Exhibit No.___(CCP-3)
Docket UE-13____
Witness: C. Craig Paice

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, vs. PACIFICORP dba Pacific Power & Light Company Respondent.	)	Docket UE-13____

PACIFICORP

EXHIBIT OF C. CRAIG PAICE

Cost of Service by Rate Schedule – All Functions

January 2013

PacifiCorp
Cost Of Service By Rate Schedule - All Functions
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14	Operating Revenues		327,860,485	145,225,650	48,615,380	66,437,492	25,046,774	27,426,674	13,360,573	1,747,943
15										
16	Operating Expenses									
17	Operation & Maintenance Expenses		217,526,010	97,622,760	29,373,034	43,886,720	17,255,425	20,641,897	7,853,712	892,463
18	Depreciation Expense		41,310,106	19,709,818	5,764,108	7,865,055	3,024,586	3,064,683	1,623,769	258,086
19	Amortization Expense		5,547,662	2,595,896	755,293	1,062,360	416,649	494,161	196,868	26,436
20	Taxes Other Than Income		19,982,776	9,476,974	2,774,839	3,838,241	1,477,002	1,546,342	773,770	95,608
21	Income Taxes - Federal		(10,210,352)	(3,923,968)	(1,362,084)	(2,356,542)	(947,011)	(1,263,276)	(345,878)	(11,593)
22	Income Taxes - State		-	-	-	-	-	-	-	-
23	Income Taxes Deferred		16,414,670	7,115,555	2,229,071	3,444,214	1,354,724	1,628,798	595,136	47,172
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		(842,347)	(354,408)	(114,325)	(181,213)	(71,615)	(88,562)	(30,186)	(2,037)
26										
27	Total Operating Expenses		289,728,524	132,242,627	39,419,935	57,558,835	22,509,760	26,024,042	10,667,190	1,306,136
28										
29	Operating Revenue For Return		38,131,961	12,983,023	9,195,445	8,878,657	2,537,014	1,402,632	2,693,383	441,807
30										
31										
32	Rate Base :									
33	Electric Plant In Service		1,655,504,559	783,253,335	230,405,467	318,245,234	122,764,804	127,075,789	64,536,360	9,223,570
34	Plant Held For Future Use		43,755	18,564	5,905	9,356	3,697	4,571	1,558	105
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
36	Nuclear Fuel		-	-	-	-	-	-	-	-
37	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Materials & Supplies		0	0	0	0	0	0	0	0
40	Misc Deferred Debits		14,766,733	6,265,156	1,992,783	3,157,393	1,247,679	1,542,600	525,697	35,426
41	Cash Working Capital		28,493,964	12,900,302	3,858,213	5,692,412	2,234,163	2,634,999	1,041,208	132,667
42	Weatherization Loans		1,957,722	830,613	264,196	418,596	165,413	204,513	69,695	4,697
43	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
44										
45	Total Rate Base Additions		1,700,766,734	803,267,970	236,526,564	327,522,990	126,415,756	131,462,471	66,174,517	9,396,465
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(589,326,216)	(282,586,511)	(82,264,800)	(111,943,879)	(43,026,737)	(41,797,664)	(23,626,273)	(4,080,351)
