

PacifiCorp
Supplemental Exhibit UP&L__(JTW-4S)
Docket No. 03-2035-02 (Phase IV)
Witness: J. Ted Weston

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

PACIFICORP

Exhibit Accompanying Supplemental Testimony of J. Ted Weston
Rate Base Deductions

OCTOBER 2003

	<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>
Adjustment to Rate Base							
Steam Depreciation	108SP	3	(30,448,598)	SG	39.244%	(11,949,160)	
Hydro Depreciation	108HP	3	(2,831,682)	SG	39.244%	(1,111,257)	
Other Depreciation	108OP	3	(1,868,431)	SG	39.244%	(733,242)	
Transmission Depreciation	108TP	3	(11,313,813)	SG	39.244%	(4,439,960)	
Distribution Depreciation	108362	3	(9,142,824)	UT	Situs	(9,142,824)	
General Depreciation	108GP	3	(2,693,330)	UT	Situs	(2,693,330)	
Amortization Expense	111IP	3	(5,178,760)	SO	39.081%	(2,023,931)	
DIT Expense	282	3	(1,596,127)	UT	Situs	(1,596,127)	

Adjustment Detail:	Total Company Dollars	Times Ratio 24%
Steam Depreciation	(128,560,745)	(30,448,598)
Hydro Depreciation	(11,955,989)	(2,831,682)
Other Depreciation	(7,888,932)	(1,868,431)
Transmission Depreciation	(47,769,433)	(11,313,813)
Distribution Depreciation	(105,702,053)	(9,142,824)
General Depreciation	(47,376,940)	(2,693,330)
Amortization Expense	(59,595,819)	(5,178,760)
DIT Expense	(57,385,502)	(1,596,127)
Totals	(466,235,413)	(65,073,564)

Description of Adjustment:

Adjustment 8.8 captures major plant additions through the end of the test period. These additions represent approximately 24% of fiscal year 2004 capital additions. To be consistent with plant additions the Company has taken 24% of the test period depreciation and amortization and accumulated deferred income tax as rate base deductions.