

1 **Q. Please state your name, business address and position with PacifiCorp dba Utah**
2 **Power & Light Company (the Company).**

3 A. My name is David L. Taylor.

4 **Q. Are you the same David L. Taylor who has testified previously in this case?**

5 A. Yes I am.

6 **Q. What is the purpose of your supplemental testimony?**

7 A. The purpose of my supplemental testimony is to update the March 2003 Class Cost of
8 Service Study for the State of Utah consistent with the updates to PacifiCorp's annual
9 results of operations presented in the October 15, 2003 supplemental testimony of J.
10 Ted Weston.

11 **Q. Please identify Replacement Exhibits UP&L__(DLT-1), UP&L__(DLT-2) and**
12 **UP&L__(DLT-4).**

13 A. These Exhibits replace Exhibits UP&L__(DLT-1), UP&L__(DLT-2) and
14 UP&L__(DLT-4) which were filed with my direct testimony.

15 **Q. How has the update changed the cost of service results?**

16 A. The impact of the update on cost of service results is minimal and the relationship
17 between the major classes of customers is essentially unaffected. With the exception
18 of Street Lighting, Traffic Signals and one contract, the difference in the price change
19 required to bring each class to full cost of service (see UP&L__(DLT-1), column M
20 and Replacement UP&L__(DLT-1), column M) between the original filing and the
21 update is within plus or minus one percent.

22 The cost of service for one contract was impacted by the removal of both the
23 cost and the revenues for the purchase of replacement power associated with the

1 customer buying through the economic curtailment period. In our original filing, the
2 cost and revenues for the replacement power were direct assigned to that customer.
3 Removing the replacement power direct assignment reduces the customer's cost of
4 service, which now reflects only the costs associated with the service directly
5 provided by PacifiCorp.

6 **Q. Does this conclude your testimony?**

7 A. Yes it does.