49	Accum Provision For Amortization		(43,465,841)	(22,284,185)	(5,978,406)	(7,337,538)	(2,846,430)	(3,158,922)	(1,546,429)	(313,931)
50	Accum Deferred Income Taxes		(232,193,930)	(109,745,159)	(32,320,010)	(44,603,234)	(17,212,791)	(18,212,938)	(8,944,997)	(1,154,803)
51	Unamortized ITC		(523,328)	(248,491)	(73,140)	(100,224)	(38,555)	(39,804)	(20,443)	(2,671)
52	Customer Advance For Construction		(143,879)	(52,993)	(82,336)	-	-	-	(8,550)	-
53	Customer Service Deposits		(3,236,612)	(2,788,225)	(313,290)	(70,306)	-	-	(62,434)	(2,357)
54	Misc Rate Base Deductions		(3,448,114)	(1,496,931)	(468,405)	(722,418)	(284,157)	(340,421)	(125,277)	(10,505)
55										
56	Total Rate Base Deductions		(872,337,919)	(419,202,493)	(121,500,387)	(164,777,598)	(63,408,670)	(63,549,750)	(34,334,403)	(5,564,618)
57										
58	Total Rate Base		828,428,814	384,065,477	115,026,177	162,745,392	63,007,086	67,912,722	31,840,114	3,831,847
59										
60	Calculated Return On Rate Base		4.60%	3.38%	7.99%	5.46%	4.03%	2.07%	8.46%	11.53%
61										
62	Return On Rate Base @ Jurisdictional Ave.	4.60%	38,131,961	17,678,248	5,294,569	7,491,049	2,900,169	3,125,972	1,465,577	176,377
63	Total Operating Expenses		289,728,524	132,242,627	39,419,935	57,558,835	22,509,760	26,024,042	10,667,190	1,306,136
64	Revenue Credits		(24,632,889)	(10,654,363)	(3,354,042)	(5,140,082)	(1,977,272)	(2,368,439)	(1,061,225)	(77,466)
65										
66	Total Revenue Requirements		303,227,596	139,266,512	41,360,462	59,909,802	23,432,657	26,781,575	11,071,542	1,405,047
67	Class Revenue		303,227,596	134,571,287	45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	1,670,477
68										
69	Increase / (Decrease) Required to									
70	Earn Equal Rates of Return		-	4,695,224	(3,900,876)	(1,387,608)	363,155	1,723,340	(1,227,806)	(265,430)
71										
72	Percent %		0.00%	3.49%	-8.62%	-2.26%	1.57%	6.88%	-9.98%	-15.89%
73										
74										
75	Return On Rate Base @ Target ROR	7.80%	64,617,445	29,957,106	8,972,041	12,694,140	4,914,553	5,297,192	2,483,529	298,884
76	Total Operating Expenses Adjusted for Taxes		306,043,713	139,806,464	41,685,276	60,763,965	23,750,630	27,361,524	11,294,254	1,381,601
77	Revenue Credits		(24,632,889)	(10,654,363)	(3,354,042)	(5,140,082)	(1,977,272)	(2,368,439)	(1,061,225)	(77,466)
78										
79	Total Target Revenue Requirements		346,028,269	159,109,207	47,303,275	68,318,023	26,687,910	30,290,277	12,716,557	1,603,019
80	Class Revenue		303,227,596	134,571,287	45,261,337	61,297,411	23,069,502	25,058,234	12,299,348	1,670,477
81										
82	Increase / (Decrease) Required to									
83	Earn Target Rate of Return		42,800,673	24,537,920	2,041,938	7,020,613	3,618,409	5,232,043	417,209	(67,458)
84										
85	Percent %		14.12%	18.23%	4.51%	11.45%	15.68%	20.88%	3.39%	-4.04%

