



825 NE Multnomah, Suite 2000
Portland, Oregon 97232

August 20, 2019

VIA ELECTRONIC FILING

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

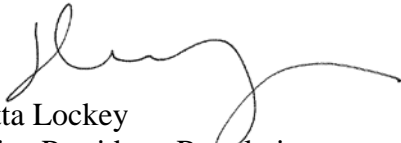
Attn: Filing Center

RE: UE 352—Response to ALJ Bench Request Nos. 1 and 2

On behalf of the Stipulating Parties,¹ pursuant to ALJ Lackey's Ruling of August 13, 2019, enclosed for filing in this docket are the Responses to Bench Request Nos. 1 and 2. Also enclosed are Attachments ALJ Bench Request 1-1 and ALJ Bench Request 1-2.

Please direct any questions regarding this filing to Cathie Allen at (503) 813-5934.

Sincerely,



Etta Lockey
Vice President, Regulation

Enclosures

¹ SBUA has notified parties that it takes no position on the responses to these Bench Requests.

UE 352 / PacifiCorp
August 20 , 2019
ALJ Bench Request 1

ALJ Bench Request 1

To ensure a complete understanding of the rate impact on customers, I request that the stipulating parties provide revised detailed billing comparisons for the projected October 1, 2019 and December 1, 2019 RAC rates based on the anticipated revenue requirements and rate spread identified in the stipulation. Please provide the billing comparisons in the same format as included in the company's initial filing, Exhibits PAC/504 and PAC/505.

Response to ALJ Bench Request 1

Attachment ALJ Bench Request 1-1 provides an updated version of the monthly billing comparisons from Exhibit PAC/504 for the October 1, 2019 renewable adjustment clause (RAC) rates presented in the stipulation. Attachment ALJ Bench Request 1-2 provides an updated version of the monthly billing comparisons from Exhibit PAC/505 for the December 1, 2019 RAC rates presented in the stipulation.

ALJ Bench Request 2

Refer to Stipulating Parties/100, Lockey, Storm, Jenks, Mullins, Higgins/9, stating that "[t]he effective removal of the return on investment for undepreciated plant replaced by repowering is accomplished by offsetting this value with the return on the EDIT value that would have been earned by PacifiCorp had the EDIT balance remained in customer rates."

- a. Provide a detailed explanation and illustrative calculation of "the return on the EDIT value that would have been earned by PacifiCorp had the EDIT balance remained in customer rates."
- b. Provide a detailed explanation of whether/how the company would have earned a return on an EDIT balance.
- c. Provide a detailed explanation of how the return on the EDIT value relates to the deferral of the EDIT regulatory liability authorized in *In the Matter of PacifiCorp, dba Pacific Power, Application for an Accounting Order and Request for Amortization Related to the Federal Tax Act*, Docket No. UM 1985, Order No. 19-028 at 7-8 (Jan 29, 2019).
- d. Provide a detailed explanation of how the effective removal of the return on investment for the undepreciated, replaced plant will be implemented. As part of this response, please:
 - i. Identify the date(s) the effective removal of the return on investment for undepreciated plant replaced by repowering would be accomplished for both book purpose and in customer rates.
 - ii. Identify each adjustment underlying the effective removal of the return on investment for undepreciated plant replaced by repowering. For each adjustment indicate when that adjustment would be reflected in customer rates.
 - iii. Confirm whether any adjustments are included in the calculation of the RAC revenue requirement in Exhibit Settlement PAC/401 to implement removal of the return on investment for undepreciated plant replaced by repowering.

Response to ALJ Bench Request 2

- a. First, the Stipulating Parties would like to clarify that the excess deferred income tax (EDIT) balance on the company's books provides a benefit to customers through a reduction to rate base. Absent the settlement there would have been two items on the company's books, the rate base related to the replaced equipment, and the rate base

deduction for the EDIT balance. After the settlement, the net book value of the replaced components for the repowered wind projects is zero, and therefore no return is earned on those components.

The proposed stipulation has two offsetting accounting actions which result in no net change to the company's rate base and, therefore, no net change to the company's earnings or overall revenue requirements: (1) decrease rate base by depreciating the net book value of the replaced components from the repowered wind projects and relieving the related accumulated deferred income taxes, and (2) increasing rate base by amortizing the regulatory liability for excess deferred income tax in an amount exactly equal to the net book value of the replaced wind components and relieving the related accumulated deferred income taxes.

