

**BEFORE THE WASHINGTON  
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,**

**Complainant,**

**v.**

**PACIFIC POWER & LIGHT  
COMPANY,**

**Respondent.**

**DOCKETS UE-140762 and UE-140617  
(consolidated)**

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**In the Matter of the Petition of**

**PACIFIC POWER & LIGHT  
COMPANY,**

**For an Order Approving Deferral of  
Costs Related to Colstrip Outage.**

**DOCKET UE-131384 (consolidated)**

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**In the Matter of the Petition of**

**PACIFIC POWER & LIGHT  
COMPANY,**

**For an Order Approving Deferral of  
Costs Related to Declining Hydro  
Generation.**

**DOCKET UE-140094 (consolidated)**

**PACIFIC POWER & LIGHT COMPANY**

**EXHIBIT OF JOELLE R. STEWARD**

**Cost of Service by Rate Schedule – All Functions**

**November 2014**

Class Summary

PacifiCorp  
Cost Of Service By Rate Schedule - All Functions  
State of Washington  
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
12 Months Ending December 2013

	A	B	C	D	F	G	H	I	J	K
	DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
14	Operating Revenues	351,177,814	153,380,507	52,608,115	73,229,166	28,583,724	27,672,507	13,967,333	1,736,462	
15	Operating Expenses									
16	Operation & Maintenance Expenses	229,071,730	103,748,212	30,747,378	46,587,127	18,812,469	20,120,333	8,161,558	894,653	
17	Depreciation Expense	44,704,303	21,521,406	6,134,977	8,626,468	3,348,768	3,081,043	1,726,772	264,849	
18	Amortization Expense	5,116,519	2,363,907	691,598	1,015,211	409,223	434,499	181,241	20,840	
19	Taxes Other Than Income	21,000,296	10,039,048	2,866,763	4,093,334	1,591,718	1,506,547	798,249	104,637	
20	Income Taxes - Federal	628,606	884,295	152,782	(134,694)	(95,219)	(297,252)	69,012	49,682	
21	Income Taxes - State									
22	Income Taxes Deferred	5,851,134	2,400,735	773,145	1,305,504	540,953	629,064	196,015	5,718	
23	Investment Tax Credit Adj	(762,127)	(325,600)	(102,865)	(164,110)	(66,963)	(73,766)	(27,020)	(1,803)	
24	Misc Revenues & Expense									
25		305,610,461	140,632,003	41,263,779	61,328,860	24,540,948	25,400,468	11,105,828	1,338,575	
26	Total Operating Expenses	45,567,353	12,748,504	11,344,335	11,900,307	4,042,775	2,272,039	2,861,506	397,886	
27	Operating Revenue For Return									
28		1,751,865,644	838,628,075	240,039,706	340,233,143	132,535,348	123,853,540	67,222,529	9,353,302	
29	Rate Base :	234,062	100,615	31,456	50,168	20,470	22,547	8,256	551	
30	Electric Plant In Service	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
31	Plant Held For Future Use	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
32	Electric Plant Acquisition Adj	0	0	0	0	0	0	0	0	
33	Nuclear Fuel	8,025,149	3,449,733	1,078,506	1,720,074	701,827	773,053	283,077	18,879	
34	Prepayments	31,018,483	14,152,613	4,172,836	6,264,712	2,516,365	2,652,784	1,120,157	139,017	
35	Fuel Stock	1,932,316	830,636	259,685	414,164	168,988	186,138	68,160	4,546	
36	Materials & Supplies									
37	Misc Deferred Debts									