PacifiCorp
Cost Of Service By Rate Schedule - Generation Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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		160,399,073	68,034,893	21,652,087	34,308,135	13,555,376	16,748,701	5,715,007	384,874
16	Depreciation Expense		23,157,034	9,824,951	3,125,061	4,951,390	1,956,597	2,419,088	824,392	55,555
17	Amortization Expense		3,860,506	1,656,732	521,569	815,912	322,141	396,380	137,476	10,295
18	Taxes Other Than Income		10,113,139	4,283,712	1,364,727	2,166,126	856,004	1,058,452	360,213	23,906
19	Income Taxes - Federal		(11,934,722)	(5,055,296)	(1,610,542)	(2,556,289)	(1,010,188)	(1,249,101)	(425,094)	(28,212)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		12,810,565	5,426,285	1,728,734	2,743,886	1,084,321	1,340,767	456,290	30,282
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(853,313)	(362,040)	(115,155)	(182,454)	(72,099)	(89,141)	(30,378)	(2,047)
24										
25	Total Operating Expenses		197,552,281	83,809,237	26,666,480	42,246,705	16,692,153	20,625,147	7,037,906	474,654
26										
27										
28	Rate Base :									
29	Electric Plant In Service		883,089,392	374,672,771	119,173,654	188,820,366	74,614,469	92,251,502	31,438,058	2,118,572
30	Plant Held For Future Use		43,755	18,564	5,905	9,356	3,697	4,571	1,558	105
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
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		14,711,337	6,241,653	1,985,307	3,145,548	1,242,998	1,536,813	523,725	35,293
37	Cash Working Capital		19,879,157	8,431,946	2,683,465	4,252,000	1,679,994	2,075,760	708,293	47,700
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		917,723,642	389,364,935	123,848,331	196,227,270	77,541,158	95,868,646	32,671,633	2,201,670
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(276,191,533)	(117,181,169)	(37,272,279)	(59,054,708)	(23,336,125)	(28,852,214)	(9,832,442)	(662,596)
45	Accum Provision For Amortization		(22,439,940)	(9,542,039)	(3,030,059)	(4,788,547)	(1,891,489)	(2,332,351)	(800,250)	(55,206)
46	Accum Deferred Income Taxes		(124,306,013)	(53,058,429)	(16,776,594)	(26,407,381)	(10,433,995)	(12,899,897)	(4,415,567)	(314,149)
47	Unamortized ITC		(266,331)	(112,988)	(35,941)	(56,951)	(22,505)	(27,827)	(9,481)	(638)
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(3,109,907)	(1,319,456)	(419,684)	(664,954)	(262,764)	(324,875)	(110,713)	(7,461)
51										
52	Total Rate Base Deductions		(426,313,723)	(181,214,080)	(57,534,556)	(90,972,541)	(35,946,878)	(44,437,164)	(15,168,453)	(1,040,051)
53										
54	Total Rate Base		491,409,919	208,150,855	66,313,774	105,254,729	41,594,280	51,431,482	17,503,180	1,161,619
55										
56										
57	Return On Rate Base	4.60%	22,619,232	9,581,029	3,052,374	4,844,797	1,914,554	2,367,353	805,658	53,468
58	Total Operating Expenses		197,552,281	83,809,237	26,666,480	42,246,705	16,692,153	20,625,147	7,037,906	474,654
59	Revenue Credits		(21,489,307)	(9,163,035)	(2,900,748)	(4,568,942)	(1,805,130)	(2,231,740)	(765,545)	(54,166)
60										
61	Total Revenue Requirements		198,682,206	84,227,231	26,818,105	42,522,559	16,801,577	20,760,759	7,078,019	473,956
62										
63										
64	Return On Rate Base @ Target ROR	7.80%	38,329,972	16,235,766	5,172,474	8,209,869	3,244,354	4,011,655	1,365,248	90,606
65	Total Operating Expenses Adjusted for Taxes		207,230,174	87,908,588	27,972,472	44,319,606	17,511,316	21,638,045	7,382,616	497,531
66	Revenue Credits		(21,489,307)	(9,163,035)	(2,900,748)	(4,568,942)	(1,805,130)	(2,231,740)	(765,545)	(54,166)
67										
68	Total Target Revenue Requirements		224,070,840	94,981,320	30,244,198	47,960,532	18,950,540	23,417,960	7,982,319	533,971

PacifiCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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		32,671,391	13,881,299	4,414,120	6,976,145	2,755,133	3,399,021	1,165,523	80,150
16	Depreciation Expense		5,516,358	2,340,453	744,437	1,179,496	466,091	576,264	196,383	13,234
17	Amortization Expense		808,908	343,199	109,163	172,959	68,347	84,502	28,797	1,941
18	Taxes Other Than Income		4,248,895	1,802,073	573,599	908,634	359,074	444,118	151,240	10,156
19	Income Taxes - Federal		(368,428)	(156,260)	(49,738)	(78,789)	(31,136)	(38,510)	(13,114)	(881)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		2,686,209	1,139,295	362,637	574,451	227,012	280,778	95,616	6,421
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		516	219	70	110	44	54	18	1
24										
25	Total Operating Expenses		45,563,849	19,350,279	6,154,287	9,733,007	3,844,565	4,746,226	1,624,464	111,021
26										
27										
28	Rate Base :									
29	Electric Plant In Service		303,513,053	128,773,007	40,959,341	64,896,540	25,644,590	31,706,343	10,805,091	728,142
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		0	0	0	0	0	0	0	0
36	Misc Deferred Debits		55,396	23,503	7,476	11,845	4,681	5,787	1,972	133
37	Cash Working Capital		4,582,114	1,946,832	619,074	978,394	386,403	476,708	163,463	11,241
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		308,150,563	130,743,342	41,585,890	65,886,778	26,035,674	32,188,837	10,970,525	739,516
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(114,462,702)	(48,563,666)	(15,446,838)	(24,474,181)	(9,671,245)	(11,957,290)	(4,074,882)	(274,601)
45	Accum Provision For Amortization		(6,435,065)	(2,760,391)	(870,919)	(1,362,483)	(537,327)	(655,519)	(231,048)	(17,377)
46	Accum Deferred Income Taxes		(46,442,325)	(19,696,650)	(6,266,795)	(9,933,623)	(3,925,655)	(4,855,826)	(1,652,853)	(110,924)
47	Unamortized ITC		(103,069)	(43,712)	(13,908)	(22,045)	(8,712)	(10,776)	(3,668)	(246)
48	Customer Advance For Construction		18,277	6,732	10,459	-	-	-	1,086	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(135,638)	(57,548)	(18,304)	(29,002)	(11,460)	(14,169)	(4,829)	(325)
51										
52	Total Rate Base Deductions		(167,560,522)	(71,115,235)	(22,606,304)	(35,821,334)	(14,154,399)	(17,493,581)	(5,966,193)	(403,474)
53										
54	Total Rate Base		140,590,041	59,628,107	18,979,586	30,065,444	11,881,274	14,695,256	5,004,332	336,041
55										
56										
57	Return On Rate Base	4.60%	6,471,255	2,744,637	873,616	1,383,890	546,886	676,412	230,346	15,468
58	Total Operating Expenses		45,563,849	19,350,279	6,154,287	9,733,007	3,844,565	4,746,226	1,624,464	111,021
59	Revenue Credits		(3,517,285)	(1,511,563)	(474,979)	(741,147)	(292,729)	(361,889)	(125,437)	(9,541)
60										
61	Total Revenue Requirements		48,517,819	20,583,353	6,552,925	10,375,749	4,098,722	5,060,749	1,729,373	116,949
62										
63										
64	Return On Rate Base @ Target ROR	7.80%	10,966,023	4,650,992	1,480,408	2,345,105	926,739	1,146,230	390,338	26,211
65	Total Operating Expenses Adjusted for Taxes		48,332,648	20,524,603	6,528,074	10,325,119	4,078,556	5,035,637	1,723,020	117,639
66	Revenue Credits		(3,517,285)	(1,511,563)	(474,979)	(741,147)	(292,729)	(361,889)	(125,437)	(9,541)
67										
68	Total Target Revenue Requirements		55,781,386	23,664,032	7,533,503	11,929,077	4,712,566	5,819,977	1,987,921	134,310

