

PacifiCorp  
Supplemental Exhibit UP&L\_\_(JTW-1S)  
Docket No. 03-2035-02 (Phase IV)  
Witness: J. Ted Weston

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH**

PACIFICORP

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Exhibit Accompanying Supplemental Testimony of J. Ted Weston  
Unbilled Revenues

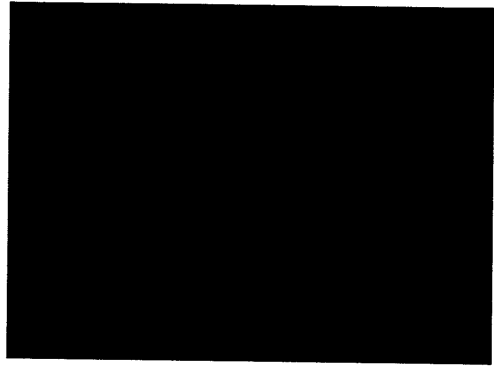
**OCTOBER 2003**

**PACIFICORP**  
**Utah Results of Operations March 2003**  
**Unbilled Revenues**

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL</u> <u>COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>UTAH</u> <u>ALLOCATED</u>	<u>REF#</u>
<b>Adjustment to Income:</b>							
RESIDENTIAL SALES	440	1	(13,676,000)	UT	Situs	(3,506,000)	
COMMERCIAL SALES	442	1	(6,203,000)	UT	Situs	(1,824,000)	
INDUSTRIAL SALES	442	1	7,698,000	UT	Situs	(2,549,000)	
PUBLIC STREET&HIGHWAY LIGHTING	444	1	(497,546)	UT	Situs	(509,546)	
OTHER SALES TO PUBLIC AUTH	445	1	(109,000)	UT	Situs	(109,000)	
Total			<u>(12,787,546)</u>			<u>(8,497,546)</u>	3.8.1

**Description of Adjustment:**

Price Waterhouse Coopers completed an audit of unbilled revenues, they recommend that PacifiCorp change its unbilled revenue calculation from an income statement method to a balance sheet method. The old method overstated Utah revenues by \$8,497,546. This adjustment is consistent with how unbilled revenue corrections were treated in Docket 99-035-10.



State	Account	Utah		'March 2003	
		'March 2002	KWh	Revenue	KWh
Utah	440	22,034,000	322,999,000	18,528,000	288,479,000
Utah	442	22,200,000	392,016,000	20,376,000	394,791,000
Utah	442	17,919,000	482,528,000	15,370,000	445,291,000
Utah	444	528,000	4,378,000	18,454	5,208,000
Utah	445	1,282,000	36,980,000	1,173,000	33,144,000
	<b>Total</b>	<b>\$63,963,000</b>	<b>1,238,901,000</b>	<b>\$55,465,454</b>	<b>1,166,913,000</b>
<b>Total STATES</b>					
Total	440	48,194,000	699,038,000	34,518,000	517,950,000
Total	442	37,859,000	665,026,000	31,656,000	595,268,000
Total	442	34,109,000	972,422,000	41,807,000	1,185,277,000
Total	444	566,000	4,594,000	68,454	5,496,000
Total	445	1,282,000	36,980,000	1,173,000	33,144,000
	<b>Total</b>	<b>122,010,000</b>	<b>2,378,060,000</b>	<b>109,222,454</b>	<b>2,337,135,000</b>

RESIDENTIAL SALES  
 COMMERCIAL SALES  
 INDUSTRIAL SALES  
 PUBLIC STREET&HIGHWAY LIGHTING  
 OTHER SALES TO PUBLIC AUTH

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