Example - for illustrative purposes only		(a)	(b)	(c)
Line No.		Pre-Wind Settlement	Wind Repower / Settlement	Post-Wind Settlement
1	Wind Assets to be Retired	\$ 300	\$ (300)	\$ -
2	Other Electric Plant in Service	7,700		7,700
3	Total Electric Plant in Service	\$ 8,000		\$ 7,700
Accum. Depreciation & Amortization				
4	-- Wind Assets to be Retired	\$ (150)	\$ 150	\$ -
5	-- Other Assets	(2,850)		(2,850)
6	Accum. Def. Income Taxes	(1,000)		(1,000)
7	Excess Def. Income Taxes	(150)	150	-
8	Misc. Rate Base	250		250
9	Total Rate Base	\$ 4,100		\$ 4,100
10	Pre-Tax Return on Rate Base	9.3%		9.3%
11	Revenue Requirement	\$ 381		\$ 381
12	Change in Revenue Requirement / Return			-

- b. As explained in the response to part a., the Stipulating Parties would like to clarify that the EDIT balance on the company's books provides a benefit to customers through a reduction to rate base. The regulatory liability is in and of itself a rate base reduction and is included as a component of the company's overall rate base, on which the company earns a return.
- c. As part of the order referenced above, the Commission approved deferring the EDIT until the company's next general rate case. As part of the comprehensive settlement in this docket, however, all of the stipulating parties have agreed that rather than deferring all the EDIT dollars to the next rate case, a portion of the EDIT dollars

should be used to offset the net book value of the replaced components from the repowered wind projects.

- d.
- i. As wind projects are repowered, the new capital costs will be recorded on the company's books, and the replaced assets will be removed. The incremental cost of the new wind investments are included in the renewable adjustment clause (RAC) settlement. As noted in the response in sub-part (2) (a), above, due to the offsetting nature of the accounting actions, the company's rate base will remain unchanged, and there will be no return on investment for the net book value of the replaced components on the rate effective date of the RAC proceeding.
 - ii. As described in the response to 2 (d)(i) above, there are two adjustments, one to remove the replaced assets, and a second to remove the deferred tax. Since these are offsetting accounting actions, there will be no impact to customer rates. The final balances will be included in the next rate case.
 - iii. No adjustment has been made or should be made to Exhibit Settlement PAC/401 to implement removal of the return on investment for undepreciated plant since the return is being offset by the change to EDIT deferred balance as described above.

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	\$20.26	\$20.30	\$0.04	0.20%
200	\$30.02	\$30.10	\$0.08	0.27%
300	\$39.79	\$39.91	\$0.12	0.30%
400	\$49.55	\$49.71	\$0.16	0.32%
500	\$59.33	\$59.54	\$0.21	0.35%
600	\$69.11	\$69.35	\$0.24	0.35%
700	\$78.87	\$79.16	\$0.29	0.37%
800	\$88.64	\$88.96	\$0.32	0.36%
900	\$98.40	\$98.78	\$0.38	0.39%
950	\$103.31	\$103.69	\$0.38	0.37%
1,000	\$108.19	\$108.59	\$0.40	0.37%
1,100	\$121.12	\$121.56	\$0.44	0.36%
1,200	\$134.04	\$134.52	\$0.48	0.36%
1,300	\$146.98	\$147.50	\$0.52	0.35%
1,400	\$159.90	\$160.46	\$0.56	0.35%
1,500	\$172.84	\$173.44	\$0.60	0.35%
1,600	\$185.77	\$186.42	\$0.65	0.35%
2,000	\$237.49	\$238.29	\$0.80	0.34%
3,000	\$366.79	\$367.99	\$1.20	0.33%
4,000	\$496.09	\$497.70	\$1.61	0.32%
5,000	\$625.39	\$627.40	\$2.01	0.32%

