,392
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(529,443,219)	(10,601,500)	(540,044,719)	5,753,002	(534,291,716)
48 Accum Prov For Amort	(36,066,634)	-	(36,066,634)	-	(36,066,634)
49 Accum Def Income Tax	(158,169,562)	(901,140)	(159,070,702)	(23,488,366)	(182,559,068)
50 Unamortized ITC	(876,653)	103,982	(772,671)	-	(772,671)
51 Customer Adv For Const	(1,006)	(294,011)	(295,017)	-	(295,017)
52 Customer Service Deposits	-	(3,291,206)	(3,291,206)	-	(3,291,206)
53 Misc Rate Base Deductions	(4,599,675)	1,169,865	(3,429,810)	(3,229,094)	(6,658,905)
54					
55 Total Rate Base Deductions	(729,156,750)	(13,814,009)	(742,970,759)	(20,964,458)	(763,935,217)
56					
57 Total Rate Base:	764,389,158	8,825,889	773,215,047	(13,012,871)	760,202,175
58					
59 Return on Rate Base	5.20%		6.30%		6.06%
60 Return on Equity	4.59%	2.102%	6.69%	-0.46%	6.23%
61					
62 TAX CALCULATION:					
63 Operating Revenue	49,340,415	7,220,328	56,560,744	(2,435,130)	54,125,613
64 Other Deductions					
65 Interest (AFUDC)	(5,357,549)	237,222	(5,120,327)	-	(5,120,327)
66 Interest	22,768,961	(1,095,135)	21,673,826	(364,761)	21,309,065
67 Schedule "M" Additions	69,277,426	(4,980,926)	64,296,500	(155,903)	64,140,597
68 Schedule "M" Deductions	125,841,426	(792,363)	125,049,064	22,602,333	147,651,396
69 Income Before Tax	(24,634,997)	3,889,678	(20,745,319)	(24,828,605)	(45,573,924)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(24,634,997)	3,889,678	(20,745,319)	(24,828,605)	(45,573,924)
73					
74 Federal Income Taxes + Other	(13,085,188)	155,147	(12,930,041)	(8,690,012)	(21,620,052)



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2012

VIA OVERNIGHT DELIVERY

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attention: David Danner
Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2011

Dear Mr. Danner:

Pursuant to WAC 480-100-257, PacifiCorp, d.b.a. Pacific Power & Light Company, hereby submits three copies of the 2011 Commission Basis report. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2011, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area allocation methodology.

Please direct any informal questions to Carla Bird, at (503) 813-5269.

Sincerely,

A handwritten signature in cursive script that reads "William R. Griffith / ce".