38	Cash Working Capital									
39	Weatherization Loans									
40	Miscellaneous Rate Base									
41	Total Rate Base Additions	1,793,075,655	857,161,672	245,582,188	348,688,260	135,942,998	127,489,062	68,702,180	9,516,295	
42	Rate Base Deductions :									
43	Accum Provision For Depreciation	(649,561,462)	(314,918,004)	(89,048,063)	(125,042,327)	(48,240,393)	(42,916,723)	(25,511,537)	(3,882,414)	
44	Accum Provision For Amortization	(47,738,217)	(24,418,129)	(6,491,151)	(8,248,637)	(3,274,870)	(3,323,908)	(1,664,517)	(316,006)	
45	Customer Deferred Income Taxes	(246,661,552)	(117,610,699)	(33,825,511)	(48,005,161)	(18,560,011)	(17,835,214)	(9,378,982)	(1,250,003)	
46	Unamortized ITC	(286,775)	(118,011)	(33,896)	(47,965)	(17,494)	(17,494)	(9,463)	(1,276)	
47	Customer Advance For Construction	(488,824)	(70,339)	(261,146)	(2,402)	(2,402)	(151,001)	(3,837)	(3,837)	
48	Customer Service Deposits	(3,361,134)	(2,732,690)	(297,257)	(2,732,690)	(27,257)	(102,064)	(102,064)	(2,059)	
49	Misc Rate Base Deductions	(3,253,188)	(1,398,432)	(437,198)	(697,273)	(284,503)	(313,376)	(114,752)	(7,653)	
50	Total Rate Base Deductions	(951,311,153)	(461,266,265)	(130,394,222)	(182,271,829)	(70,574,446)	(64,408,715)	(36,932,426)	(5,463,248)	
51	Total Rate Base	841,764,502	395,895,407	115,187,966	166,410,431	65,368,552	63,079,346	31,769,753	4,053,047	
52	Calculated Return On Rate Base	5.41%	3.22%	9.85%	7.15%	6.18%	3.60%	9.01%	9.82%	
53	Return On Rate Base @ Jurisdictional Ave.	5.41%	21,431,060	6,235,486	9,006,319	3,538,605	3,414,683	1,719,796	219,404	
54	Total Operating Expenses	305,610,461	140,632,003	41,263,779	61,328,860	24,540,948	25,400,468	11,105,828	1,338,575	
55	Revenue Credits	(30,515,802)	(13,292,388)	(4,135,018)	(6,418,990)	(2,548,113)	(2,731,843)	(1,301,044)	(88,405)	
56	Total Revenue Requirements	320,662,012	148,770,675	43,364,247	63,918,188	25,531,440	26,083,308	11,524,580	1,469,574	
57	Class Revenue	320,662,012	140,088,119	48,473,996	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057	
58	Increase / (Decrease) Required to Earn Equal Rates of Return	0	8,682,557	(5,108,850)	(2,891,988)	(504,171)	1,142,643	(1,141,709)	(176,482)	
59	Percent %	0.00%	6.20%	-10.54%	-4.33%	-1.94%	4.58%	-9.01%	-10.83%	
60	Return On Rate Base @ Target ROR	7.76%	30,735,319	8,942,612	12,919,265	5,074,884	4,897,162	2,466,443	314,658	
61	Total Operating Expenses Adjusted for Taxes	317,766,428	146,349,150	42,927,215	63,732,002	25,484,939	26,311,400	11,564,616	1,397,106	
62	Revenue Credits	(30,515,802)	(13,292,388)	(4,135,018)	(6,418,990)	(2,548,113)	(2,731,843)	(1,301,044)	(88,405)	
63	Total Target Revenue Requirements	352,600,969	163,792,081	47,734,808	70,232,276	28,011,710	28,476,719	12,730,015	1,623,358	
64	Class Revenue	320,662,012	140,088,119	48,473,996	66,810,176	26,035,610	24,940,664	12,666,289	1,648,057	
65	Increase / (Decrease) Required to Earn Target Rate of Return	31,938,957	23,703,963	(738,288)	3,422,100	1,976,100	3,536,055	63,726	(24,698)	
66	Percent %	9.96%	16.92%	-1.52%	5.12%	7.59%	14.18%	0.50%	-1.50%	