* 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	\$72	\$81	\$73	\$82	0.77%	0.68%
	750	\$100	\$108	\$100	\$109	0.83%	0.76%
	1,000	\$127	\$136	\$128	\$137	0.87%	0.82%
	1,500	\$181	\$190	\$183	\$192	0.91%	0.87%
10	1,000	\$127	\$136	\$128	\$137	0.87%	0.82%
	2,000	\$236	\$244	\$238	\$247	0.93%	0.90%
	3,000	\$345	\$353	\$348	\$357	0.96%	0.94%
	4,000	\$437	\$446	\$441	\$450	1.01%	0.99%
20	4,000	\$464	\$473	\$468	\$477	0.95%	0.93%
	6,000	\$648	\$657	\$655	\$663	1.02%	1.01%
	8,000	\$832	\$841	\$841	\$850	1.06%	1.05%
	10,000	\$1,017	\$1,026	\$1,028	\$1,037	1.08%	1.07%
30	9,000	\$978	\$987	\$988	\$997	1.01%	1.00%
	12,000	\$1,255	\$1,264	\$1,268	\$1,277	1.05%	1.05%
	15,000	\$1,532	\$1,540	\$1,548	\$1,557	1.08%	1.07%
	18,000	\$1,808	\$1,817	\$1,828	\$1,837	1.10%	1.09%

* 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	0.78%	0.69%
	750	\$97	\$106	\$98	\$107	0.84%	0.78%
	1,000	\$124	\$133	\$125	\$134	0.90%	0.83%
	1,500	\$177	\$186	\$179	\$187	0.93%	0.89%
10	1,000	\$124	\$133	\$125	\$134	0.90%	0.83%
	2,000	\$230	\$239	\$232	\$241	0.96%	0.93%
	3,000	\$336	\$345	\$339	\$348	0.99%	0.96%
	4,000	\$426	\$435	\$430	\$439	1.04%	1.01%
20	4,000	\$452	\$461	\$457	\$465	0.98%	0.95%
	6,000	\$632	\$641	\$638	\$647	1.05%	1.03%
	8,000	\$811	\$820	\$820	\$829	1.09%	1.08%
	10,000	\$991	\$1,000	\$1,002	\$1,011	1.11%	1.10%
30	9,000	\$954	\$963	\$964	\$973	1.04%	1.03%
	12,000	\$1,223	\$1,232	\$1,236	\$1,245	1.08%	1.07%
	15,000	\$1,493	\$1,501	\$1,509	\$1,518	1.11%	1.10%
	18,000	\$1,762	\$1,771	\$1,782	\$1,791	1.13%	1.12%

* 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	\$353	\$356	1.03%
	4,500	\$467	\$472	1.16%
	7,500	\$695	\$704	1.30%
31	6,200	\$709	\$717	1.05%
	9,300	\$945	\$956	1.18%
	15,500	\$1,417	\$1,436	1.32%
40	8,000	\$910	\$919	1.06%
	12,000	\$1,214	\$1,229	1.19%
	20,000	\$1,823	\$1,847	1.32%
60	12,000	\$1,357	\$1,371	1.07%
	18,000	\$1,813	\$1,835	1.20%
	30,000	\$2,709	\$2,745	1.34%
80	16,000	\$1,797	\$1,816	1.07%
	24,000	\$2,399	\$2,428	1.21%
	40,000	\$3,588	\$3,636	1.34%
100	20,000	\$2,238	\$2,262	1.08%
	30,000	\$2,981	\$3,017	1.21%
	50,000	\$4,468	\$4,528	1.35%
200	40,000	\$4,381	\$4,430	1.10%
	60,000	\$5,868	\$5,941	1.23%
	100,000	\$8,842	\$8,962	1.36%

* 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	\$454	\$459	1.19%
	6,000	\$558	\$565	1.30%
	7,500	\$662	\$671	1.36%
31	9,300	\$912	\$923	1.23%
	12,400	\$1,127	\$1,142	1.33%
	15,500	\$1,342	\$1,361	1.39%
40	12,000	\$1,169	\$1,184	1.24%
	16,000	\$1,447	\$1,466	1.33%
	20,000	\$1,725	\$1,749	1.40%
60	18,000	\$1,744	\$1,765	1.24%
	24,000	\$2,154	\$2,183	1.34%
	30,000	\$2,561	\$2,597	1.41%
80	24,000	\$2,304	\$2,333	1.26%
	32,000	\$2,847	\$2,885	1.35%
	40,000	\$3,390	\$3,438	1.42%
100	30,000	\$2,862	\$2,898	1.26%
	40,000	\$3,540	\$3,588	1.36%
	50,000	\$4,218	\$4,279	1.43%
200	60,000	\$5,612	\$5,685	1.29%
	80,000	\$6,969	\$7,066	1.38%
	100,000	\$8,326	\$8,446	1.45%