William R. Griffith
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2011

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2011

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	279,564,147	21,077,700	300,641,847	2,614,704	303,256,551
3 Interdepartmental	-	-	-	-	-
4 Special Sales	45,159,513	2,280,466	47,439,979	285,244	47,725,223
5 Other Operating Revenues	22,425,424	(14,768,112)	7,657,313	(1,028,469)	6,628,844
6 Total Operating Revenues	347,149,084	8,590,054	355,739,139	1,871,479	357,610,618
7					
8 Operating Expenses:					
9 Steam Production	58,612,799	299,108	58,911,907	205,018	59,116,925
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	7,029,373	(43,713)	6,985,659	118,918	7,104,578
12 Other Power Supply	99,995,167	7,917,265	107,912,432	(513,297)	107,399,135
13 Transmission	27,375,051	(68,833)	27,306,218	479,328	27,785,546
14 Distribution	11,883,193	14,135	11,897,328	249,252	12,146,580
15 Customer Accounting	7,447,531	7,021	7,454,553	43,552	7,498,104
16 Customer Service & Info	9,732,318	(8,960,988)	771,330	140	771,470
17 Sales	-	-	-	-	-
18 Administrative & General	9,969,271	19,160	9,988,431	(567,222)	9,421,209
19 Total O&M Expenses	232,044,702	(816,843)	231,227,859	15,688	231,243,547
20 Depreciation	39,300,646	(168,789)	39,131,857	111,731	39,243,588
21 Amortization	5,084,130	(13,590)	5,070,540	317,385	5,387,925
22 Taxes Other Than Income	18,148,970	(35,640)	18,113,330	1,524,925	19,638,255
23 Income Taxes - Federal	(15,894,385)	2,828,324	(13,066,061)	(7,317,374)	(20,383,435)
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	25,303,046	(1,365,521)	23,937,525	8,379,191	32,316,716
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(40,541)	39,265	(1,276)	(894,154)	(895,429)
28 Total Operating Expenses:	303,946,569	467,205	304,413,775	2,137,392	306,551,167
29					
30 Operating Rev For Return:	43,202,515	8,122,849	51,325,364	(265,913)	51,059,451
31					
32 Rate Base:					
33 Electric Plant In Service	1,502,150,935	47,157,840	1,549,308,775	10,464,150	1,559,772,926
34 Plant Held for Future Use	38,373	-	38,373	-	38,373
35 Misc Deferred Debits	19,474,850	(2,843,908)	16,630,942	(3,380,186)	13,250,756
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	1,962,476	(1,962,476)	(0)	-	(0)
39 Fuel Stock	6,274,699	(6,274,699)	(0)	-	(0)
40 Material & Supplies	7,269,576	(7,269,576)	0	-	0
41 Working Capital	3,332,376	(3,332,376)	(0)	-	(0)
42 Weatherization	1,973,745	-	1,973,745	-	1,973,745
43 Misc Rate Base	566	(566)	0	-	0
44 Total Electric Plant:	1,542,477,596	25,474,239	1,567,951,835	7,083,964	1,575,035,799
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(542,455,380)	(12,078,699)	(554,534,079)	938,876	(553,595,204)
48 Accum Prov For Amort	(38,275,323)	-	(38,275,323)	-	(38,275,323)
49 Accum Def Income Tax	(198,472,118)	(4,196,586)	(202,668,704)	(1,760,179)	(204,428,883)
50 Unamortized ITC	(656,552)	63,579	(592,974)	-	(592,974)
51 Customer Adv For Const	13,300	(235,332)	(222,032)	-	(222,032)
52 Customer Service Deposits	-	(3,109,275)	(3,109,275)	-	(3,109,275)
53 Misc Rate Base Deductions	(3,329,451)	1,142,498	(2,186,952)	(2,278,988)	(4,465,941)
54					
55 Total Rate Base Deductions	(783,175,524)	(18,413,816)	(801,589,340)	(3,100,291)	(804,689,632)
56					
57 Total Rate Base:	759,302,073	7,060,422	766,362,495	3,983,672	770,346,167
58					
59 Return on Rate Base	5.69%		6.70%		6.63%
60 Return on Equity	5.64%	1.930%	7.57%	-0.13%	7.43%
61					
62 TAX CALCULATION:					
63 Operating Revenue	52,611,176	9,585,652	62,196,828	795,904	62,992,732
64 Other Deductions					
65 Interest (AFUDC)	(2,917,199)	-	(2,917,199)	-	(2,917,199)
66 Interest	22,575,498	(1,644,619)	20,930,878	108,802	21,039,680
67 Schedule "M" Additions	64,340,740	(3,255,209)	61,085,531	325,013	61,410,544
68 Schedule "M" Deductions	126,460,534	(105,863)	126,354,671	21,900,539	148,255,210
69 Income Before Tax	(29,166,916)	8,080,925	(21,085,991)	(20,888,424)	(41,974,415)
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	(29,166,916)	8,080,925	(21,085,991)	(20,888,424)	(41,974,415)
73					
74 Federal Income Taxes + Other	(15,894,385)	2,828,324	(13,066,061)	(7,317,374)	(20,383,435)



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2013

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attn: Steven V. King
Acting Executive Director and Secretary

Re: PacifiCorp's Commission Basis Report for period ending December 2012

Dear Mr. King:

PacifiCorp d/b/a Pacific Power & Light Company submits three copies of the 2012 Commission Basis Report for the period ended December 2012 under WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2012, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Please direct any informal questions to Bryce Dalley, Director, Regulatory Affairs & Revenue Requirement, at (503) 813-6389.

