

November 1, 2019

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
201 High Street SE, Suite 100  
Salem, OR 97301-3398

Attn: Filing Center

**RE: UE 352—PacifiCorp's November 1, 2019 Final Cost Update**

In accordance with Section 22 of the Commission-adopted Stipulation and Ordering Paragraph 5 in Order No. 19-304 issued in the above referenced docket, PacifiCorp d/b/a Pacific Power encloses the following document for filing:

- Attachment 1 – November 1, 2019 update to Exhibit PAC/401 – Annual RAC Repowering Revenue Requirement for the December 1, 2019 rate change for McFadden Ridge.
- Attachment 2 – Monthly billing comparison by rate class for the December 1, 2019 rate change.
- Attachment 3 – November 1, 2019 update to Exhibit PAC/401 – Annual RAC Repowering Revenue Requirement for the January 1, 2020 rate change for Goodnoe Hills, High Plains, and Marengo I and II.

The updated costs are lower than those reflected in the Stipulation. As such PacifiCorp will use the updated costs reflected in this filing to set rates in two compliance filings made in accordance with Order No. 19-304.

As noted above, PacifiCorp plans to make two compliance filings to set rates based on this cost update. The first compliance filing will set rates for the addition of McFadden Ridge effective December 1, 2019. McFadden Ridge will be placed into service in November 2019. The compliance filing to set rates for December 1, 2019 will be made in November 2019.

The in-service dates for Goodnoe Hills, High Plains, and Marengo I and II have been delayed beyond December 1, 2019, but are expected to be placed in service by December 31, 2019. As noted in Section 23 of the Commission-adopted Stipulation:<sup>1</sup>

If a wind facility's completion is delayed beyond December 1, 2019, consistent with the State's policy to ensure timely recovery of capital costs incurred for RPS compliance and the intent of the stipulating parties' in the 2019 TAM, the Stipulating Parties agree that PacifiCorp may seek to modify the rate effective

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<sup>1</sup> Adopted in Order No. 19-304.

date or make an additional tariff filing with an additional rate effective date to include the resource in rates once it goes into service, as authorized by ORS 469A.120(2).

As such PacifiCorp will make a second compliance filing to set rates for these resource additions<sup>2</sup> with a rate effective date of January 1, 2020. This compliance filing will be made in December 2019.

Order No. 19-304 required the November 1, 2019 filing to include the monthly billing comparisons for each rate class of the RAC rates to become effective on December 1, 2019. The monthly billing comparisons for the December 1, 2019 rate change is provided with this filing. The monthly billing comparisons for each rate class for RAC rates to become effective January 1, 2020 will be provided with the compliance filing to set rates with a rate effective date of January 1, 2020.

If you have questions about this filing, please contact Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,

A handwritten signature in black ink, appearing to read 'Etta Lockey', with a long horizontal flourish extending to the right.

Etta Lockey  
Vice President, Regulation

Enclosure

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<sup>2</sup> Goodnoe Hills, High Plains, and Marengo I and II.

# Attachment 1

**PacifiCorp**  
**Oregon**  
Renewable Adjustment Clause  
Revenue Requirement  
McFadden Ridge

November 1 Update PAC/401

RAC Effective Date December 1, 2019

Line No.	Description	Reference	<b>Dec. 2019 - Nov. 2020</b>			
			<b>(a)</b> Total Company	<b>(b)</b> Factor	<b>(c)</b> Factor %	<b>(d)</b> Oregon Allocated
<b>Plant Revenue Requirement</b>						
1	Capital Investment	Footnote 1	34,452	SG	26.7248%	9,207
2	Depreciation Reserve	Footnote 1	(691)	SG	26.7248%	(185)
3	Accumulated DIT Balance	Footnote 1	(2,532)	SG	26.7248%	(677)
4	Net Rate Base	sum of lines 1-3	31,229			8,346
5	Pre-Tax Rate of Return	line 20	9.244%			9.244%
6	Pre-Tax Return on Rate Base	line 4 * line 5	2,887			772
7	Operation & Maintenance	Footnote 2	62	SG	26.7248%	17
8	Depreciation	Footnote 3 and 4	1,185	SG	26.7248%	317
9	Property Taxes	Footnote 2	298	GPS	27.1069%	81
10	Wind Tax	Footnote 2	24	SG	26.7248%	6
11	Depreciation Expense Adjustment	Footnote 5	(1,242)	SG	26.7248%	(332)
12	<b>Rev. Req. Before Revenue Gross-up</b>	sum of lines 6-11	<b>3,214</b>			<b>860</b>
13	Franchise Taxes	PAC/404, line 17				21
14	Bad Debt Expense	PAC/404, line 18				4
15	Resource Supplier Tax	PAC/404, line 19				1
16	PUC Fee	PAC/404, line 20				3
17	<b>Total Revenue Requirement</b>	sum of lines 12-16				<b>889</b>
18	Federal/State Combined Tax Rate	PAC/404, line 5	24.587%			
19	Net to Gross Bump up Factor = (1/(1-tax rate))	PAC/404, line 6	1.3260			
20	Pretax Return	PAC/404, line 4	9.244%			
21	Property Tax Rate	PAC/404, line 14	0.87%			
22	Oregon SG Factor	PAC/404, line 15	26.7248%			
23	Oregon GPS Factor	PAC/404, line 16	27.1069%			