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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		14,391,949	8,095,958	2,121,176	2,082,397	756,116	303,947	724,913	307,442
16	Depreciation Expense		12,516,369	7,447,312	1,878,117	1,733,168	601,693	69,328	600,056	186,696
17	Amortization Expense		442,417	244,306	64,833	69,862	25,417	13,265	19,954	4,780
18	Taxes Other Than Income		5,489,522	3,272,001	828,430	758,192	262,277	43,845	260,289	64,488
19	Income Taxes - Federal		1,813,833	1,081,126	273,727	250,520	86,661	14,487	86,004	21,308
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		908,709	541,631	137,134	125,507	43,416	7,258	43,087	10,675
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		3,674	1,559	496	786	310	384	131	9
24										
25	Total Operating Expenses		35,566,474	20,683,893	5,303,913	5,020,433	1,775,889	452,513	1,734,434	595,398
26										
27										
28	Rate Base :									
29	Electric Plant In Service		458,649,617	271,535,136	68,867,432	64,442,997	22,488,245	3,117,642	22,042,917	6,155,247
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		0	0	0	0	0	0	0	0
36	Misc Deferred Debits		-	-	-	-	-	-	-	-
37	Cash Working Capital		2,719,707	1,529,927	400,848	393,519	142,886	57,438	136,990	58,099
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		461,369,324	273,065,064	69,268,279	64,836,516	22,631,132	3,175,080	22,179,907	6,213,346
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(198,063,451)	(116,350,673)	(29,462,288)	(28,409,925)	(10,018,329)	(988,143)	(9,704,093)	(3,130,000)
45	Accum Provision For Amortization		(7,175,315)	(4,070,523)	(1,060,721)	(1,085,051)	(389,300)	(154,240)	(330,952)	(84,528)
46	Accum Deferred Income Taxes		(60,008,268)	(35,783,886)	(9,080,019)	(8,275,805)	(2,860,748)	(467,835)	(2,843,521)	(696,455)
47	Unamortized ITC		(153,929)	(91,791)	(23,291)	(21,228)	(7,338)	(1,200)	(7,294)	(1,786)
48	Customer Advance For Construction		(162,156)	(59,724)	(92,795)	-	-	-	(9,636)	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(202,569)	(119,928)	(30,416)	(28,462)	(9,932)	(1,377)	(9,736)	(2,719)
51										
52	Total Rate Base Deductions		(265,765,688)	(156,476,525)	(39,749,531)	(37,820,471)	(13,285,647)	(1,612,794)	(12,905,232)	(3,915,488)
53										
54	Total Rate Base		195,603,636	116,588,539	29,518,748	27,016,045	9,345,485	1,562,287	9,274,675	2,297,857
55										
56										
57	Return On Rate Base	4.60%	9,003,490	5,366,484	1,358,726	1,243,528	430,166	71,911	426,906	105,769
58	Total Operating Expenses		35,566,474	20,683,893	5,303,913	5,020,433	1,775,889	452,513	1,734,434	595,398
59	Revenue Credits		(1,743,840)	(592,256)	(303,234)	(391,634)	(111,637)	(74,310)	(263,440)	(7,329)
60										
61	Total Revenue Requirements		42,826,124	25,458,120	6,359,406	5,872,327	2,094,418	450,115	1,897,901	693,838
62										
63										
64	Return On Rate Base @ Target ROR	7.80%	15,257,083	9,093,906	2,302,462	2,107,251	728,948	121,858	723,425	179,233
65	Total Operating Expenses Adjusted for Taxes		39,418,718	22,980,003	5,885,260	5,552,490	1,959,940	483,281	1,917,091	640,653
66	Revenue Credits		(1,743,840)	(592,256)	(303,234)	(391,634)	(111,637)	(74,310)	(263,440)	(7,329)
67										
68	Total Target Revenue Requirements		52,931,961	31,481,652	7,884,488	7,268,107	2,577,251	530,830	2,377,076	812,557