Sincerely,

William R. Griffith
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2012

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2012

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Type 2 Adjustments	(5) Total Annualized Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:							
2 General Business Revenues	300,010,989	6,477,008	306,487,996	-	306,487,996	-	306,487,996
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	46,759,861	988,983	47,748,843	-	47,748,843	(16,388,927)	31,359,916
5 Other Operating Revenues	14,713,943	(5,999,203)	8,714,740	-	8,714,740	(1,844,990)	6,869,750
6 Total Operating Revenues	361,484,792	1,466,787	362,951,580	-	362,951,580	(18,233,917)	344,717,663
7							
8 Operating Expenses:							
9 Steam Production	57,436,316	(3,552,847)	53,883,469	-	53,883,469	4,220,325	58,103,794
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	6,450,986	(6,504)	6,442,483	-	6,442,483	104,604	6,547,087
12 Other Power Supply	102,079,641	10,568,614	112,648,255	-	112,648,255	(17,103,580)	95,544,675
13 Transmission	27,762,925	(54,583)	27,708,343	-	27,708,343	(90,808)	27,617,535
14 Distribution	12,024,072	(289,073)	11,734,999	-	11,734,999	308,721	12,043,720
15 Customer Accounting	6,944,638	10,448	6,955,087	-	6,955,087	201,659	7,156,745
16 Customer Service & Info	11,108,235	(10,090,332)	1,017,904	-	1,017,904	34,030	1,051,933
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	12,111,616	(2,101,533)	10,010,083	-	10,010,083	1,339,962	11,350,035
19 Total O&M Expenses	235,918,430	(5,517,809)	230,400,621	-	230,400,621	(10,985,097)	219,415,524
20 Depreciation	40,716,606	(1,262,850)	39,453,755	-	39,453,755	151,492	39,605,248
21 Amortization	4,979,664	-	4,979,664	-	4,979,664	320,160	5,299,825
22 Taxes Other Than Income	19,526,426	(36,055)	19,490,371	-	19,490,371	577,415	20,067,785
23 Income Taxes - Federal	(3,231,338)	3,784,285	552,947	-	552,947	(8,985,251)	(8,432,304)
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	15,031,617	2,715,159	17,746,776	-	17,746,776	439,339	18,186,115
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	9,296	13,999	23,295	-	23,295	(796,663)	(773,367)
28 Total Operating Expenses:	312,950,701	(303,271)	312,647,430	-	312,647,430	(19,278,604)	293,368,825
29							
30 Operating Rev For Return:	48,534,091	1,770,059	50,304,150	-	50,304,150	1,044,687	51,348,837
31							
32 Rate Base:							
33 Electric Plant In Service	1,553,868,170	87,614,012	1,641,482,182	-	1,641,482,182	5,066,681	1,646,548,863
34 Plant Held for Future Use	63,714	-	63,714	-	63,714	-	63,714
35 Misc Deferred Debits	16,543,401	(2,946,305)	13,597,096	-	13,597,096	(2,973,565)	10,623,531
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,752,146	(1,752,146)	(0)	-	(0)	-	(0)
39 Fuel Stock	5,943,267	(5,943,267)	(0)	-	(0)	-	(0)
40 Material & Supplies	7,176,806	(7,176,806)	(0)	-	(0)	-	(0)
41 Working Capital	3,414,980	24,773,363	28,188,343	-	28,188,343	-	28,188,343
42 Weatherization	1,946,185	-	1,946,185	-	1,946,185	-	1,946,185
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,590,708,670	94,568,852	1,685,277,521	-	1,685,277,521	2,093,116	1,687,370,637
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(566,430,350)	(32,110,651)	(598,541,001)	-	(598,541,001)	(3,875,854)	(602,416,855)
48 Accum Prov For Amort	(42,300,449)	828,561	(41,471,888)	-	(41,471,888)	-	(41,471,888)
49 Accum Def Income Tax	(216,626,305)	(23,513,855)	(240,140,159)	-	(240,140,159)	1,638,343	(238,501,817)
50 Unamortized ITC	(436,453)	23,175	(413,278)	-	(413,278)	-	(413,278)
51 Customer Adv For Const	4,969	961,733	966,701	-	966,701	-	966,701
52 Customer Service Deposits	-	(3,381,455)	(3,381,455)	-	(3,381,455)	-	(3,381,455)
53 Misc Rate Base Deductions	(3,873,127)	728,703	(3,144,425)	-	(3,144,425)	(1,214,022)	(4,358,446)
54							
55 Total Rate Base Deductions	(829,661,715)	(56,463,790)	(886,125,505)	-	(886,125,505)	(3,451,533)	(889,577,038)
56							
57 Total Rate Base:	761,046,955	38,105,062	799,152,016	-	799,152,016	(1,358,417)	797,793,599
58							
59 Return on Rate Base	6.38%	-	6.29%	-	6.29%	-	6.44%
60 Return on Equity	7.14%	-0.159%	6.99%	0.00%	6.99%	0.27%	7.26%
61							
62 TAX CALCULATION:							
63 Operating Revenue	60,334,370	8,269,503	68,603,873	-	68,603,873	(7,501,225)	61,102,648
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,581,318)	-	(3,581,318)	-	(3,581,318)	-	(3,581,318)
66 Interest	21,110,917	32,805	21,143,722	-	21,143,722	(35,941)	21,107,782
67 Schedule "M" Additions	63,708,046	(1,539,916)	62,168,131	-	62,168,131	321,162	62,489,293
68 Schedule "M" Deductions	100,809,483	10,815,850	111,625,333	-	111,625,333	1,478,812	113,104,144
69 Income Before Tax	5,703,334	(4,119,068)	1,584,267	-	1,584,267	(8,622,933)	(7,038,666)
70							
71 State Income Taxes	-	-	-	-	-	-	-
72 Taxable Income	5,703,334	(4,119,068)	1,584,267	-	1,584,267	(8,622,933)	(7,038,666)
73							
74 Federal Income Taxes + Other	(3,231,338)	3,784,285	552,947	-	552,947	(8,985,251)	(8,432,304)



