

Rule 16
GENERAL RULES AND REGULATIONS—TAX AND FRANCHISE FEE
ADJUSTMENTS

Charges computed in accordance with the schedules of this tariff are subject to increase or decrease in the communities or areas where taxes, fees, or assessments are imposed by any governmental authority. The amount of such taxes, fees, or assessments are assessed on the basis of meters or customers, or the price of or revenue from electric energy or service sold, or the power or energy generated, transmitted or purchased for sale or sold. Any adjustment shall continue in effect only for the duration of such taxes, fees, or assessments. See Schedules 101 and 102 for applicable adjustments.

No adjustments in charges shall be made by Company under the provisions of this rule without the approval of the Commission. Complete information about any proposed increase or decrease shall be submitted to the Commission not later than thirty (30) days prior to the date which the change is proposed to be made effective.

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Issued By PacifiCorp d/b/a Pacific Power & Light Company

By:  Etta Lockey

Title: Vice President, Regulation