PacifiCorp
Cost Of Service By Rate Schedule - Retail Services Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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		8,378,177	6,863,966	933,713	178,953	60,633	51,198	178,993	110,722
16	Depreciation Expense		120,344	97,102	16,492	1,002	205	4	2,938	2,601
17	Amortization Expense		435,832	351,659	59,728	3,627	744	13	10,640	9,421
18	Taxes Other Than Income		131,221	119,188	8,084	5,289	(352)	(73)	2,028	(2,942)
19	Income Taxes - Federal		181,641	164,984	11,190	7,321	(488)	(100)	2,807	(4,073)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		9,186	8,344	566	370	(25)	(5)	142	(206)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		6,775	5,853	264	344	130	141	43	-
24										
25	Total Operating Expenses		9,263,177	7,611,096	1,030,037	196,906	60,847	51,177	197,591	115,523
26										
27										
28	Rate Base :									
29	Electric Plant In Service		10,252,497	8,272,420	1,405,040	85,330	17,501	302	250,295	221,609
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-	-
36	Misc Deferred Debits		-	-	-	-	-	-	-	-
37	Cash Working Capital		1,089,502	892,594	121,420	23,271	7,885	6,658	23,276	14,398
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		11,341,999	9,165,014	1,526,460	108,602	25,385	6,960	273,571	236,008
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(608,530)	(491,004)	(83,395)	(5,065)	(1,039)	(18)	(14,856)	(13,153)
45	Accum Provision For Amortization		(7,415,520)	(5,911,231)	(1,016,707)	(101,457)	(28,313)	(16,812)	(184,179)	(156,820)
46	Accum Deferred Income Taxes		(1,437,325)	(1,206,194)	(196,603)	13,576	7,607	10,620	(33,056)	(33,274)
47	Unamortized ITC		-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		(3,236,612)	(2,788,225)	(313,290)	(70,306)	-	-	(62,434)	(2,357)
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51										
52	Total Rate Base Deductions		(12,697,987)	(10,396,653)	(1,609,995)	(163,252)	(21,746)	(6,210)	(294,526)	(205,605)
53										
54	Total Rate Base		(1,355,988)	(1,231,640)	(83,535)	(54,650)	3,640	750	(20,955)	30,403
55										
56										
57	Return On Rate Base	4.60%	(62,415)	(56,691)	(3,845)	(2,516)	168	35	(965)	1,399
58	Total Operating Expenses		9,263,177	7,611,096	1,030,037	196,906	60,847	51,177	197,591	115,523
59	Revenue Credits		(849,948)	(647,174)	(75,536)	(72,503)	(18,366)	(10,340)	(12,446)	(13,583)
60										
61	Total Revenue Requirements		8,350,815	6,907,231	950,656	121,887	42,649	40,871	184,180	103,340
62										
63										
64	Return On Rate Base @ Target ROR	7.80%	(105,767)	(96,068)	(6,516)	(4,263)	284	58	(1,634)	2,371
65	Total Operating Expenses Adjusted for Taxes		9,236,472	7,586,840	1,028,392	195,829	60,919	51,192	197,178	116,122
66	Revenue Credits		(849,948)	(647,174)	(75,536)	(72,503)	(18,366)	(10,340)	(12,446)	(13,583)
67										
68	Total Target Revenue Requirements		8,280,758	6,843,598	946,340	119,064	42,837	40,910	183,098	104,910