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 29, 2014

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Attn: Steven V. King
Executive Director and Secretary

**RE: Pacific Power & Light Company's Commission Basis Report for period ending
December 2013**

In compliance with WAC 480-100-257, Pacific Power & Light Company submits three copies of the 2013 Commission Basis Report for the period ended December 2013. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2013, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Informal questions may be directed to Gary Tawwater, Manager, Regulatory Affairs, at (503) 813-6805.

Sincerely,

R. Bryce Dalley
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2013

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2013

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Adjusted Actual Results	(4) Proforma Adjustments	(5) Total Normalized Results	(6) Price Change	(7) Results with Price Change
1 Operating Revenues:							
2 General Business Revenues	317,700,180	3,905,479	321,605,659	-	321,605,659	12,769,595	334,375,254
3 Interdepartmental	-	-	-	-	-	-	-
4 Special Sales	18,487,997	49,115,714	67,603,712	-	67,603,712	-	-
5 Other Operating Revenues	11,424,456	(5,625,377)	5,799,079	449,017	6,248,096	-	-
6 Total Operating Revenues	347,612,633	47,395,817	395,008,449	449,017	395,457,466	-	-
7							
8 Operating Expenses:							
9 Steam Production	59,484,322	2,343,667	61,827,988	89,483	61,917,471	-	-
10 Nuclear Production	-	-	-	-	-	-	-
11 Hydro Production	7,355,376	(28,190)	7,327,186	41,386	7,368,572	-	-
12 Other Power Supply	94,996,039	34,773,731	129,769,770	49,935	129,819,705	-	-
13 Transmission	27,085,771	303,886	27,389,657	25,796	27,415,453	-	-
14 Distribution	12,193,373	(371,810)	11,821,563	102,627	11,924,190	-	-
15 Customer Accounting	6,347,128	402,257	6,749,385	55,559	6,804,944	78,022	6,882,967
16 Customer Service & Info	11,445,807	(10,683,513)	762,293	8,525	770,819	-	-
17 Sales	-	-	-	-	-	-	-
18 Administrative & General	13,226,426	(1,123,134)	12,103,293	137,207	12,240,499	-	-
19 Total O&M Expenses	232,134,241	25,616,894	257,751,135	510,518	258,261,653	-	-
20 Depreciation	42,465,252	624,998	43,090,250	502,299	43,592,549	-	-
21 Amortization	5,034,157	-	5,034,157	82,382	5,116,519	-	-
22 Taxes Other Than Income	21,700,554	(41,073)	21,659,481	(251,643)	21,407,838	520,106	21,927,944
23 Income Taxes - Federal	1,000,694	7,197,843	8,198,537	(2,779,560)	5,418,977	4,260,013	9,678,990
24 Income Taxes - State	-	-	-	-	-	-	-
25 Income Taxes - Def Net	4,870,545	(1,187,449)	3,683,096	2,803,865	6,486,960	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-
27 Misc Revenue & Expense	17,412	(3,490)	13,922	(776,049)	(762,127)	-	-