Generation Summary

PacifiCorp  
 Cost Of Service By Rate Schedule - Generation Function  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
Operating Expenses									
14 Operation & Maintenance Expenses		171,069,784	73,600,630	22,997,751	36,633,783	14,944,109	16,450,501	6,036,281	406,729
15 Depreciation Expense		25,383,484	10,911,478	3,411,305	5,440,580	2,219,874	2,445,162	895,370	59,715
16 Amortization Expense		3,742,810	1,615,934	503,146	798,672	325,695	358,178	132,010	9,175
17 Taxes Other Than Income		10,565,977	4,542,082	1,419,982	2,264,571	923,998	1,017,788	372,691	24,864
18 Income Taxes - Federal		(1,978,842)	(850,661)	(265,940)	(424,119)	(173,050)	(190,616)	(69,799)	(4,657)
19 Income Taxes - State		-	-	-	-	-	-	-	-
20 Income Taxes Deferred		2,364,526	1,016,458	317,773	506,781	206,778	227,768	83,403	5,564
21 Investment Tax Credit Adj		(780,928)	(335,694)	(104,949)	(167,380)	(68,295)	(75,226)	(27,546)	(1,837)
22 Misc Revenues & Expense		-	-	-	-	-	-	-	-
24		210,366,811	90,500,227	28,279,068	45,052,888	18,379,109	20,233,555	7,422,410	499,554
25 Total Operating Expenses									
26									
27									
28 Rate Base :									
29 Electric Plant In Service		921,880,249	396,284,279	123,892,166	197,591,593	80,621,651	88,803,653	32,518,164	2,168,744
30 Plant Held For Future Use		234,062	100,615	31,456	50,168	20,470	22,547	8,256	551
31 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32 Nuclear Fuel		(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
33 Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
34 Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
35 Materials & Supplies		0	0	0	0	0	0	0	0
36 Misc Deferred Debits		8,005,060	3,441,097	1,075,806	1,715,768	700,071	771,118	282,368	18,832
37 Cash Working Capital		22,228,445	9,563,510	2,988,279	4,760,116	1,941,806	2,137,543	784,342	52,849
38 Weatherization Loans		-	-	-	-	-	-	-	-
39 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40									
41 Total Rate Base Additions		952,347,816	409,389,501	127,987,706	204,117,645	83,283,996	91,734,861	33,593,130	2,240,976
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation		(309,337,845)	(132,973,588)	(41,572,141)	(66,302,058)	(27,052,676)	(29,798,155)	(10,911,503)	(727,724)
45 Accum Provision For Amortization		(26,607,545)	(11,448,848)	(3,576,388)	(5,698,268)	(2,324,226)	(2,557,327)	(939,214)	(63,273)
46 Accum Deferred Income Taxes		(127,316,605)	(54,719,826)	(17,110,000)	(27,293,133)	(11,136,395)	(12,287,224)	(4,490,990)	(299,038)
47 Unamortized ITC		(127,556)	(54,830)	(17,142)	(27,341)	(11,156)	(12,289)	(4,499)	(300)
48 Customer Advance For Construction		-	-	-	-	-	-	-	-
49 Customer Service Deposits		-	-	-	-	-	-	-	-
50 Misc Rate Base Deductions		(2,511,720)	(1,079,701)	(337,552)	(538,351)	(219,659)	(241,951)	(88,598)	(5,909)
51									
52 Total Rate Base Deductions		(465,901,271)	(200,276,793)	(62,613,223)	(99,859,150)	(40,744,112)	(44,876,945)	(16,434,803)	(1,096,245)
53									
54 Total Rate Base		486,446,545	209,112,708	65,374,483	104,258,495	42,539,884	46,857,916	17,158,327	1,144,732
55									
56 Return On Rate Base	5.41%	26,332,877	11,319,927	3,538,926	5,643,839	2,302,817	2,536,566	928,834	61,968
57 Total Operating Expenses		210,366,811	90,500,227	28,279,068	45,052,888	18,379,109	20,233,555	7,422,410	499,554
58 Revenue Credits		(26,422,074)	(11,403,006)	(3,551,782)	(5,637,216)	(2,299,754)	(2,533,077)	(932,540)	(64,698)
59									
60 Total Revenue Requirements		210,277,615	90,417,148	28,266,211	45,059,511	18,382,172	20,237,044	7,418,704	496,824
61									
62									
63 Return On Rate Base @ Target ROR	7.76%	37,765,252	16,234,454	5,075,345	8,094,103	3,302,582	3,637,812	1,332,086	88,871
64 Total Operating Expenses Adjusted for Taxes		217,391,612	93,520,036	29,223,144	46,558,490	18,993,429	20,910,233	7,670,195	516,085
65 Revenue Credits		(26,422,074)	(11,403,006)	(3,551,782)	(5,637,216)	(2,299,754)	(2,533,077)	(932,540)	(64,698)
66									
67 Total Target Revenue Requirements		228,734,791	98,351,484	30,746,707	49,015,377	19,996,257	22,014,968	8,069,740	540,259
68 Generation Demand Summary									