* 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	\$2,666	\$2,690	0.88%
	30,000	\$3,267	\$3,302	1.08%
	50,000	\$4,469	\$4,527	1.31%
200	40,000	\$4,688	\$4,735	1.00%
	60,000	\$5,890	\$5,960	1.20%
	100,000	\$8,293	\$8,410	1.42%
300	60,000	\$6,881	\$6,951	1.02%
	90,000	\$8,683	\$8,789	1.22%
	150,000	\$12,287	\$12,464	1.43%
400	80,000	\$8,954	\$9,048	1.05%
	120,000	\$11,357	\$11,498	1.24%
	200,000	\$16,163	\$16,398	1.45%
500	100,000	\$11,059	\$11,176	1.06%
	150,000	\$14,063	\$14,239	1.25%
	250,000	\$20,070	\$20,364	1.46%
600	120,000	\$13,163	\$13,304	1.07%
	180,000	\$16,768	\$16,979	1.26%
	300,000	\$23,977	\$24,329	1.47%
800	160,000	\$17,372	\$17,560	1.08%
	240,000	\$22,178	\$22,460	1.27%
	400,000	\$31,791	\$32,260	1.48%
1000	200,000	\$21,581	\$21,816	1.09%
	300,000	\$27,589	\$27,941	1.28%
	500,000	\$39,604	\$40,191	1.48%

* 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	\$3,204	\$3,239	1.10%
	40,000	\$3,794	\$3,841	1.24%
	50,000	\$4,383	\$4,442	1.34%
200	60,000	\$5,780	\$5,850	1.22%
	80,000	\$6,959	\$7,053	1.35%
	100,000	\$8,138	\$8,255	1.44%
300	90,000	\$8,515	\$8,621	1.24%
	120,000	\$10,283	\$10,424	1.37%
	150,000	\$12,052	\$12,228	1.46%
400	120,000	\$11,155	\$11,296	1.26%
	160,000	\$13,513	\$13,701	1.39%
	200,000	\$15,871	\$16,106	1.48%
500	150,000	\$13,808	\$13,984	1.28%
	200,000	\$16,755	\$16,990	1.40%
	250,000	\$19,702	\$19,996	1.49%
600	180,000	\$16,461	\$16,672	1.28%
	240,000	\$19,998	\$20,279	1.41%
	300,000	\$23,534	\$23,886	1.50%
800	240,000	\$21,766	\$22,048	1.29%
	320,000	\$26,482	\$26,858	1.42%
	400,000	\$31,197	\$31,667	1.51%
1000	300,000	\$27,072	\$27,424	1.30%
	400,000	\$32,966	\$33,436	1.42%
	500,000	\$38,861	\$39,448	1.51%