28 Total Operating Expenses:	307,222,855	32,207,723	339,430,578	91,792	339,522,370	4,858,141	344,380,511
29							
30 Operating Rev For Return:	40,389,778	15,188,094	55,577,872	357,225	55,935,097	7,911,453	63,846,550
31							
32 Rate Base:							
33 Electric Plant In Service	1,647,982,661	63,205,959	1,711,188,620	40,424,582	1,751,613,202	-	-
34 Plant Held for Future Use	234,062	-	234,062	-	234,062	-	-
35 Misc Deferred Debits	13,696,536	(5,468,735)	8,227,801	(202,652)	8,025,149	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-
38 Prepayments	1,743,279	(1,743,279)	(0)	-	(0)	-	-
39 Fuel Stock	6,914,149	(6,914,149)	(0)	-	(0)	-	-
40 Material & Supplies	6,926,885	(6,926,885)	0	-	0	-	-
41 Working Capital	2,438,704	28,579,779	31,018,483	-	31,018,483	-	-
42 Weatherization Loans	1,932,316	-	1,932,316	-	1,932,316	-	-
43 Misc Rate Base	-	-	-	-	-	-	-
44 Total Electric Plant:	1,681,868,591	70,732,691	1,752,601,282	40,221,931	1,792,823,213	-	1,792,823,213
45							
46 Rate Base Deductions:							
47 Accum Prov For Deprec	(609,540,662)	(28,541,078)	(638,081,741)	(698,510)	(638,780,250)	-	-
48 Accum Prov For Amort	(46,230,330)	(38,827)	(46,269,157)	-	(46,269,157)	-	-
49 Accum Def Income Tax	(231,233,127)	(13,490,872)	(244,724,000)	(1,961,300)	(246,685,300)	-	-
50 Unamortized ITC	(248,421)	1,646	(246,775)	-	(246,775)	-	-
51 Customer Adv For Const	(7,410)	(481,414)	(488,824)	-	(488,824)	-	-
52 Customer Service Deposits	-	(3,361,134)	(3,361,134)	-	(3,361,134)	-	-
53 Misc Rate Base Deductions	(6,352,268)	(83,643)	(6,435,911)	(402,746)	(6,838,657)	-	-
54							
55 Total Rate Base Deductions	(893,612,219)	(45,995,323)	(939,607,542)	(3,062,556)	(942,670,097)	-	(942,670,097)
56							
57 Total Rate Base:	788,256,372	24,737,369	812,993,740	37,159,375	850,153,115	-	850,153,115
58							
59 Return on Rate Base	5.12%		6.84%		6.58%		7.51%
60 Return on Equity	4.95%	3.27%	8.22%	-0.49%	7.73%		9.50%
61							
62 TAX CALCULATION:							
63 Operating Revenue	46,261,017	21,198,488	67,459,504	381,529	67,841,034	12,171,467	80,012,501
64 Other Deductions	-	-	-	-	-	-	-
65 Interest (AFUDC)	(3,560,992)	-	(3,560,992)	-	(3,560,992)	-	(3,560,992)
66 Interest	21,485,186	(1,028,030)	20,457,156	935,032	21,392,188	-	21,392,188
67 Schedule "M"	(9,707,042)	181,759	(9,525,283)	(7,388,098)	(16,913,381)	-	(16,913,381)
68 Income Before Tax	18,629,780	22,408,276	41,038,057	(7,941,600)	33,096,456	12,171,467	45,267,923
69							
70 State Income Taxes	-	-	-	-	-	-	-
71 Taxable Income	18,629,780	22,408,276	41,038,057	(7,941,600)	33,096,456	12,171,467	45,267,923
72							
73 Federal Income Taxes + Other	1,000,694	7,197,843	8,198,537	(2,779,560)	5,418,977	4,260,013	9,678,990