Distribution Summary

PacifiCorp  
 Cost Of Service By Rate Schedule - Distribution Function  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
 12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
14 Operating Expenses									
15 Operation & Maintenance Expenses	14,595,968	8,348,801	2,056,878	2,208,615	719,458	269,236	696,863	296,117	
16 Depreciation Expense	13,337,215	8,001,944	1,919,287	1,922,907	613,744	68,621	621,412	189,300	
17 Amortization Expense	376,148	217,874	53,699	57,823	19,284	6,036	17,079	4,352	
18 Taxes Other Than Income	5,653,031	3,391,650	816,448	815,737	260,189	39,549	259,369	70,090	
19 Income Taxes - Federal	4,387,046	2,632,096	633,606	633,054	201,920	30,692	201,283	54,394	
20 Income Taxes - State	(756,759)	(454,033)	(109,296)	(109,201)	(34,831)	(5,294)	(34,721)	(9,383)	
21 Investment Tax Credit Adj	0	0	0	0	0	0	0	0	
22 Misc Revenues & Expense	0	0	0	0	0	0	0	0	
23									
24									
25 Total Operating Expenses	37,592,648	22,138,333	5,370,622	5,528,935	1,779,763	408,839	1,761,285	604,870	
26									
27									
28 Rate Base :									
29 Electric Plant In Service	487,956,677	291,465,388	70,155,814	71,428,209	22,876,706	3,084,275	22,755,205	6,191,078	
30 Plant Held For Future Use	-	-	-	-	-	-	-	-	
31 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
32 Nuclear Fuel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
33 Prepayments	-	-	-	-	-	-	-	-	
34 Fuel Stock	0	0	0	0	0	0	0	0	
35 Materials & Supplies	0	0	0	0	0	0	0	0	
36 Misc Deferred Debits	0	0	0	0	0	0	0	0	
37 Cash Working Capital	3,048,148	1,743,522	429,548	461,236	150,248	56,226	145,529	61,840	
38 Weatherization Loans	-	-	-	-	-	-	-	-	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
40									
41 Total Rate Base Additions	491,004,825	293,208,910	70,585,362	71,889,445	23,026,954	3,140,501	22,900,735	6,252,918	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(215,089,275)	(127,983,672)	(30,657,869)	(32,011,938)	(10,282,842)	(1,109,801)	(10,191,170)	(2,851,982)	
45 Accum Provision For Amortization	(6,514,853)	(3,763,237)	(929,283)	(1,005,113)	(336,558)	(111,259)	(294,710)	(74,694)	
46 Accum Deferred Income Taxes	(64,659,048)	(38,772,548)	(9,362,782)	(9,324,653)	(2,975,576)	(452,425)	(2,978,496)	(792,569)	
47 Unamortized ITC	(70,317)	(42,165)	(10,182)	(10,140)	(3,236)	(492)	(3,239)	(862)	
48 Customer Advance For Construction	(177,752)	(25,577)	(94,961)	(873)	-	-	(54,945)	(1,395)	
49 Customer Service Deposits	(401,707)	(172,680)	(53,986)	(86,100)	(35,131)	(38,696)	(14,170)	(945)	
50 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
51									
52 Total Rate Base Deductions	(286,912,951)	(170,759,880)	(41,109,063)	(42,438,818)	(13,633,343)	(1,712,673)	(13,536,729)	(3,722,446)	
53									
54 Total Rate Base	204,091,874	122,449,030	29,476,299	29,450,627	9,393,612	1,427,829	9,364,006	2,530,472	
55									
56 Return On Rate Base	11,048,133	6,628,550	1,595,645	1,594,255	508,506	77,293	506,903	136,982	
57 Total Operating Expenses	37,592,648	22,138,333	5,370,622	5,528,935	1,779,763	408,839	1,761,285	604,870	
58 Revenue Credits	(1,744,391)	(559,580)	(294,861)	(414,395)	(109,488)	(58,249)	(301,342)	(6,475)	
59									
60 Total Revenue Requirements	46,896,391	28,207,303	6,671,406	6,708,795	2,176,781	427,883	1,966,846	735,378	
61									
62 Return On Rate Base @ Target ROR	15,844,662	9,506,324	2,288,391	2,286,398	729,273	110,849	726,974	196,453	
63 Total Operating Expenses Adjusted for Taxes	40,539,950	23,906,626	5,796,291	5,954,233	1,915,417	429,459	1,896,511	641,413	
64 Revenue Credits	(1,744,391)	(559,580)	(294,861)	(414,395)	(109,488)	(58,249)	(301,342)	(6,475)	
65									
66 Total Target Revenue Requirements	54,640,221	32,853,370	7,789,821	7,826,236	2,535,201	482,059	2,322,143	831,391	
67									
68									

Retail Summary

PacificCorp  
Cost Of Service By Rate Schedule - Retail Services Function  
State of Washington  
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
12 Months Ending December 2013