PacifiCorp
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 38%D / 62%E
12 Months Ending June 2012

	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		1,685,421	746,643	251,939	341,090	128,167	139,030	69,277	9,275
16	Depreciation Expense		-	-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-	-
18	Taxes Other Than Income		-	-	-	-	-	-	-	-
19	Income Taxes - Federal		97,323	41,479	13,279	20,695	8,139	9,948	3,520	264
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		-	-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-
24										
25	Total Operating Expenses		1,782,744	788,122	265,217	361,785	136,306	148,978	72,796	9,539
26										
27										
28	Rate Base :									
29	Electric Plant In Service		-	-	-	-	-	-	-	-
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		-	-	-	-	-	-	-	-
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		-	-	-	-	-	-	-	-
36	Misc Deferred Debits		-	-	-	-	-	-	-	-
37	Cash Working Capital		223,483	99,003	33,407	45,228	16,995	18,435	9,186	1,230
38	Weatherization Loans		1,957,722	830,613	264,196	418,596	165,413	204,513	69,695	4,697
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		2,181,206	929,616	297,603	463,824	182,408	222,948	78,881	5,927
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		-	-	-	-	-	-	-	-
45	Accum Provision For Amortization		-	-	-	-	-	-	-	-
46	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
47	Unamortized ITC		-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51										
52	Total Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base		2,181,206	929,616	297,603	463,824	182,408	222,948	78,881	5,927
55										
56										
57	Return On Rate Base	4.60%	100,399	42,790	13,698	21,349	8,396	10,262	3,631	273
58	Total Operating Expenses		1,782,744	788,122	265,217	361,785	136,306	148,978	72,796	9,539
59	Revenue Credits		2,967,490	1,259,665	400,454	634,145	250,590	309,840	105,642	7,152
60										
61	Total Revenue Requirements		4,850,633	2,090,577	679,370	1,017,280	395,292	469,081	182,069	16,965
62										
63										
64	Return On Rate Base @ Target ROR	7.80%	170,134	72,510	23,213	36,178	14,228	17,390	6,153	462
65	Total Operating Expenses Adjusted for Taxes		1,825,701	806,430	271,078	370,920	139,898	153,369	74,350	9,656
66	Revenue Credits		2,967,490	1,259,665	400,454	634,145	250,590	309,840	105,642	7,152
67										
68	Total Target Revenue Requirements		4,963,324	2,138,605	694,745	1,041,243	404,716	480,599	186,144	17,271