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

April 30, 2015

***VIA ELECTRONIC FILING
AND OVERNIGHT DELIVERY***

Steven V. King
Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
1300 S. Evergreen Park Drive SW
Olympia, WA 98504-7250

Re: PacifiCorp's Commission Basis Report for period ended December 2014

Pacific Power & Light Company, a division of PacifiCorp (Pacific Power or Company), submits three copies of the 2014 Commission Basis Report for the period ended December 2014 under WAC 480-100-257. This annual report summarizes actual and normalized results of operations for the twelve months ended December 31, 2014, as assigned and allocated to Washington electric utility operations. This report is based on recorded costs allocated using the West Control Area inter-jurisdictional allocation methodology.

Please direct any informal questions to Ariel Son, Manager, Regulatory Projects, at (503) 813-5410.

Sincerely,

R. Bryce Dalley /AS
R. Bryce Dalley
Vice President, Regulation

Enclosures



Washington Jurisdiction
RESULTS OF OPERATIONS

For Period Ended
December 31, 2014

PACIFICORP
State of Washington - Electric Utility
Actual, Adjusted & Normalized Results of Operations - West Control Area
Twelve Months Ended December 2014

	(1) Unadjusted Results	(2) Restating Adjustments	(3) Total Restated Actual Results	(4) Pro Forma Adjustments	(5) Total Normalized Results
1 Operating Revenues:					
2 General Business Revenues	323,606,694	5,761,131	329,367,825	7,344,773	336,712,598
3 Interdepartmental	-	-	-	-	-
4 Special Sales	18,057,242	-	18,057,242	-	18,057,242
5 Other Operating Revenues	10,241,327	(4,427,778)	5,813,549	927,334	6,740,883
6 Total Operating Revenues	351,905,264	1,333,353	353,238,616	8,272,107	361,510,724
7					
8 Operating Expenses:					
9 Steam Production	64,503,281	(23,908)	64,479,372	87,700	64,567,072
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	6,825,242	(6,958)	6,818,284	39,804	6,858,088
12 Other Power Supply	91,753,296	2,857,638	94,610,934	17,767	94,628,702
13 Transmission	29,378,841	(56,658)	29,322,183	58,144	29,380,327
14 Distribution	11,242,071	154,208	11,396,279	93,735	11,490,014
15 Customer Accounting	6,216,913	(9,656)	6,207,257	70,891	6,278,148
16 Customer Service & Info	11,693,039	(10,908,603)	784,436	7,752	792,188
17 Sales	-	-	-	-	-
18 Administrative & General	7,565,075	2,504,413	10,069,488	120,630	10,190,118
19 Total O&M Expenses	229,177,759	(5,489,525)	223,688,233	496,424	224,184,658
20 Depreciation	43,080,635	(279,595)	42,801,041	583,049	43,384,090
21 Amortization	4,644,040	(43,368)	4,600,673	17,434	4,618,107
22 Taxes Other Than Income	20,746,248	(40,307)	20,705,941	1,164,405	21,870,346