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
Operating Expenses	7,736,448	6,433,594	846,178	122,727	52,044	28,949	154,420	98,537	
Operation & Maintenance Expenses	94,837	76,607	12,989	830	156	3	2,271	1,980	
Depreciation Expense	268,000	216,486	36,707	2,346	442	7	6,417	5,596	
Amortization Expense	129,839	103,477	9,052	13,887	(181)	34	4,757	(1,187)	
Taxes Other Than Income	(358,026)	(285,334)	(24,961)	(38,292)	500	(95)	(13,117)	3,273	
Income Taxes - Federal									
Income Taxes - State	32,994	26,295	2,300	3,529	(46)	9	1,209	(302)	
Income Taxes Deferred									
Investment Tax Credit Adj	4,169	3,804	118	134	52	50	10	-	
Misc Revenues & Expense									
<b>Total Operating Expenses</b>	<b>7,908,261</b>	<b>6,574,929</b>	<b>882,383</b>	<b>105,160</b>	<b>52,967</b>	<b>28,957</b>	<b>155,967</b>	<b>107,897</b>	
Rate Base :									
Electric Plant In Service	10,193,132	8,233,822	1,396,097	89,221	16,809	276	244,079	212,829	
Plant Held For Future Use	-	-	-	-	-	-	-	-	
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
Nuclear Fuel	-	-	-	-	-	-	-	-	
Prepayments	0	0	0	0	0	0	0	0	
Fuel Stock	-	-	-	-	-	-	-	-	
Materials & Supplies	-	-	-	-	-	-	-	-	
Misc Deferred Debits	-	-	-	-	-	-	-	-	
Cash Working Capital	928,976	772,532	101,607	14,737	6,249	3,476	18,542	11,832	
Weatherization Loans	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
<b>Total Rate Base Additions</b>	<b>11,122,108</b>	<b>9,006,354</b>	<b>1,497,704</b>	<b>103,958</b>	<b>23,059</b>	<b>3,752</b>	<b>262,621</b>	<b>224,661</b>	
Rate Base Deductions :									
Accum Provision For Depreciation	(449,408)	(363,024)	(61,553)	(3,934)	(741)	(12)	(10,761)	(9,383)	
Accum Provision For Amortization	(7,859,456)	(6,281,370)	(1,076,432)	(106,623)	(28,122)	(14,942)	(191,059)	(160,910)	
Accum Deferred Income Taxes	(1,489,547)	(1,256,424)	(203,912)	16,742	9,468	11,551	(33,394)	(33,579)	
Unamortized ITC	0	0	0	0	0	0	0	0	
Customer Advance For Construction	(3,361,134)	(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)	
Customer Service Deposits	(9,226)	(3,966)	(1,240)	(1,978)	(807)	(889)	(325)	(22)	
Misc Rate Base Deductions									
<b>Total Rate Base Deductions</b>	<b>(13,168,774)</b>	<b>(10,637,474)</b>	<b>(1,640,393)</b>	<b>(322,856)</b>	<b>(20,202)</b>	<b>(4,292)</b>	<b>(337,604)</b>	<b>(205,953)</b>	
<b>Total Rate Base</b>	<b>(2,046,666)</b>	<b>(1,631,120)</b>	<b>(142,689)</b>	<b>(218,899)</b>	<b>2,857</b>	<b>(540)</b>	<b>(74,983)</b>	<b>18,708</b>	
Return On Rate Base	(110,792)	(88,298)	(7,724)	(11,850)	155	(29)	(4,059)	1,013	
Total Operating Expenses	7,908,261	6,574,929	882,383	105,160	52,967	28,957	155,967	107,897	
Revenue Credits	(921,694)	(674,908)	(95,661)	(85,118)	(24,033)	(14,115)	(16,310)	(11,548)	
<b>Total Revenue Requirements</b>	<b>6,875,775</b>	<b>5,811,723</b>	<b>778,998</b>	<b>8,192</b>	<b>29,089</b>	<b>14,813</b>	<b>135,598</b>	<b>97,361</b>	
Return On Rate Base @ Target ROR	(158,893)	(126,632)	(11,078)	(16,994)	222	(42)	(5,821)	1,452	
Total Operating Expenses Adjusted for Taxes	7,878,705	6,551,373	880,323	101,999	53,009	28,950	154,884	108,167	
Revenue Credits	(921,694)	(674,908)	(95,661)	(85,118)	(24,033)	(14,115)	(16,310)	(11,548)	
<b>Total Target Revenue Requirements</b>	<b>6,798,118</b>	<b>5,749,833</b>	<b>773,584</b>	<b>(113)</b>	<b>29,198</b>	<b>14,793</b>	<b>132,753</b>	<b>98,071</b>	



Unit Costs @ Target ROR

PacifiCorp  
Cost Of Service By Rate Schedule  
State of Washington  
12 Months Ending December 2013  
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
7.76% Target Return on Rate Base