Footnotes:

- 1) Capital balances equal the 13-month average of the monthly balances in PAC/402.
- 2) Equals the annual cost of the first full year subsequent to the rate effective date. See PAC/402.
- 3) Equals the 12 consecutive months beginning with the rate effective date. See PAC/402.
- 4) As stated in testimony, actual depreciation expense will be adjusted by the impact of the retired assets until the next depreciation study.
- 5) Depreciation expense for the replaced equipment currently in rates is removed as an incremental revenue requirement savings.  
Reference OPUC 22, excluding Dunlap and Glenrock 3.

## Attachment 2

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 4 + Cost-Based Supply Service**  
**Residential Service**

kWh	Monthly Billing*		Difference	Percent Difference
	Present Price	Proposed Price		
100	\$20.28	\$20.29	\$0.01	0.05%
200	\$30.08	\$30.09	\$0.01	0.03%
300	\$39.87	\$39.89	\$0.02	0.05%
400	\$49.67	\$49.69	\$0.02	0.04%
500	\$59.47	\$59.52	\$0.05	0.08%
600	\$69.28	\$69.33	\$0.05	0.07%
700	\$79.08	\$79.13	\$0.05	0.06%
800	\$88.87	\$88.93	\$0.06	0.07%
<b>900</b>	<b>\$98.67</b>	<b>\$98.73</b>	<b>\$0.06</b>	<b>0.06%</b>
950	\$103.58	\$103.65	\$0.07	0.07%
1,000	\$108.47	\$108.55	\$0.08	0.07%
1,100	\$121.44	\$121.52	\$0.08	0.07%
1,200	\$134.39	\$134.47	\$0.08	0.06%
1,300	\$147.35	\$147.45	\$0.10	0.07%
1,400	\$160.31	\$160.41	\$0.10	0.06%
1,500	\$173.27	\$173.38	\$0.11	0.06%
1,600	\$186.23	\$186.35	\$0.12	0.06%
2,000	\$238.06	\$238.21	\$0.15	0.06%
3,000	\$367.65	\$367.87	\$0.22	0.06%
4,000	\$497.24	\$497.53	\$0.29	0.06%
5,000	\$626.83	\$627.19	\$0.36	0.06%

\* Net rate including Schedules 91, 98, 199, 290 and 297.