23 Income Taxes - Federal	1,546,110	3,027,068	4,573,178	(1,474,364)	3,098,814
24 Income Taxes - State	-	-	-	-	-
25 Income Taxes - Def Net	6,365,010	(106,479)	6,258,532	3,683,698	9,942,230
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc Revenue & Expense	(13,664)	24,457	10,793	(11,611)	(818)
28 Total Operating Expenses:	305,546,139	(2,907,748)	302,638,391	4,459,036	307,097,427
29					
30 Operating Rev For Return:	46,359,125	4,241,101	50,600,225	3,813,071	54,413,296
31					
32 Rate Base:					
33 Electric Plant In Service	1,659,176,302	68,764,794	1,727,941,096	25,810,428	1,753,751,524
34 Plant Held for Future Use	373,451	-	373,451	-	373,451
35 Misc Deferred Debits	11,610,538	(6,575,356)	5,035,181	(4,383)	5,030,798
36 Elec Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	1,708,546	(1,738,525)	(29,978)	-	(29,978)
39 Fuel Stock	6,080,473	(6,080,473)	(0)	-	(0)
40 Material & Supplies	7,081,560	(7,081,560)	0	-	0
41 Working Capital	1,175,957	33,793,105	34,969,062	-	34,969,062
42 Weatherization	1,922,191	-	1,922,191	-	1,922,191
43 Misc Rate Base	-	-	-	-	-
44 Total Electric Plant:	1,689,129,017	81,081,985	1,770,211,002	25,806,045	1,796,017,047
45					
46 Rate Base Deductions:					
47 Accum Prov For Deprec	(629,563,374)	(37,696,826)	(667,260,200)	(4,264,040)	(671,524,240)
48 Accum Prov For Amort	(48,822,796)	(1,503,808)	(50,326,604)	(2,514)	(50,329,118)
49 Accum Def Income Tax	(246,267,255)	(7,134,083)	(253,401,338)	(425,460)	(253,826,798)
50 Unamortized ITC	(143,003)	823	(142,180)	-	(142,180)
51 Customer Adv For Const	24,959	(726,438)	(701,478)	-	(701,478)
52 Customer Service Deposits	-	(3,209,355)	(3,209,355)	-	(3,209,355)
53 Misc Rate Base Deductions	(5,298,226)	2,188,961	(3,109,264)	(5,480)	(3,114,744)
54					
55 Total Rate Base Deductions	(930,069,693)	(48,080,726)	(978,150,420)	(4,697,493)	(982,847,913)
56					
57 Total Rate Base:	759,059,324	33,001,259	792,060,582	21,108,551	813,169,134
58					
59 Return on Rate Base	6.11%		6.39%		6.69%
60 Return on Equity	6.95%	0.542%	7.50%	0.58%	8.08%
61					
62 TAX CALCULATION:					
63 Operating Revenue	54,270,245	7,161,690	61,431,936	6,022,405	67,454,341
64 Other Deductions					
65 Interest (AFUDC)	(3,005,884)	(3,257)	(3,009,141)	-	(3,009,141)
66 Interest	20,861,676	(1,033,806)	19,827,870	528,416	20,356,286
67 Schedule "M" Additions	62,416,916	(25,044)	62,391,872	600,483	62,992,355
68 Schedule "M" Deductions	78,737,457	(475,058)	78,262,399	10,306,941	88,569,340
69 Income Before Tax	20,093,913	8,648,766	28,742,679	(4,212,468)	24,530,211
70					
71 State Income Taxes	-	-	-	-	-
72 Taxable Income	20,093,913	8,648,766	28,742,679	(4,212,468)	24,530,211
73					
74 Federal Income Taxes + Other	1,546,110	3,027,068	4,573,178	(1,474,364)	3,098,814