	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
<b>UNITS</b>								
14 NCP KW	19,902,498	13,110,027	2,515,591	2,340,591	850,874	684,180	365,067	36,168
15 Annual KWH	4,008,166,903	1,572,834,858	543,201,559	895,773,150	386,902,405	447,981,631	148,533,366	12,939,934
16 Average Customers	132,777	104,635	18,788	1,054	61	1	5,247	2,991
17								
18								
19								
20 <b>GIDRM TOTAL</b>	100.00%	46.45%	13.54%	19.92%	7.94%	8.08%	3.61%	0.46%
21 Revenue Requirement	352,600,969	163,792,081	47,734,808	70,232,276	28,011,710	28,476,719	12,730,015	1,623,358
22 NCP KW	17.72	12.49	18.98	30.01	32.92	41.62	34.87	44.88
23 Per KWH	0.088	0.104	0.088	0.078	0.072	0.064	0.086	0.125
24 Per Customer	2,655.58	1,565.36	2,540.64	66,639.48	459,113.33	28,476,719.02	2,426.14	542.77
25								
26 <b>GENERATION-TOTAL</b>	100.00%	43.00%	13.44%	21.43%	8.74%	9.62%	3.53%	0.24%
27 Revenue Requirement	228,734,791	98,351,484	30,746,707	49,015,377	19,996,257	22,014,968	8,069,740	540,259
28 NCP KW	11.49	7.50	12.22	20.94	23.50	32.18	22.10	14.94
29 Per KWH	0.057	0.063	0.057	0.055	0.052	0.049	0.054	0.042
30 Per Customer	1,722.69	939.95	1,636.46	46,507.95	327,739.65	22,014,967.85	1,537.96	180.63
31								
32 <b>GENERATION-DEMAND</b>	100.00%	45.13%	13.35%	20.85%	8.21%	8.85%	3.42%	0.18%
33 Revenue Requirement	98,355,960	44,386,962	13,130,720	20,511,830	8,079,631	8,705,811	3,359,972	181,035
34 NCP KW	4.94	3.39	5.22	8.76	9.50	12.72	9.20	5.01
35 Per KWH	0.025	0.028	0.024	0.023	0.021	0.019	0.023	0.014
36 Per Customer	740.76	424.21	698.87	19,462.53	132,425.56	8,705,810.59	640.36	60.53
37								
38 <b>GENERATION-ENERGY</b>	100.00%	41.39%	13.51%	21.86%	9.14%	10.21%	3.61%	0.28%
39 Revenue Requirement	130,378,831	53,964,522	17,615,987	28,503,547	11,916,626	13,309,157	4,709,768	359,224
40 NCP KW	6.55	4.12	7.00	12.18	14.01	19.45	12.90	9.93
41 Per KWH	0.033	0.034	0.032	0.032	0.031	0.030	0.032	0.028
42 Per Customer	981.94	515.74	937.59	27,045.42	195,314.09	13,309,157.26	897.61	120.11
43								
44 <b>TRANSMISSION-TOTAL</b>	100.00%	43.00%	13.42%	21.46%	8.75%	9.63%	3.51%	0.24%
45 Revenue Requirement	56,477,767	24,283,866	7,578,072	12,119,267	4,943,112	5,438,249	1,982,127	133,075
46 NCP KW	2.84	1.85	3.01	5.18	5.81	7.95	5.43	3.68
47 Per KWH	0.014	0.015	0.014	0.014	0.013	0.012	0.013	0.010
48 Per Customer	425.36	232.08	403.34	11,499.30	81,017.85	5,438,248.86	377.76	44.49
49								
50 <b>TRANSMISSION-DEMAND</b>	100.00%	45.00%	13.33%	20.92%	8.26%	8.90%	3.40%	0.19%
51 Revenue Requirement	24,285,439	10,927,294	3,237,649	5,080,524	2,005,433	2,162,344	826,843	45,350
52 NCP KW	1.22	0.83	1.29	2.17	2.36	3.16	2.26	1.25
53 Per KWH	0.006	0.007	0.006	0.006	0.005	0.005	0.006	0.004
54 Per Customer	182.90	104.43	172.32	4,820.63	32,869.15	2,162,344.46	157.58	15.16
55								
56 <b>TRANSMISSION-ENERGY</b>	100.00%	41.49%	13.48%	21.86%	9.13%	10.18%	3.59%	0.27%
57 Revenue Requirement	32,192,328	13,356,572	4,340,422	7,038,742	2,937,679	3,275,904	1,155,284	87,724
58 NCP KW	1.62	1.02	1.73	3.01	3.45	4.79	3.16	2.43
59 Per KWH	0.008	0.008	0.008	0.008	0.007	0.007	0.007	0.007
60 Per Customer	242.45	127.65	231.01	6,678.67	48,148.70	3,275,904.40	220.18	29.33



Unit Costs @ Target ROR

PacifiCorp  
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7.76% Target Return on Rate Base