Note: Assumed average billing cycle length of 30.42 days.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 23 + Cost-Based Supply Service**  
**General Service - Secondary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*				Percent Difference	
		Present Price		Proposed Price		Single Phase	Three Phase
		Single Phase	Three Phase	Single Phase	Three Phase		
5	500	\$73	\$82	\$73	\$82	0.05%	0.05%
	750	\$100	\$109	\$100	\$109	0.05%	0.05%
	1,000	\$128	\$137	\$128	\$137	0.05%	0.06%
	1,500	\$183	\$192	\$183	\$192	0.06%	0.06%
10	1,000	\$128	\$137	\$128	\$137	0.05%	0.06%
	2,000	\$238	\$246	\$238	\$247	0.06%	0.06%
	3,000	\$348	\$356	\$348	\$357	0.06%	0.06%
	4,000	\$441	\$450	\$441	\$450	0.07%	0.06%
20	4,000	\$468	\$477	\$468	\$477	0.06%	0.06%
	6,000	\$654	\$663	\$655	\$663	0.07%	0.06%
	8,000	\$840	\$849	\$841	\$850	0.07%	0.07%
	10,000	\$1,027	\$1,036	\$1,028	\$1,036	0.07%	0.07%
30	9,000	\$987	\$996	\$988	\$997	0.07%	0.07%
	12,000	\$1,267	\$1,276	\$1,268	\$1,277	0.07%	0.07%
	15,000	\$1,547	\$1,555	\$1,548	\$1,556	0.07%	0.07%
	18,000	\$1,826	\$1,835	\$1,827	\$1,836	0.07%	0.07%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 23 + Cost-Based Supply Service**  
**General Service - Primary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*				Percent Difference	
		Present Price		Proposed Price		Single Phase	Three Phase
		Single Phase	Three Phase	Single Phase	Three Phase		
5	500	\$71	\$80	\$71	\$80	0.06%	0.04%
	750	\$98	\$107	\$98	\$107	0.05%	0.06%
	1,000	\$125	\$134	\$125	\$134	0.06%	0.05%
	1,500	\$178	\$187	\$179	\$187	0.06%	0.06%
10	1,000	\$125	\$134	\$125	\$134	0.06%	0.05%
	2,000	\$232	\$241	\$232	\$241	0.06%	0.06%
	3,000	\$339	\$348	\$339	\$348	0.06%	0.06%
	4,000	\$430	\$439	\$430	\$439	0.07%	0.07%
20	4,000	\$456	\$465	\$456	\$465	0.06%	0.06%
	6,000	\$638	\$647	\$638	\$647	0.07%	0.07%
	8,000	\$819	\$828	\$820	\$829	0.07%	0.07%
	10,000	\$1,001	\$1,010	\$1,002	\$1,010	0.07%	0.07%
30	9,000	\$963	\$972	\$963	\$972	0.07%	0.07%
	12,000	\$1,235	\$1,244	\$1,236	\$1,245	0.07%	0.07%
	15,000	\$1,508	\$1,516	\$1,509	\$1,518	0.07%	0.07%
	18,000	\$1,780	\$1,789	\$1,781	\$1,790	0.07%	0.07%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 28 + Cost-Based Supply Service**  
**Large General Service - Secondary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*		Percent Difference
		Present Price	Proposed Price	
15	3,000	\$356	\$356	0.06%
	4,500	\$472	\$472	0.07%
	7,500	\$703	\$704	0.08%
31	6,200	\$716	\$717	0.06%
	9,300	\$955	\$956	0.07%
	15,500	\$1,434	\$1,435	0.08%
40	8,000	\$919	\$919	0.06%
	12,000	\$1,227	\$1,228	0.07%
	20,000	\$1,845	\$1,846	0.08%
60	12,000	\$1,370	\$1,370	0.06%
	18,000	\$1,833	\$1,834	0.07%
	30,000	\$2,741	\$2,744	0.08%
80	16,000	\$1,814	\$1,816	0.06%
	24,000	\$2,425	\$2,427	0.07%
	40,000	\$3,632	\$3,635	0.08%
100	20,000	\$2,259	\$2,261	0.06%
	30,000	\$3,014	\$3,016	0.07%
	50,000	\$4,522	\$4,526	0.08%
200	40,000	\$4,425	\$4,428	0.07%
	60,000	\$5,934	\$5,938	0.07%
	100,000	\$8,951	\$8,958	0.08%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 28 + Cost-Based Supply Service**  
**Large General Service - Primary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*		Percent Difference
		Present Price	Proposed Price	
15	4,500	\$459	\$459	0.07%
	6,000	\$565	\$565	0.08%
	7,500	\$671	\$671	0.08%
31	9,300	\$922	\$923	0.07%
	12,400	\$1,141	\$1,142	0.08%
	15,500	\$1,359	\$1,360	0.08%
40	12,000	\$1,182	\$1,183	0.07%
	16,000	\$1,465	\$1,466	0.08%
	20,000	\$1,747	\$1,748	0.08%
60	18,000	\$1,763	\$1,765	0.07%
	24,000	\$2,180	\$2,182	0.08%
	30,000	\$2,594	\$2,596	0.08%
80	24,000	\$2,330	\$2,332	0.07%
	32,000	\$2,882	\$2,884	0.08%
	40,000	\$3,433	\$3,436	0.08%
100	30,000	\$2,894	\$2,897	0.07%
	40,000	\$3,584	\$3,587	0.08%
	50,000	\$4,273	\$4,276	0.08%
200	60,000	\$5,678	\$5,682	0.08%
	80,000	\$7,056	\$7,062	0.08%
	100,000	\$8,435	\$8,442	0.09%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 30 + Cost-Based Supply Service**  
**Large General Service - Secondary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*		Percent Difference
		Present Price	Proposed Price	
100	20,000	\$2,688	\$2,689	0.05%
	30,000	\$3,299	\$3,301	0.07%
	50,000	\$4,522	\$4,526	0.08%
200	40,000	\$4,731	\$4,734	0.06%
	60,000	\$5,954	\$5,959	0.07%
	100,000	\$8,400	\$8,407	0.09%
300	60,000	\$6,945	\$6,949	0.06%
	90,000	\$8,779	\$8,786	0.07%
	150,000	\$12,448	\$12,459	0.09%
400	80,000	\$9,040	\$9,046	0.06%
	120,000	\$11,486	\$11,494	0.08%
	200,000	\$16,378	\$16,392	0.09%
500	100,000	\$11,166	\$11,173	0.06%
	150,000	\$14,223	\$14,234	0.08%
	250,000	\$20,338	\$20,356	0.09%
600	120,000	\$13,292	\$13,300	0.07%
	180,000	\$16,961	\$16,974	0.08%
	300,000	\$24,298	\$24,320	0.09%
800	160,000	\$17,544	\$17,555	0.07%
	240,000	\$22,436	\$22,453	0.08%
	400,000	\$32,219	\$32,248	0.09%
1000	200,000	\$21,796	\$21,810	0.07%
	300,000	\$27,910	\$27,932	0.08%
	500,000	\$40,140	\$40,176	0.09%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 30 + Cost-Based Supply Service**  
**Large General Service - Primary Delivery Voltage**

