

Docket No. UE 263
Exhibit PAC/1101
Witness: C. Craig Paice

**BEFORE THE PUBLIC UTILITY COMMISSION
OF OREGON**

PACIFICORP

Exhibit Accompanying Direct Testimony of C. Craig Paice

**Unbundled Results of Operations
Summary and Detail**

March 2013

**PACIFICORP
STATE OF OREGON
Combined GRC and TAM**

**Functionalized Revenue Requirement
12 Months Ended December 31, 2014 Forecast**

Function	Revenue Requirement
Production	\$ 758,147,348
Transmission	\$ 172,699,101
Distribution	\$ 270,841,837
Ancillary	\$ 10,815,424
Customer Billing	\$ 12,263,553
Customer Metering	\$ 27,452,258
Customer Other	\$ 11,948,816
Retail Service	a \$ -
Public Purposes	b \$ -
Total State of Oregon	\$ 1,264,168,337

a - Retail Services are conducted as unregulated activities.

b - DSM is collected by a separate tariff.

Public Purposes are collected by a separate tariff.

PACIFICORP
STATE OF OREGON
Combined GRC and TAM
Functionalized Revenue Requirement
12 Months Ended December 31, 2014 Forecast

	ROR	ROE	Total	Production	Transmission	Distribution	Ancillary	Billing	Consumer Metering	Other	Retail Service	Public Purposes	Distribution Components			
													Poles & Wires	DSM	Franchise Fees	
1 Functionalized Situs Revenues @ Earned	6.68%	7.92%	1,209,176,480	731,008,398	160,007,255	256,604,310	10,815,424	12,068,217	26,862,813	11,810,063	-	-	-	227,584,074	-	29,020,236
2 System Allocated Revenues			-	-	-	-	-	-	-	-	-	-	-	-	-	-
3 Total Oregon General Business Revenue			1,209,176,480	731,008,398	160,007,255	256,604,310	10,815,424	12,068,217	26,862,813	11,810,063	-	-	-	227,584,074	-	29,020,236
4 Target Increase in Return	7.66%	9.80%	33,105,333	16,725,071	7,821,674	7,989,436	0	120,381	363,261	85,510	-	-	-	7,989,436	-	-
5 Add			-	-	-	-	-	-	-	-	-	-	-	-	-	-
6 Uncollectible Expense			329,519	162,620	76,051	85,313	0	1,170	3,532	831	-	-	-	77,682	-	7,631
7 Franchise & Energy Supplier Taxes			1,264,813	-	-	1,264,813	-	-	-	-	-	-	-	-	-	1,264,813
8 Other Revenue Based Taxes			43,993	21,711	10,153	11,390	0	156	472	111	-	-	-	10,371	-	1,019
9 Inc. Taxes - State			2,422,250	1,223,740	572,296	584,571	0	8,808	26,579	6,257	-	-	-	584,571	-	-
10 Inc. Taxes - Federal			17,825,948	9,005,807	4,211,671	4,302,004	0	64,820	195,602	46,044	-	-	-	4,302,004	-	-
11 Total Increase Needed			54,991,857	27,138,950	12,691,846	14,237,527	0	195,336	589,446	138,753	-	-	-	12,964,065	-	1,273,462
12 Total Oregon General Business Revenue @	7.66%	9.80%	1,264,168,337	758,147,348	172,699,101	270,841,837	10,815,424	12,263,553	27,452,258	11,948,816	-	-	-	240,548,139	-	30,293,698
13 Less System Allocated Revenues			-	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Total Unbundled Revenue Requirement			1,264,168,337	758,147,348	172,699,101	270,841,837	10,815,424	12,263,553	27,452,258	11,948,816	-	-	-	240,548,139	-	30,293,698
15 Rate Base			3,384,540,086	1,709,895,907	799,652,754	816,803,942	0	12,307,164	37,138,163	8,742,157	-	-	-	816,803,942	-	-
16			50.521%	23.627%	24.133%	0.000%	0.366%	1.097%	0.258%	0.000%	0.000%	0.000%	0.000%	24.133%	0.000%	0.000%

Source:

- Total Column - Exhibit PPL 1002
- Row 1 - Exhibit PPL 1002
- Row 8 - Uncollectible 0.5992%
- Row 9 - Franchise Tax @ 2.3000%
- Row 11 - Inc Taxes - State 4.5400%
- Row 12 - Inc Taxes - Federal 35.0000%

Notes:

- a - Retail Services are conducted as unregulated activities
- b - DSM is collected by a separate tariff.

Public Purposes are collected by a separate tariff.