* 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	\$193	\$222	\$155	\$196	\$224	\$155	1.27%	1.10%	0.00%
	3,000	\$290	\$319	\$155	\$294	\$322	\$155	1.27%	1.16%	0.00%
	5,000	\$483	\$512	\$155	\$489	\$518	\$155	1.27%	1.20%	0.00%
<u>Three Phase</u>										
20	4,000	\$387	\$444	\$309	\$392	\$449	\$309	1.27%	1.10%	0.00%
	6,000	\$580	\$637	\$309	\$587	\$644	\$309	1.27%	1.15%	0.00%
	10,000	\$967	\$1,024	\$309	\$979	\$1,036	\$309	1.27%	1.20%	0.00%
100	20,000	\$1,933	\$2,219	\$1,349	\$1,958	\$2,244	\$1,349	1.27%	1.10%	0.00%
	30,000	\$2,900	\$3,186	\$1,349	\$2,937	\$3,222	\$1,349	1.27%	1.15%	0.00%
	50,000	\$4,833	\$5,119	\$1,349	\$4,894	\$5,180	\$1,349	1.27%	1.20%	0.00%
300	60,000	\$5,800	\$6,657	\$3,409	\$5,873	\$6,731	\$3,409	1.27%	1.10%	0.00%
	90,000	\$8,700	\$9,557	\$3,409	\$8,810	\$9,667	\$3,409	1.27%	1.15%	0.00%
	150,000	\$14,500	\$15,357	\$3,409	\$14,683	\$15,541	\$3,409	1.27%	1.20%	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	\$281	\$308	\$155	\$284	\$312	\$155	1.31%	1.19%	0.00%
	4,000	\$374	\$402	\$155	\$379	\$407	\$155	1.31%	1.22%	0.00%
	5,000	\$468	\$496	\$155	\$474	\$502	\$155	1.31%	1.24%	0.00%
<u>Three Phase</u>										
20	6,000	\$562	\$617	\$309	\$569	\$624	\$309	1.31%	1.19%	0.00%
	8,000	\$749	\$804	\$309	\$759	\$814	\$309	1.31%	1.22%	0.00%
	10,000	\$936	\$991	\$309	\$948	\$1,004	\$309	1.31%	1.24%	0.00%
100	30,000	\$2,808	\$3,085	\$1,339	\$2,845	\$3,122	\$1,339	1.31%	1.19%	0.00%
	40,000	\$3,744	\$4,021	\$1,339	\$3,793	\$4,070	\$1,339	1.31%	1.22%	0.00%
	50,000	\$4,680	\$4,957	\$1,339	\$4,742	\$5,018	\$1,339	1.31%	1.24%	0.00%
300	90,000	\$8,424	\$9,254	\$3,399	\$8,535	\$9,365	\$3,399	1.31%	1.19%	0.00%
	120,000	\$11,233	\$12,063	\$3,399	\$11,380	\$12,210	\$3,399	1.31%	1.22%	0.00%
	150,000	\$14,041	\$14,871	\$3,399	\$14,225	\$15,055	\$3,399	1.31%	1.24%	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	\$26,861	\$27,198	1.25%
	500,000	\$38,346	\$38,907	1.46%
	650,000	\$46,959	\$47,689	1.55%
2,000	600,000	\$53,290	\$53,963	1.26%
	1,000,000	\$74,009	\$75,131	1.52%
	1,300,000	\$90,410	\$91,870	1.61%
6,000	1,800,000	\$154,637	\$156,658	1.31%
	3,000,000	\$220,243	\$223,611	1.53%
	3,900,000	\$269,448	\$273,826	1.63%
12,000	3,600,000	\$307,949	\$311,991	1.31%
	6,000,000	\$439,162	\$445,898	1.53%
	7,800,000	\$537,572	\$546,329	1.63%

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	\$25,410	\$25,746	1.33%
	500,000	\$36,076	\$36,637	1.56%
	650,000	\$44,076	\$44,805	1.66%
2,000	600,000	\$50,345	\$51,019	1.34%
	1,000,000	\$69,428	\$70,551	1.62%
	1,300,000	\$84,602	\$86,062	1.73%
6,000	1,800,000	\$145,401	\$147,422	1.39%
	3,000,000	\$206,099	\$209,467	1.63%
	3,900,000	\$251,623	\$256,001	1.74%
12,000	3,600,000	\$289,448	\$293,490	1.40%
	6,000,000	\$410,844	\$417,580	1.64%
	7,800,000	\$501,891	\$510,648	1.74%

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	\$35,770	\$36,331	1.57%
	650,000	\$43,221	\$43,950	1.69%
2,000	1,000,000	\$68,404	\$69,527	1.64%
	1,300,000	\$82,480	\$83,940	1.77%
6,000	3,000,000	\$203,204	\$206,572	1.66%
	3,900,000	\$245,431	\$249,810	1.78%
12,000	6,000,000	\$404,260	\$410,996	1.67%
	7,800,000	\$488,714	\$497,471	1.79%
50,000	25,000,000	\$1,677,614	\$1,705,681	1.67%
	32,500,000	\$2,029,508	\$2,065,996	1.80%

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.

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	\$20.30	\$20.40	\$0.10	0.49%
200	\$30.10	\$30.32	\$0.22	0.73%
300	\$39.91	\$40.23	\$0.32	0.80%
400	\$49.71	\$50.15	\$0.44	0.89%
500	\$59.54	\$60.07	\$0.53	0.89%
600	\$69.35	\$70.00	\$0.65	0.94%
700	\$79.16	\$79.91	\$0.75	0.95%
800	\$88.96	\$89.83	\$0.87	0.98%
900	\$98.78	\$99.74	\$0.96	0.97%
950	\$103.69	\$104.72	\$1.03	0.99%
1,000	\$108.59	\$109.67	\$1.08	0.99%
1,100	\$121.56	\$122.76	\$1.20	0.99%
1,200	\$134.52	\$135.82	\$1.30	0.97%
1,300	\$147.50	\$148.91	\$1.41	0.96%
1,400	\$160.46	\$161.97	\$1.51	0.94%
1,500	\$173.44	\$175.06	\$1.62	0.93%
1,600	\$186.42	\$188.15	\$1.73	0.93%
2,000	\$238.29	\$240.45	\$2.16	0.91%
3,000	\$367.99	\$371.24	\$3.25	0.88%
4,000	\$497.70	\$502.02	\$4.32	0.87%
5,000	\$627.40	\$632.81	\$5.41	0.86%

