

Docket No. UE 352  
Exhibit PAC/403  
Witness: Steven R. McDougal

**BEFORE THE PUBLIC UTILITY COMMISSION  
OF OREGON**

**PACIFICORP**

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Exhibit Accompanying Direct Testimony of Steven R. McDougal  
Monthly RAC Repowering Revenue Requirement – December 2019

December 2018

**PacifiCorp  
Oregon**  
Wind Repowering - Monthly RAC RevRept - Dec 2019  
Goodnoe Hills, High Plains, McFadden Ridge, Marengo I and Marengo II

Line No.	\$-Thousands	Reference	2019 January	2019 February	2019 March	2019 April	2019 May	2019 June	2019 July	2019 August	2019 September	2019 October	2019 November	2019 December
<b>Total Company</b>														
<b>Plant Revenue Requirement</b>														
1	Capital Investment		-	-	-	-	-	-	-	-	-	-	468,772	468,772
2	Depreciation Reserve		-	-	-	-	-	-	-	-	-	-	(1,640)	(2,963)
3	Accumulated DIT Balance		-	-	-	-	-	-	-	-	-	-	(17,784)	(23,712)
4	Net Rate Base	sum of lines 1-3	-	-	-	-	-	-	-	-	-	-	449,348	442,077
5	Operation & Maintenance		-	-	-	-	-	-	-	-	-	-	-	540
6	Depreciation	Footnote 1	-	-	-	-	-	-	-	-	-	-	-	1,343
7	Property Taxes	Prior December (line 1 + line 2) x line 9	-	-	-	-	-	-	-	-	-	-	-	-
8	Wind Tax		-	-	-	-	-	-	-	-	-	-	-	8
9	Property Tax Rate	PAC/404, line 14	0.87%											

Footnotes:

1) As stated in testimony, actual depreciation expense will be adjusted by the impact of the retired assets until the next depreciation study