kW Load Size	kWh	Monthly Billing*		Percent Difference
		Present Price	Proposed Price	
100	30,000	\$3,236	\$3,239	0.07%
	40,000	\$3,837	\$3,839	0.08%
	50,000	\$4,437	\$4,440	0.08%
200	60,000	\$5,844	\$5,848	0.07%
	80,000	\$7,044	\$7,050	0.08%
	100,000	\$8,245	\$8,252	0.09%
300	90,000	\$8,611	\$8,618	0.08%
	120,000	\$10,412	\$10,420	0.08%
	150,000	\$12,212	\$12,223	0.09%
400	120,000	\$11,284	\$11,293	0.08%
	160,000	\$13,684	\$13,696	0.08%
	200,000	\$16,085	\$16,100	0.09%
500	150,000	\$13,969	\$13,980	0.08%
	200,000	\$16,970	\$16,984	0.08%
	250,000	\$19,970	\$19,988	0.09%
600	180,000	\$16,654	\$16,667	0.08%
	240,000	\$20,255	\$20,272	0.09%
	300,000	\$23,855	\$23,877	0.09%
800	240,000	\$22,024	\$22,041	0.08%
	320,000	\$26,825	\$26,848	0.09%
	400,000	\$31,626	\$31,655	0.09%
1000	300,000	\$27,393	\$27,415	0.08%
	400,000	\$33,395	\$33,424	0.09%
	500,000	\$39,396	\$39,432	0.09%

\* Net rate including Schedules 91, 199, 290 and 297.

**Pacific Power**  
**Billing Comparison**  
**Delivery Service Schedule 41 + Cost-Based Supply Service**  
**Agricultural Pumping - Secondary Delivery Voltage**

kW Load Size	kWh	Present Price*			Proposed Price*			Percent Difference		
		April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge
<u>Single Phase</u>										
10	2,000	\$196	\$224	\$155	\$196	\$224	\$155	0.08%	0.07%	0.00%
	3,000	\$293	\$322	\$155	\$294	\$322	\$155	0.08%	0.07%	0.00%
	5,000	\$489	\$517	\$155	\$489	\$518	\$155	0.07%	0.07%	0.00%
<u>Three Phase</u>										
20	4,000	\$391	\$448	\$309	\$391	\$449	\$309	0.07%	0.06%	0.00%
	6,000	\$587	\$644	\$309	\$587	\$644	\$309	0.07%	0.07%	0.00%
	10,000	\$978	\$1,035	\$309	\$978	\$1,036	\$309	0.07%	0.07%	0.00%
100	20,000	\$1,956	\$2,241	\$1,349	\$1,957	\$2,243	\$1,349	0.07%	0.06%	0.00%
	30,000	\$2,933	\$3,219	\$1,349	\$2,935	\$3,221	\$1,349	0.07%	0.07%	0.00%
	50,000	\$4,889	\$5,175	\$1,349	\$4,892	\$5,178	\$1,349	0.07%	0.07%	0.00%
300	60,000	\$5,867	\$6,724	\$3,409	\$5,871	\$6,728	\$3,409	0.07%	0.06%	0.00%
	90,000	\$8,800	\$9,657	\$3,409	\$8,806	\$9,664	\$3,409	0.07%	0.07%	0.00%
	150,000	\$14,666	\$15,524	\$3,409	\$14,677	\$15,534	\$3,409	0.07%	0.07%	0.00%

\* Net rate including Schedules 91, 98, 199, 290 and 297.