Description	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 15.51-54.57
<b>DISTRIBUTION-TOTAL</b>	100.00%	60.13%	14.26%	14.32%	4.64%	0.88%	4.25%	1.52%
Revenue Requirement	54,640,221	32,853,370	7,789,821	7,826,236	2,535,201	482,059	2,322,143	831,391
NCP KW	2.75	2.51	3.10	3.34	2.98	0.70	6.36	22.99
Per KWH	0.014	0.021	0.014	0.009	0.007	0.001	0.016	0.064
Per Customer	411.52	313.98	414.61	7,425.88	41,552.08	482,059.15	442.56	277.97
<b>DISTRIBUTION-SUBSTATION</b>	100.00%	52.06%	12.17%	19.04%	6.41%	4.22%	5.56%	0.53%
Revenue Requirement	7,690,164	4,003,861	936,152	1,464,490	492,976	324,236	427,697	40,752
NCP KW	0.39	0.31	0.37	0.63	0.58	0.47	1.17	1.13
Per KWH	0.002	0.003	0.002	0.002	0.001	0.001	0.003	0.003
Per Customer	57.92	38.26	49.83	1,389.57	8,079.90	324,236.29	81.51	13.63
<b>DISTRIBUTION-P &amp; C</b>	100.00%	59.09%	13.84%	14.94%	5.01%	0.38%	4.29%	2.45%
Revenue Requirement	28,743,517	16,985,477	3,978,659	4,294,622	1,438,649	109,574	1,231,893	704,643
NCP KW	1.44	1.30	1.58	1.83	1.69	0.16	3.37	19.48
Per KWH	0.007	0.011	0.007	0.005	0.004	0.000	0.008	0.054
Per Customer	216.48	162.33	211.76	4,074.93	23,579.53	109,573.95	234.78	235.60
<b>DISTRIBUTION-TRANSFORMER</b>	100.00%	61.54%	13.77%	14.63%	4.47%	0.15%	4.94%	0.50%
Revenue Requirement	10,012,656	6,162,196	1,378,265	1,464,478	447,699	15,495	494,793	49,730
NCP KW	0.50	0.47	0.55	0.63	0.53	0.02	1.36	1.37
Per KWH	0.002	0.004	0.003	0.002	0.001	0.000	0.003	0.004
Per Customer	75.41	58.89	73.36	1,389.56	7,337.81	15,495.41	94.30	16.63
<b>DISTRIBUTION-METER</b>	100.00%	66.54%	16.67%	8.15%	1.55%	0.92%	5.50%	0.67%
Revenue Requirement	2,575,738	1,713,997	429,278	209,893	40,039	23,725	141,605	17,201
NCP KW	0.13	0.13	0.17	0.09	0.05	0.03	0.39	0.48
Per KWH	0.001	0.001	0.001	0.000	0.000	0.000	0.001	0.001
Per Customer	19.40	16.38	22.85	199.16	656.24	23,724.59	26.99	5.75
<b>DISTRIBUTION-SERVICE</b>	100.00%	70.98%	19.00%	6.99%	2.06%	0.16%	0.47%	0.34%
Revenue Requirement	5,618,146	3,987,839	1,067,466	392,752	115,839	9,029	26,156	19,065
NCP KW	0.28	0.30	0.42	0.17	0.14	0.01	0.07	0.53
Per KWH	0.001	0.003	0.002	0.000	0.000	0.000	0.000	0.001
Per Customer	42.31	38.11	56.81	372.66	1,898.60	9,028.89	4.98	6.37
<b>RETAIL-TOTAL</b>	100.00%	84.58%	11.38%	0.00%	0.43%	0.22%	1.95%	1.44%
Revenue Requirement	6,798,118	5,749,833	773,584	(113)	29,198	14,793	132,753	98,071
NCP KW	0.34	0.44	0.31	(0.00)	0.03	0.02	0.36	2.71
Per KWH	0.002	0.004	0.001	(0.000)	0.000	0.000	0.001	0.008
Per Customer	51.20	54.95	41.17	(0.11)	478.55	14,792.92	25.30	32.79
<b>MISC - Total</b>	100.00%	42.92%	14.23%	21.37%	8.54%	8.85%	3.75%	0.35%
Revenue Requirement	5,950,071	2,553,529	846,625	1,271,510	507,942	526,650	223,252	20,562
NCP KW	0.30	0.19	0.34	0.54	0.60	0.77	0.61	0.57
Per KWH	0.001	0.002	0.002	0.001	0.001	0.001	0.002	0.002
Per Customer	44.81	24.40	45.06	1,206.47	8,325.19	526,650.24	42.55	6.88

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Unit Costs @ Target ROR

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12 Months Ending December 2013  
WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
7.76% Target Return on Rate Base

