

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2012
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
4.60% = Earned Return on Rate Base

| A | B | C | D | E | F | G | H | I | J | K | L | M | |
|----------|--------------|---------------------------------|----------------|---------------------|----------------------|-----------------------|----------------------------|------------------------------|------------------------------|------------------------|----------------------|------------------------------|---|
| Line No. | Schedule No. | Description | Annual Revenue | Return on Rate Base | Rate of Return Index | Total Cost of Service | Generation Cost of Service | Transmission Cost of Service | Distribution Cost of Service | Retail Cost of Service | Misc Cost of Service | Increase (Decrease) to = ROR | Percentage Change from Current Revenues |
| 1 | 16 | Residential | 134,571,287 | 3.38% | 0.73 | 139,266,512 | 84,227,231 | 20,583,353 | 25,458,120 | 6,907,231 | 2,090,577 | 4,695,224 | 3.49% |
| 2 | 24 | Small General Service | 45,281,337 | 7.99% | 1.74 | 41,360,462 | 26,818,105 | 6,552,925 | 6,359,406 | 950,656 | 679,370 | (3,900,876) | -8.62% |
| 3 | 36 | Large General Service <1,000 kW | 61,297,411 | 5.46% | 1.19 | 59,909,802 | 42,522,559 | 10,375,749 | 5,872,327 | 121,887 | 1,017,280 | (1,387,608) | -2.26% |
| 4 | 48T | Large General Service >1,000 kW | 23,069,502 | 4.03% | 0.87 | 23,432,657 | 16,801,577 | 4,098,722 | 2,094,418 | 42,649 | 395,292 | 363,155 | 1.57% |
| 5 | 48T | Dedicated Facilities | 25,058,234 | 2.07% | 0.45 | 26,781,575 | 20,760,759 | 5,060,749 | 450,115 | 40,871 | 469,081 | 1,723,340 | 6.88% |
| 6 | 40 | Agricultural Pumping Service | 12,299,348 | 8.46% | 1.84 | 11,071,542 | 7,078,019 | 1,729,373 | 1,897,901 | 184,180 | 182,069 | (1,227,806) | -9.98% |
| 7 | 15,52,54,57 | Street Lighting | 1,670,477 | 11.53% | 2.50 | 1,405,047 | 473,956 | 116,949 | 693,838 | 103,340 | 16,965 | (265,430) | -15.89% |
| 8 | | Total Washington Jurisdiction | 303,227,596 | 4.60% | 1.00 | 303,227,596 | 198,682,206 | 48,517,819 | 42,826,124 | 8,350,815 | 4,850,633 | 0 | 0.00% |

Footnotes:

- Column C : Annual revenues based on July 2011 through June 2012 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per July 2011 through June 2012 Embedded Cost of Service Study
- Column E : Rate of Return Index. Rate of return by rate schedule, divided by Washington Jurisdiction's normalized rate of return.
- Column F : Calculated Full Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per July 2011 through June 2012 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per July 2011 through June 2012 Embedded COS Study
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending June 2012
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
7.80% = Target Return on Rate Base

| Line No. | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----------|--------------|---------------------------------|----------------|---------------------|----------------------|-----------------------|----------------------------|------------------------------|------------------------------|------------------------|----------------------|------------------------------|---|
| | Schedule No. | Description | Annual Revenue | Return on Rate Base | Rate of Return Index | Total Cost of Service | Generation Cost of Service | Transmission Cost of Service | Distribution Cost of Service | Retail Cost of Service | Misc Cost of Service | Increase (Decrease) to = ROR | Percentage Change from Current Revenues |
| 1 | 16 | Residential | 134,571,287 | 3.38% | 0.73 | 159,109,207 | 94,981,320 | 23,664,032 | 31,481,652 | 6,843,598 | 2,138,605 | 24,537,920 | 18.23% |
| 2 | 24 | Small General Service | 45,261,337 | 7.99% | 1.74 | 47,303,275 | 30,244,198 | 7,533,503 | 7,884,488 | 946,340 | 694,745 | 2,041,938 | 4.51% |
| 3 | 36 | Large General Service <1,000 kW | 61,297,411 | 5.46% | 1.19 | 68,318,023 | 47,960,532 | 11,929,077 | 7,268,107 | 119,064 | 1,041,243 | 7,020,613 | 11.45% |
| 4 | 48T | Large General Service >1,000 kW | 23,069,502 | 4.03% | 0.87 | 26,687,910 | 18,950,540 | 4,712,566 | 2,577,251 | 42,837 | 404,716 | 3,618,409 | 15.68% |
| 5 | 48T | Dedicated Facilities | 25,058,234 | 2.07% | 0.45 | 30,290,277 | 23,417,960 | 5,819,977 | 530,830 | 40,910 | 480,599 | 5,232,043 | 20.88% |
| 6 | 40 | Agricultural Pumping Service | 12,299,348 | 8.46% | 1.84 | 12,716,557 | 7,982,319 | 1,987,921 | 2,377,076 | 183,098 | 186,144 | 417,209 | 3.39% |
| 7 | 15,52,54,57 | Street Lighting | 1,670,477 | 11.53% | 2.50 | 1,603,019 | 533,971 | 134,310 | 812,557 | 104,910 | 17,271 | (67,458) | -4.04% |
| 8 | | Total Washington Jurisdiction | 303,227,596 | 4.60% | 1.00 | 346,028,269 | 224,070,840 | 55,781,386 | 52,931,961 | 8,280,758 | 4,963,324 | 42,800,673 | 14.12% |

Footnotes:

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