* 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	0.71%	0.64%
	750	\$100	\$109	\$101	\$110	0.78%	0.71%
	1,000	\$128	\$137	\$129	\$138	0.81%	0.76%
	1,500	\$183	\$192	\$184	\$193	0.86%	0.81%
10	1,000	\$128	\$137	\$129	\$138	0.81%	0.76%
	2,000	\$238	\$247	\$240	\$249	0.87%	0.84%
	3,000	\$348	\$357	\$351	\$360	0.90%	0.87%
	4,000	\$441	\$450	\$445	\$454	0.94%	0.92%
20	4,000	\$468	\$477	\$472	\$481	0.89%	0.87%
	6,000	\$655	\$663	\$661	\$670	0.95%	0.94%
	8,000	\$841	\$850	\$850	\$858	0.99%	0.98%
	10,000	\$1,028	\$1,037	\$1,038	\$1,047	1.01%	1.00%
30	9,000	\$988	\$997	\$998	\$1,007	0.95%	0.94%
	12,000	\$1,268	\$1,277	\$1,281	\$1,290	0.98%	0.98%
	15,000	\$1,548	\$1,557	\$1,564	\$1,573	1.01%	1.00%
	18,000	\$1,828	\$1,837	\$1,847	\$1,855	1.02%	1.02%

* 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	\$72	\$81	0.73%	0.65%
	750	\$98	\$107	\$99	\$108	0.79%	0.73%
	1,000	\$125	\$134	\$126	\$135	0.83%	0.78%
	1,500	\$179	\$187	\$180	\$189	0.87%	0.83%
10	1,000	\$125	\$134	\$126	\$135	0.83%	0.78%
	2,000	\$232	\$241	\$234	\$243	0.90%	0.86%
	3,000	\$339	\$348	\$342	\$351	0.92%	0.90%
	4,000	\$430	\$439	\$434	\$443	0.97%	0.95%
20	4,000	\$457	\$465	\$461	\$469	0.91%	0.90%
	6,000	\$638	\$647	\$645	\$653	0.98%	0.96%
	8,000	\$820	\$829	\$828	\$837	1.01%	1.00%
	10,000	\$1,002	\$1,011	\$1,012	\$1,021	1.04%	1.03%
30	9,000	\$964	\$973	\$973	\$982	0.97%	0.96%
	12,000	\$1,236	\$1,245	\$1,249	\$1,258	1.01%	1.00%
	15,000	\$1,509	\$1,518	\$1,525	\$1,534	1.03%	1.03%
	18,000	\$1,782	\$1,791	\$1,801	\$1,809	1.05%	1.05%

* 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	\$360	0.89%
	4,500	\$472	\$477	1.01%
	7,500	\$704	\$712	1.13%
31	6,200	\$717	\$723	0.92%
	9,300	\$956	\$966	1.03%
	15,500	\$1,436	\$1,452	1.15%
40	8,000	\$919	\$928	0.92%
	12,000	\$1,229	\$1,241	1.04%
	20,000	\$1,847	\$1,868	1.15%
60	12,000	\$1,371	\$1,384	0.93%
	18,000	\$1,835	\$1,854	1.04%
	30,000	\$2,745	\$2,777	1.16%
80	16,000	\$1,816	\$1,833	0.93%
	24,000	\$2,428	\$2,453	1.05%
	40,000	\$3,636	\$3,679	1.17%
100	20,000	\$2,262	\$2,283	0.94%
	30,000	\$3,017	\$3,049	1.05%
	50,000	\$4,528	\$4,581	1.17%
200	40,000	\$4,430	\$4,472	0.96%
	60,000	\$5,941	\$6,004	1.07%
	100,000	\$8,962	\$9,069	1.18%

