

May 19, 2008  
**BPA Issues List for**  
**FY 2006 ASCM Template Filing: PacifiCorp**

	<b>Account</b>	<b>Items</b>	<b>Issues</b>	<b>Data Requirement</b>
Sch-1	302	<ul style="list-style-type: none"> <li>Intangible Plant - Franchises and Consents</li> </ul>	Direct Analysis requires justification of the cost allocations to Production or Transmission	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	303		<p>Direct Analysis requires justification of the cost allocations to Production or Transmission</p> <p>Some of the functionalizations are easy to track, however much of the PTD functionalization seem to be inconsistent.</p>	<p>Provide a detailed description of the line items in Account 303</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	399	<ul style="list-style-type: none"> <li>Other Tangible Property</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production or Transmission</p> <p>What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	302	<ul style="list-style-type: none"> <li>Amortization of Intangible Plant</li> </ul>	Direct Analysis requires justification of the cost allocations to Production	Provide a detailed description of the line item.

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	<b>Account</b>	<b>Items</b>	<b>Issues</b>	<b>Data Requirement</b>
			What is the regulatory treatment of this account?	<p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	302	<ul style="list-style-type: none"> <li>Amortization of Intangible Plant</li> </ul>	<p>Why is the total less than the production allocation?</p> <p>What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	303	<ul style="list-style-type: none"> <li>Amortization of Intangible Plant</li> </ul>		
		<ul style="list-style-type: none"> <li></li> </ul>		
Sch-1	115	<ul style="list-style-type: none"> <li>Amortization of Acquisition Adjustments</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory treatment of this account?</p>	
Sch-1	115	<ul style="list-style-type: none"> <li>Amortization of Acquisition Adjustments</li> </ul>	<p>Why is the total less than the production allocation?</p> <p>\$34,493,002 vs. \$36,062,817</p>	
Sch-1	114	<ul style="list-style-type: none"> <li>Acquisition Adjustments (Electric)</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production</p> <p>What is the regulatory treatment of this</p>	

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	<b>Account</b>	<b>Items</b>	<b>Issues</b>	<b>Data Requirement</b>
			account?	
Sch-1	182.3	<ul style="list-style-type: none"> <li>Other Regulatory Assets</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory treatment of this account and components?</p>	<p>Provide a detailed description of the line item. Provide an explanation of the line items relationship to Production and/or Transmission. Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-1	186	<ul style="list-style-type: none"> <li>Miscellaneous Deferred Debits</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory treatment of this account?</p>	<p>(Provide a detailed description of the line item. Provide an explanation of the line items relationship to Production and/or Transmission. Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p> <p>Provide this analysis for PNW.</p>
Sch-1	186	<ul style="list-style-type: none"> <li>Miscellaneous Deferred Debits</li> </ul>	In account 186 values are only functionalized to Production.	
Sch-1	253	<ul style="list-style-type: none"> <li>Other Deferred Credits</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item. Provide an explanation of the line items relationship to Production and/or Transmission. Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>

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	Sch-1	253	<ul style="list-style-type: none"> <li>• Other Deferred Credits</li> </ul>	In account 253 values are only functionalized to Production.	
	Sch-1	254	<ul style="list-style-type: none"> <li>• Other Regulatory Liabilities</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
	Sch-1	254	<ul style="list-style-type: none"> <li>• Other Regulatory Liabilities</li> </ul>	In account 254 values are only functionalized to Production.	
	Sch-2		<ul style="list-style-type: none"> <li>• Rate of Return</li> </ul>	Current Rate Orders	
	Sch-3		<ul style="list-style-type: none"> <li>• Public Purpose Charges (h)</li> </ul>	Direct Analysis requires justification of the cost allocations to Production.	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
	Sch-3	908	<ul style="list-style-type: none"> <li>• CUST ASSIST EXP</li> <li>• CUST ASST EXP-GENL</li> <li>• DSM DIRECT</li> <li>• DSM AMORT</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production.</p> <p>What is the regulatory</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to</p>

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			<ul style="list-style-type: none"> <li>CUST SERV</li> </ul>	treatment of this account?	<p>Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-3	404		<ul style="list-style-type: none"> <li>Amortization of Intangible Plant - Account 302</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production. What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch-3	404		<ul style="list-style-type: none"> <li>Amortization of Intangible Plant - Account 303</li> </ul>	<p>Direct Analysis requires justification of the cost allocations to Production. What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>
Sch 3B - Other Items	421		<ul style="list-style-type: none"> <li>Miscellaneous Non-operating Income</li> </ul>	<p>Direct Analysis requires justification of the cost allocations.</p> <p>Why is 421 100% allocated to distribution?</p> <p>What is the regulatory</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p>

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				treatment of this account?	Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution
Sch 3B - Other Items	456	<ul style="list-style-type: none"> <li>Other Electric Revenues</li> </ul>	<p>Direct Analysis requires justification of the cost allocations.          Why is 456 100% allocated to distribution?          .          What is the regulatory treatment of this account?</p>	<p>Provide a detailed description of the line item.</p> <p>Provide an explanation of the line items relationship to Production and/or Transmission.</p> <p>Provide an explanation of the mechanics and rational of allocating costs between production, transmission, and distribution</p>	
Sch 4 -		<ul style="list-style-type: none"> <li>Retail Losses</li> </ul>	<p>PacifiCorp specific retail load loss value. At this time does PacifiCorp have a Distribution Loss Study?</p>		
		<ul style="list-style-type: none"> <li>Conservation</li> </ul>	<p>Provide all accounts were conservation costs are recorded.</p> <p>What is the regulatory treatment of this account?</p>		

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			<ul style="list-style-type: none"><li>• New Resource Additions</li></ul>		<p>Provide a detailed description of each new resource Provide detail justifying the forecasted costs. Provide detail justifying the plant output If the plant is in service, provide the regulatory treatment of the resource</p>
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