**Pacific Power**  
**Billing Comparison**  
**Delivery Service Schedule 41 + Cost-Based Supply Service**  
**Agricultural Pumping - Primary Delivery Voltage**

kW Load Size	kWh	Present Price*			Proposed Price*			Percent Difference		
		April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge	April - November Monthly Bill	December- March Monthly Bill	Annual Load Size Charge
<u>Single Phase</u>										
10	3,000	\$284	\$312	\$155	\$284	\$312	\$155	0.08%	0.07%	0.00%
	4,000	\$379	\$407	\$155	\$379	\$407	\$155	0.08%	0.07%	0.00%
	5,000	\$474	\$501	\$155	\$474	\$502	\$155	0.08%	0.07%	0.00%
<u>Three Phase</u>										
20	6,000	\$568	\$624	\$309	\$569	\$624	\$309	0.08%	0.07%	0.00%
	8,000	\$758	\$813	\$309	\$758	\$814	\$309	0.08%	0.07%	0.00%
	10,000	\$947	\$1,003	\$309	\$948	\$1,003	\$309	0.08%	0.07%	0.00%
100	30,000	\$2,842	\$3,118	\$1,339	\$2,844	\$3,120	\$1,339	0.08%	0.07%	0.00%
	40,000	\$3,789	\$4,065	\$1,339	\$3,792	\$4,068	\$1,339	0.08%	0.07%	0.00%
	50,000	\$4,736	\$5,013	\$1,339	\$4,739	\$5,016	\$1,339	0.08%	0.07%	0.00%
300	90,000	\$8,525	\$9,355	\$3,399	\$8,531	\$9,361	\$3,399	0.08%	0.07%	0.00%
	120,000	\$11,366	\$12,196	\$3,399	\$11,375	\$12,205	\$3,399	0.08%	0.07%	0.00%
	150,000	\$14,208	\$15,038	\$3,399	\$14,218	\$15,048	\$3,399	0.08%	0.07%	0.00%

\* Net rate including Schedules 91, 98, 199, 290 and 297.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 48 + Cost-Based Supply Service**  
**Large General Service - Secondary Delivery Voltage**  
**1,000 kW and Over**

kW Load Size	kWh	Monthly Billing		Percent Difference
		Present Price	Proposed Price	
1,000	300,000	\$27,167	\$27,186	0.07%
	500,000	\$38,855	\$38,886	0.08%
	650,000	\$47,622	\$47,662	0.08%
2,000	600,000	\$53,902	\$53,939	0.07%
	1,000,000	\$75,028	\$75,090	0.08%
	1,300,000	\$91,736	\$91,816	0.09%
6,000	1,800,000	\$156,472	\$156,583	0.07%
	3,000,000	\$223,302	\$223,488	0.08%
	3,900,000	\$273,425	\$273,666	0.09%
12,000	3,600,000	\$311,620	\$311,843	0.07%
	6,000,000	\$445,280	\$445,651	0.08%
	7,800,000	\$545,525	\$546,008	0.09%

Notes:

On-Peak kWh           64.49%  
Off-Peak kWh           35.51%

\* Net rate including Schedules 91, 199 and 290. Schedule 297 included for kWh levels under 730,000.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 48 + Cost-Based Supply Service**  
**Large General Service - Primary Delivery Voltage**  
**1,000 kW and Over**

kW Load Size	kWh	Monthly Billing		Percent Difference
		Present Price	Proposed Price	
1,000	300,000	\$25,715	\$25,734	0.07%
	500,000	\$36,586	\$36,617	0.08%
	650,000	\$44,738	\$44,779	0.09%
2,000	600,000	\$50,957	\$50,994	0.07%
	1,000,000	\$70,448	\$70,509	0.09%
	1,300,000	\$85,928	\$86,008	0.09%
6,000	1,800,000	\$147,237	\$147,348	0.08%
	3,000,000	\$209,158	\$209,344	0.09%
	3,900,000	\$255,600	\$255,841	0.09%
12,000	3,600,000	\$293,119	\$293,341	0.08%
	6,000,000	\$416,962	\$417,333	0.09%
	7,800,000	\$509,844	\$510,326	0.09%

Notes:

On-Peak kWh            61.36%  
Off-Peak kWh            38.64%

\* Net rate including Schedules 91, 199 and 290. Schedule 297 included for kWh levels under 730,000.