* 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	\$464	1.04%
	6,000	\$565	\$572	1.12%
	7,500	\$671	\$679	1.19%
31	9,300	\$923	\$933	1.07%
	12,400	\$1,142	\$1,155	1.15%
	15,500	\$1,361	\$1,378	1.21%
40	12,000	\$1,184	\$1,196	1.08%
	16,000	\$1,466	\$1,483	1.16%
	20,000	\$1,749	\$1,770	1.21%
60	18,000	\$1,765	\$1,784	1.08%
	24,000	\$2,183	\$2,208	1.17%
	30,000	\$2,597	\$2,629	1.23%
80	24,000	\$2,333	\$2,359	1.09%
	32,000	\$2,885	\$2,919	1.18%
	40,000	\$3,438	\$3,480	1.23%
100	30,000	\$2,898	\$2,930	1.10%
	40,000	\$3,588	\$3,631	1.18%
	50,000	\$4,279	\$4,332	1.24%
200	60,000	\$5,685	\$5,748	1.12%
	80,000	\$7,066	\$7,150	1.20%
	100,000	\$8,446	\$8,552	1.26%

* 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	\$2,690	\$2,710	0.75%
	30,000	\$3,302	\$3,333	0.92%
	50,000	\$4,527	\$4,578	1.11%
200	40,000	\$4,735	\$4,776	0.85%
	60,000	\$5,960	\$6,021	1.02%
	100,000	\$8,410	\$8,511	1.20%
300	60,000	\$6,951	\$7,012	0.87%
	90,000	\$8,789	\$8,879	1.03%
	150,000	\$12,464	\$12,615	1.21%
400	80,000	\$9,048	\$9,129	0.89%
	120,000	\$11,498	\$11,619	1.05%
	200,000	\$16,398	\$16,600	1.23%
500	100,000	\$11,176	\$11,277	0.90%
	150,000	\$14,239	\$14,390	1.06%
	250,000	\$20,364	\$20,616	1.24%
600	120,000	\$13,304	\$13,425	0.91%
	180,000	\$16,979	\$17,161	1.07%
	300,000	\$24,329	\$24,632	1.24%
800	160,000	\$17,560	\$17,722	0.92%
	240,000	\$22,460	\$22,702	1.08%
	400,000	\$32,260	\$32,664	1.25%
1000	200,000	\$21,816	\$22,018	0.93%
	300,000	\$27,941	\$28,244	1.08%
	500,000	\$40,191	\$40,696	1.26%

* 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	\$3,239	\$3,270	0.93%
	40,000	\$3,841	\$3,881	1.05%
	50,000	\$4,442	\$4,492	1.14%
200	60,000	\$5,850	\$5,911	1.04%
	80,000	\$7,053	\$7,133	1.14%
	100,000	\$8,255	\$8,356	1.22%
300	90,000	\$8,621	\$8,711	1.05%
	120,000	\$10,424	\$10,545	1.16%
	150,000	\$12,228	\$12,379	1.24%
400	120,000	\$11,296	\$11,417	1.07%
	160,000	\$13,701	\$13,862	1.18%
	200,000	\$16,106	\$16,308	1.25%
500	150,000	\$13,984	\$14,136	1.08%
	200,000	\$16,990	\$17,192	1.19%
	250,000	\$19,996	\$20,248	1.26%
600	180,000	\$16,672	\$16,854	1.09%
	240,000	\$20,279	\$20,522	1.19%
	300,000	\$23,886	\$24,189	1.27%
800	240,000	\$22,048	\$22,290	1.10%
	320,000	\$26,858	\$27,181	1.20%
	400,000	\$31,667	\$32,071	1.28%
1000	300,000	\$27,424	\$27,727	1.10%
	400,000	\$33,436	\$33,840	1.21%
	500,000	\$39,448	\$39,953	1.28%