Description	Washington Jurisdiction Normalized	Residential Schedule 16		Small General Service Schedule 24		Large General Service <1,000 kW Schedule 36		Large General Service >1,000 kW Schedule 48T		Large General Dedicated Facilities Schedule 48T		Agricultural Pumping Schedule 40		Street & Area Lighting Sch. 15,51-54,57	
<b>Classification Revenue Requirement</b>															
110	Generation - Demand	98,355,960	44,386,982	13,130,720	20,511,830	8,079,631	8,705,811	3,359,972	181,035						
111	Transmission - Demand	24,285,439	10,927,294	3,237,649	5,080,524	2,005,433	2,162,344	826,843	45,350						
112	Distribution - Substation	7,690,164	4,003,861	936,152	1,464,490	492,976	324,236	427,697	40,752						
113	<b>Demand - TOTAL Revenue Requirement</b>	130,331,563	59,318,117	17,304,521	27,056,844	10,578,040	11,192,391	4,614,512	267,137						
114	Generation - Energy	130,378,831	53,964,522	17,615,987	28,503,547	11,916,626	13,309,157	4,709,768	359,224						
115	Transmission - Energy	32,192,328	13,356,572	4,340,422	7,038,742	2,937,679	3,275,904	1,155,284	87,724						
116	Misc - Total	5,950,071	2,553,529	846,625	1,271,510	507,942	526,650	223,252	20,562						
117	<b>Energy - TOTAL Revenue Requirement</b>	168,521,230	69,874,622	22,803,034	36,813,800	15,362,247	17,111,712	6,088,304	467,510						
118	Distribution - Meter	2,575,738	1,713,997	429,278	209,893	40,039	23,725	141,605	17,201						
119	Distribution - Service	5,618,146	3,987,839	1,067,466	392,752	115,839	9,029	26,156	19,065						
120	Retail Total	6,798,118	5,749,833	773,584	(113)	29,198	14,793	132,753	98,071						
121	<b>Customer - TOTAL Revenue Requirement</b>	14,992,002	11,451,669	2,270,329	602,532	185,075	47,546	300,513	134,338						
122	Distribution - P&C	28,743,517	16,985,477	3,978,659	4,294,622	1,438,649	109,574	1,231,893	704,643						
123	Distribution - Transformer	10,012,656	6,162,196	1,378,265	1,464,478	447,699	15,495	494,793	49,730						
124	<b>Load Size - TOTAL Revenue Requirement</b>	38,756,173	23,147,673	5,356,924	5,759,100	1,886,348	125,069	1,726,686	754,373						
125	<b>Total Classification Revenue Requirement</b>	352,600,969	163,792,081	47,734,808	70,232,276	28,011,710	28,476,719	12,730,015	1,623,358						
126	<b>GTDRM Revenue Requirement</b>	352,600,969	163,792,081	47,734,808	70,232,276	28,011,710	28,476,719	12,730,015	1,623,358						
127	<b>Check</b>														
128	<b>UNITS</b>														
129	NCP KW	19,902,498	13,110,027	2,515,591	2,340,591	850,874	684,180	365,067	36,168						
130	Annual KWH	4,008,166,903	1,572,834,858	543,201,559	895,773,150	386,902,405	447,981,631	148,533,366	12,939,934						
131	Average Customers	132,777	104,635	18,788	1,054	61	1	5,247	2,991						
132	Load Factor	0%	0%	0%	0%	0%	0%	0%	0%						
133	<b>100% Cost Based Rates</b>														
134	Demand Charge	\$ 6.55	\$ 4.52	\$ 6.88	\$ 11.56	\$ 12.43	\$ 16.36	\$ 12.64	\$ 7.39						
135	Energy Charge	\$ 0.0420	\$ 0.0444	\$ 0.0420	\$ 0.0411	\$ 0.0397	\$ 0.0382	\$ 0.0410	\$ 0.0361						
136	Customer Charge	\$ 9.41	\$ 9.12	\$ 10.07	\$ 47.64	\$ 252.78	\$ 3,962.20	\$ 4.77	\$ 3.74						
137	Load Size Charge	\$ 1.95	\$ 1.77	\$ 2.13	\$ 2.46	\$ 2.22	\$ 0.18	\$ 4.73	\$ 20.86						
138	<b>Check</b>														
139	Demand Revenue Requirement	\$ 130,331,563	\$ 59,318,117	\$ 17,304,521	\$ 27,056,844	\$ 10,578,040	\$ 11,192,391	\$ 4,614,512	\$ 267,137						
140	Energy Revenue Requirement	\$ 168,521,230	\$ 69,874,622	\$ 22,803,034	\$ 36,813,800	\$ 15,362,247	\$ 17,111,712	\$ 6,088,304	\$ 467,510						
141	Customer Revenue Requirement	\$ 14,992,002	\$ 11,451,669	\$ 2,270,329	\$ 602,532	\$ 185,075	\$ 47,546	\$ 300,513	\$ 134,338						
142	Load Size Revenue Requirement	\$ 38,756,173	\$ 23,147,673	\$ 5,356,924	\$ 5,759,100	\$ 1,886,348	\$ 125,069	\$ 1,726,686	\$ 754,373						
143	Total Revenue Requirement	\$ 352,600,969	\$ 163,792,081	\$ 47,734,808	\$ 70,232,276	\$ 28,011,710	\$ 28,476,719	\$ 12,730,015	\$ 1,623,358						