

DPU Summary of Adjustments Docket 01-035-01

<u>Adjustment Name</u>	<u>PC Adj. No.</u>	<u>DPU Adj. No.</u>	<u>PacifiCorp Amt</u>	<u>DPU Amt.</u>	<u>DPU Adjustment Difference</u>	<u>Revenue Req Change</u>	<u>DPU Witness</u>
1 PacifiCorp requested rate increase						168,588,501	
2 Customer svc deposit	PC 4.11	DPU 1.3	(220,640)	(261,059)	(40,419)		Burrup
3 Rev acc write down	PC 8.15	DPU 1.4	(2,394,866)	(2,428,817)	(33,951)		Burrup
4 Trojan disallowance		DPU 1.5	0	(45,202)	(45,202)		Burrup
5 Rev acc write down	PC 8.15	DPU 1.6	0	(30,407)	(30,407)		Burrup
6 Blue sky program		DPU 1.7	0	(160,225)	(160,225)		Burrup
7 Preferred unsecured debt		DPU 1.8	0	(200,000)		in capital struct.	Burrup
8 Dave Johnston coal costs		DPU 1.9	0	(266,000)		in net pwr costs	Burrup
9 Hunter coal stockpile		DPU 1.10	0	(365,506)	(365,506)		Burrup
10 Non utility amortizations		DPU 1.11	0	(562,040)	(562,040)		Burrup
11 Rev acc write down	PC 8.14	DPU 1.12	(6,765,577)	(9,128,621)	(2,363,044)		Burrup
12 Property insurance		DPU 1.13	0	(1,276,780)	(1,276,780)		Burrup
13 Add QUIPS interest		DPU 1.14	0	(4,077,688)	(4,077,688)		Burrup
14 Utah distribution exp		DPU 1.15	0	(7,744,425)	(7,744,425)		Burrup
15 Total Burrup					<u>(16,699,687)</u>	(16,699,687)	Burrup
16 Outside services		DPU 2.1	0	(1,229,168)	(1,229,168)		Peel
17 Uncollectible accounts		DPU 2.2	0	(2,475,108)	(2,475,108)		Peel
18 Temporary services		DPU 2.3	0	(813,647)	(813,647)		Peel
19 Pension expense		DPU 2.4	0	(2,233,080)	(2,233,080)		Peel
20 Pension deferred		DPU 2.5	0	(1,987,287)	(1,987,287)		Peel
21 1998 Early retirement		DPU 2.6	0	(1,007,056)	(1,007,056)		Peel
22 Centralia def inc tax		DPU 2.7	0	(3,926,973)	(3,926,973)		Peel
23 Total Peel					<u>(13,672,319)</u>	(13,672,319)	Peel
24 Price Change Ann	PC 3.2	DPU 3.2	(17,902,295)	(18,720,529)	(818,234)		Cleveland
25 Misc Revenue	PC 3.3	DPU 3.3	186,444	(1,906,934)	(2,093,378)		Cleveland
26 Special Contract reclass.	PC 3.5	DPU 3.4	7,596,051	0	(7,596,051)		Cleveland
27 PacifiCorp Trans	PC 4.14	DPU 3.5	(738,515)	(1,423,668)	(685,153)		Cleveland
28 Misc general exp	PC 4.17	DPU 3.6	(62,630)	(121,284)	(58,654)		Cleveland
29 Costs trigger by merger	PC 4.18	DPU 3.7	(2,487,874)	(3,912,509)	(1,424,635)		Cleveland
30 I/T normalizing adjust		DPU 3.8	0	(184,557)	(184,557)		Cleveland
31 Challenger grants		DPU 3.9	0	(62,216)	(62,216)		Cleveland
32 Other jurisdictions costs		DPU 3.10	0	(323,695)	(323,695)		Cleveland
33 Cholla amortizatin		DPU 3.11	0	(55,483)	(55,483)		Cleveland
34 NSA and smart net		DPU 3.12	0	(99,043)	(99,043)		Cleveland
35 EEI dues		DPU 3.13	0	(33,073)	(33,073)		Cleveland
36 ScottishPower employ		DPU 3.14	0	(57,838)	(57,838)		Cleveland
37 Transition planning		DPU 3.15	0	(121,794)	(121,794)		Cleveland
38 Total Cleveland					<u>(13,613,804)</u>	(13,613,804)	Cleveland
39 Software writedown	PC 8.8	DPU 4.1	959,652	900,286	(59,366)	(59,366)	Mower
40 Incentive compensation		DPU 5.1	0	(11,658,802)	(11,658,802)	(11,658,802)	Mecham
41 Cost of capital @ 11.00%		DPU 6.1		(10,000,000)	(10,000,000)	(10,000,000)	Powell
42 Tariff 300 changes		DPU 7.3	0	(34,655)	(34,655)	(34,655)	Flandro
43 Net power costs	PC 5.1-3-5	DPU 8.3	78,282,392	(24,187,559)	(102,469,951)		Wilson
44 Remove Brigham city rev		DPU 8.4	0	2,387,562	2,387,562		Wilson
45 Total Wilson					<u>(100,082,389)</u>	(100,082,389)	Wilson
46 Total adjustments						(165,821,022)	
47 Plus changes in allocations, lead lag and interest syncro. (estimate only)						(450,000)	
48 Revenue reduction calculated from each adjustment plus estimates						2,317,479	
49 Revenue reduction calculated from the Model						2,303,019	