* 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	\$198	\$226	\$155	1.07%	0.94%	0.00%
	3,000	\$294	\$322	\$155	\$297	\$325	\$155	1.07%	0.98%	0.00%
	5,000	\$489	\$518	\$155	\$495	\$523	\$155	1.07%	1.01%	0.00%
<u>Three Phase</u>										
20	4,000	\$392	\$449	\$309	\$396	\$453	\$309	1.07%	0.94%	0.00%
	6,000	\$587	\$644	\$309	\$594	\$651	\$309	1.07%	0.98%	0.00%
	10,000	\$979	\$1,036	\$309	\$989	\$1,047	\$309	1.07%	1.01%	0.00%
100	20,000	\$1,958	\$2,244	\$1,349	\$1,979	\$2,265	\$1,349	1.07%	0.94%	0.00%
	30,000	\$2,937	\$3,222	\$1,349	\$2,968	\$3,254	\$1,349	1.07%	0.98%	0.00%
	50,000	\$4,894	\$5,180	\$1,349	\$4,947	\$5,233	\$1,349	1.07%	1.01%	0.00%
300	60,000	\$5,873	\$6,731	\$3,409	\$5,936	\$6,794	\$3,409	1.07%	0.94%	0.00%
	90,000	\$8,810	\$9,667	\$3,409	\$8,905	\$9,762	\$3,409	1.07%	0.98%	0.00%
	150,000	\$14,683	\$15,541	\$3,409	\$14,841	\$15,698	\$3,409	1.07%	1.01%	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	\$288	\$315	\$155	1.11%	1.01%	0.00%
	4,000	\$379	\$407	\$155	\$384	\$411	\$155	1.11%	1.03%	0.00%
	5,000	\$474	\$502	\$155	\$479	\$507	\$155	1.11%	1.05%	0.00%
<u>Three Phase</u>										
20	6,000	\$569	\$624	\$309	\$575	\$631	\$309	1.11%	1.01%	0.00%
	8,000	\$759	\$814	\$309	\$767	\$822	\$309	1.11%	1.03%	0.00%
	10,000	\$948	\$1,004	\$309	\$959	\$1,014	\$309	1.11%	1.05%	0.00%
100	30,000	\$2,845	\$3,122	\$1,339	\$2,876	\$3,153	\$1,339	1.11%	1.01%	0.00%
	40,000	\$3,793	\$4,070	\$1,339	\$3,835	\$4,112	\$1,339	1.11%	1.03%	0.00%
	50,000	\$4,742	\$5,018	\$1,339	\$4,794	\$5,071	\$1,339	1.11%	1.05%	0.00%
300	90,000	\$8,535	\$9,365	\$3,399	\$8,629	\$9,459	\$3,399	1.11%	1.01%	0.00%
	120,000	\$11,380	\$12,210	\$3,399	\$11,506	\$12,336	\$3,399	1.11%	1.03%	0.00%
	150,000	\$14,225	\$15,055	\$3,399	\$14,382	\$15,212	\$3,399	1.11%	1.05%	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	\$27,198	\$27,476	1.02%
	500,000	\$38,907	\$39,370	1.19%
	650,000	\$47,689	\$48,291	1.26%
2,000	600,000	\$53,963	\$54,520	1.03%
	1,000,000	\$75,131	\$76,058	1.23%
	1,300,000	\$91,870	\$93,075	1.31%
6,000	1,800,000	\$156,658	\$158,326	1.07%
	3,000,000	\$223,611	\$226,392	1.24%
	3,900,000	\$273,826	\$277,442	1.32%
12,000	3,600,000	\$311,991	\$315,328	1.07%
	6,000,000	\$445,898	\$451,460	1.25%
	7,800,000	\$546,329	\$553,559	1.32%

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	\$25,746	\$26,024	1.08%
	500,000	\$36,637	\$37,101	1.27%
	650,000	\$44,805	\$45,408	1.34%
2,000	600,000	\$51,019	\$51,575	1.09%
	1,000,000	\$70,551	\$71,478	1.31%
	1,300,000	\$86,062	\$87,267	1.40%
6,000	1,800,000	\$147,422	\$149,091	1.13%
	3,000,000	\$209,467	\$212,248	1.33%
	3,900,000	\$256,001	\$259,617	1.41%
12,000	3,600,000	\$293,490	\$296,827	1.14%
	6,000,000	\$417,580	\$423,142	1.33%
	7,800,000	\$510,648	\$517,878	1.42%

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	\$36,331	\$36,795	1.28%
	650,000	\$43,950	\$44,553	1.37%
2,000	1,000,000	\$69,527	\$70,454	1.33%
	1,300,000	\$83,940	\$85,145	1.44%
6,000	3,000,000	\$206,572	\$209,353	1.35%
	3,900,000	\$249,810	\$253,425	1.45%
12,000	6,000,000	\$410,996	\$416,558	1.35%
	7,800,000	\$497,471	\$504,702	1.45%
50,000	25,000,000	\$1,705,681	\$1,728,856	1.36%
	32,500,000	\$2,065,996	\$2,096,123	1.46%

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.