**Pacific Power**  
**Monthly Billing Comparison**  
**Delivery Service Schedule 48 + Cost-Based Supply Service**  
**Large General Service - Transmission Delivery Voltage**  
**1,000 kW and Over**

kW Load Size	kWh	Monthly Billing		Percent Difference
		Present Price	Proposed Price	
1,000	500,000	\$36,280	\$36,311	0.09%
	650,000	\$43,883	\$43,923	0.09%
2,000	1,000,000	\$69,424	\$69,486	0.09%
	1,300,000	\$83,806	\$83,886	0.10%
6,000	3,000,000	\$206,263	\$206,448	0.09%
	3,900,000	\$249,408	\$249,649	0.10%
12,000	6,000,000	\$410,378	\$410,749	0.09%
	7,800,000	\$496,668	\$497,150	0.10%
50,000	25,000,000	\$1,703,106	\$1,704,651	0.09%
	32,500,000	\$2,062,648	\$2,064,657	0.10%

Notes:

On-Peak kWh	56.79%
Off-Peak kWh	43.21%

\* Net rate including Schedules 91, 199 and 290. Schedule 297 included for kWh levels under 730,000.

## Attachment 3

**PacifiCorp**  
**Oregon**  
Renewable Adjustment Clause  
Revenue Requirement  
High Plains, Marengo I & II, and Goodnoe Hills

November 1 Update PAC/401

RAC Effective Date January 1, 2020

Line No.	Reference	<b>Jan. 2020 - Dec. 2020</b>			
		<b>(a) Total Company</b>	<b>(b) Factor</b>	<b>(c) Factor %</b>	<b>(d) Oregon Allocated</b>
<b>Plant Revenue Requirement</b>					
1	Capital Investment	Footnote 1	435,146	SG 26.7248%	116,292
2	Depreciation Reserve	Footnote 1	(8,720)	SG 26.7248%	(2,331)
3	Accumulated DIT Balance	Footnote 1	(35,157)	SG 26.7248%	(9,396)
4	Net Rate Base	sum of lines 1-3	391,268		104,566
5	Pre-Tax Rate of Return	line 20	9.244%		9.244%
6	Pre-Tax Return on Rate Base	line 4 * line 5	36,169		9,666
7	Operation & Maintenance	Footnote 2	(461)	SG 26.7248%	(123)
8	Depreciation	Footnote 3 and 4	14,949	SG 26.7248%	3,995
9	Property Taxes	Footnote 2	3,780	GPS 27.1069%	1,025
10	Wind Tax	Footnote 2	76	SG 26.7248%	20
11	Depreciation Expense Adjustment	Footnote 5	(17,751)	SG 26.7248%	(4,744)
12	<b>Rev. Reqt. Before Revenue Gross-up</b>	sum of lines 6-11	<b>36,762</b>		<b>9,839</b>
13	Franchise Taxes	PAC/404, line 17			238
14	Bad Debt Expense	PAC/404, line 18			49
15	Resource Supplier Tax	PAC/404, line 19			14
16	PUC Fee	PAC/404, line 20			31
17	<b>Total Revenue Requirement</b>	sum of lines 12-16			<b>10,170</b>
18	Federal/State Combined Tax Rate	PAC/404, line 5	24.587%		
19	Net to Gross Bump up Factor = (1/(1-tax rate))	PAC/404, line 6	1.3260		
20	Pretax Return	PAC/404, line 4	9.244%		
21	Property Tax Rate	PAC/404, line 14	0.87%		
22	Oregon SG Factor	PAC/404, line 15	26.7248%		
23	Oregon GPS Factor	PAC/404, line 16	27.1069%		

Footnotes:

- Capital balances equal the 13-month average of the monthly balances in PAC/402.
- Equals the annual cost of the first full year subsequent to the rate effective date. See PAC/402.
- Equals the 12 consecutive months beginning with the rate effective date. See PAC/402.
- As stated in testimony, actual depreciation expense will be adjusted by the impact of the retired assets until the next depreciation study.
- Depreciation expense for the replaced equipment currently in rates is removed as an incremental revenue requirement savings.  
Reference OPUC 22, excluding Dunlap and Glenrock 3.