

PACIFIC POWER & LIGHT COMPANY

WN U-75

Original Sheet No. 101.1

**Schedule 101
TAX ADJUSTMENT SCHEDULE**

GENERAL:

The rate schedules of Company for electric service do not include any portion of municipal occupation, business, or excise taxes or charges. In order to reimburse Company for such taxes or charges, amounts equivalent to such taxes or charges where now imposed, or which may hereafter be imposed, will be billed by Company to its Customers as set forth below.

APPLICABLE:

To all charges for electric service rendered pursuant to this Tariff within the jurisdiction imposing a tax or charge, as provided in Rule 16 of Company's General rules and Regulations included in this Tariff.

TAX ADJUSTMENT:

The rates and charges named in this Tariff shall be proportionately increased by an adjustment equivalent to the amount of the tax or charge imposed by the jurisdiction and effective as listed below:

<u>Community</u>	<u>Ordinance Number</u>	<u>Effective Date of Ordinance</u>	<u>Tax Rate</u>
College Place	532	4/1/84	6.0%
Dayton	1701	3/1/04	6.0%
Grandview	1650	5/1/03	7.5%****
Grandview	1650	5/1/05	6.0%****
Granger	901	12/31/99	6.0%
Harrah	367	2/24/2000	6.0%
Mabton	584	1/1/83	6.0%
Moxee	438	1/1/90	6.0%**
Naches	476	1/1/99	6.0%*
Pomeroy	758	3/1/99	6.0%
Selah	939	9/15/89	6.0%*
Sunnyside	1368	10/1/82	6.0%
Tieton	423	3/13/98	5.0
Toppenish	92-04	5/31/92	8.5%
Union Gap	2107	6/8/98	6.0%
Waitsburg	991215-787	3/1/2000	6.0%
Walla Walla	A-2236	1/1/67	6.0%
Wapato	977	1/1/98	6.0%
Yakama Indian Nation	T-177-02	9/6/02	3.0%
Yakima	94-46	10/1/94	6.0%***
Zillah	677	5/27/90	6.0%

- * Tax rate is limited to the first \$2,000.00 of charges per Customer per month.
- ** Tax rate is limited to the first \$3,000.00 of charges per customer per month.
- *** Tax rate is limited to the first \$4,000.00 of charges per customer per month. Charges in excess of \$4,000 per customer per month are billed at the tax rate of 2.0%.
- **** Grandview Ordinance 1650 both increased the tax rate to 7.5% on 5/1/03 and decreased it to 6.0% on 5/1/05.

(continued)

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Issued By Pacific Power & Light Company

By: Andrea Kelly Andrea L. Kelly

Title: Vice President, Regulation

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Original Sheet No. 101.2

**Schedule 101
TAX ADJUSTMENT SCHEDULE**

YAKIMA INDIAN NATION TAX ADJUSTMENT:

The rates and charges named in this tariff shall be adjusted for Yakima Indian Nation tribal and member accounts, located within the boundaries of the Yakima Indian Nation.

State Public Utility Tax Credit (3.873%)

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