Unit Costs @ Target ROR

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

	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	UNITS								
15	NCP KW	19,104,106	13,034,018	2,526,803	2,323,119	810,143	36,636	336,752	36,636
16	Annual KWH	3,998,877,844	1,601,807,791	537,395,792	860,704,393	358,354,770	473,928,141	153,555,066	13,131,891
17	Average Customers	132,378	104,297	18,647	1,044	58	1	5,260	3,070
18									
19									
20	GTDRM TOTAL	100.00%	45.98%	13.67%	19.74%	7.71%	8.75%	3.68%	0.46%
21	Revenue Requirement	346,028,269	159,109,207	47,303,275	68,318,023	26,687,910	30,290,277	12,716,557	1,603,019
22	NCP KW	18.11	12.21	18.72	29.41	32.94	826.79	37.76	43.76
23	Per KWH	0.087	0.099	0.088	0.079	0.074	0.064	0.083	0.122
24	Per Customer	2,613.95	1,525.54	2,536.81	65,407.74	460,838.64	30,290,277.01	2,417.60	522.10
25									
26	GENERATION-TOTAL	100.00%	42.39%	13.50%	21.40%	8.46%	10.45%	3.56%	0.24%
27	Revenue Requirement	224,070,840	94,981,320	30,244,198	47,960,532	18,950,540	23,417,960	7,982,319	533,971
28	NCP KW	11.73	7.29	11.97	20.64	23.39	639.21	23.70	14.58
29	Per KWH	0.056	0.059	0.056	0.056	0.053	0.049	0.052	0.041
30	Per Customer	1,692.67	910.68	1,621.95	45,917.46	327,232.10	23,417,960.23	1,517.55	173.91
31									
32	GENERATION-DEMAND	100.00%	44.01%	13.51%	21.26%	8.09%	9.61%	3.35%	0.17%
33	Revenue Requirement	85,146,919	37,475,679	11,500,390	18,099,719	6,890,229	8,180,643	2,852,650	147,610
34	NCP KW	4.46	2.88	4.55	7.79	8.50	223.30	8.47	4.03
35	Per KWH	0.021	0.023	0.021	0.021	0.019	0.017	0.019	0.011
36	Per Customer	643.21	359.32	616.75	17,328.69	118,978.35	8,180,642.70	542.33	48.08
37									
38	GENERATION-ENERGY	100.00%	41.39%	13.49%	21.49%	8.68%	10.97%	3.69%	0.28%
39	Revenue Requirement	138,923,921	57,505,641	18,743,809	29,860,813	12,060,311	15,237,318	5,129,668	386,361
40	NCP KW	7.27	4.41	7.42	12.85	14.89	415.91	15.23	10.55
41	Per KWH	0.035	0.036	0.035	0.035	0.034	0.032	0.033	0.029
42	Per Customer	1,049.45	551.36	1,005.20	28,588.77	208,253.75	15,237,317.53	975.22	125.84
43									
44	TRANSMISSION-TOTAL	100.00%	42.42%	13.51%	21.39%	8.45%	10.43%	3.56%	0.24%
45	Revenue Requirement	55,781,386	23,664,032	7,533,503	11,929,077	4,712,566	5,819,977	1,987,921	134,310
46	NCP KW	2.92	1.82	2.98	5.13	5.82	158.86	5.90	3.67
47	Per KWH	0.014	0.015	0.014	0.014	0.013	0.012	0.013	0.010
48	Per Customer	421.38	226.89	404.01	11,420.91	81,375.15	5,819,977.39	377.93	43.74
49									
50	TRANSMISSION-DEMAND	100.00%	43.96%	13.51%	21.25%	8.10%	9.64%	3.36%	0.18%
51	Revenue Requirement	21,196,926	9,317,891	2,864,519	4,503,552	1,717,559	2,042,503	712,882	38,018
52	NCP KW	1.11	0.71	1.13	1.94	2.12	55.75	2.12	1.04
53	Per KWH	0.005	0.006	0.005	0.005	0.005	0.004	0.005	0.003
54	Per Customer	160.12	89.34	153.62	4,311.71	29,658.28	2,042,503.32	135.53	12.38
55									
56	TRANSMISSION-ENERGY	100.00%	41.48%	13.50%	21.47%	8.66%	10.92%	3.69%	0.28%
57	Revenue Requirement	34,584,460	14,346,140	4,668,984	7,425,524	2,995,007	3,777,474	1,275,038	96,292
58	NCP KW	1.81	1.10	1.85	3.20	3.70	103.11	3.79	2.63
59	Per KWH	0.009	0.009	0.009	0.009	0.008	0.008	0.008	0.007
60	Per Customer	261.26	137.55	250.39	7,109.20	51,716.86	3,777,474.07	242.40	31.36
61									

Unit Costs @ Target ROR

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

	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
62	DISTRIBUTION-TOTAL	100.00%	59.48%	14.90%	13.73%	4.87%	1.00%	4.49%	1.54%
63	Revenue Requirement	52,931,961	31,481,652	7,884,488	7,268,107	2,577,251	530,830	2,377,076	812,557
64	NCP KW	2.77	2.42	3.12	3.13	3.18	14.49	7.06	22.18
65	Per KWH	0.013	0.020	0.015	0.008	0.007	0.001	0.015	0.062
66	Per Customer	399.86	301.85	422.83	6,958.49	44,503.18	530,829.99	451.92	264.65
67									
68	DISTRIBUTION-SUBSTATION	100.00%	50.33%	13.27%	18.12%	6.93%	4.75%	6.03%	0.57%
69	Revenue Requirement	7,368,827	3,709,036	977,916	1,335,263	510,696	349,961	444,219	41,735
70	NCP KW	0.39	0.28	0.39	0.57	0.63	9.55	1.32	1.14
71	Per KWH	0.002	0.002	0.002	0.002	0.001	0.001	0.003	0.003
72	Per Customer	55.67	35.56	52.44	1,278.38	8,818.54	349,960.94	84.45	13.59
73									
74	DISTRIBUTION- P & C	100.00%	58.05%	14.76%	14.16%	5.36%	0.48%	4.63%	2.55%
75	Revenue Requirement	26,780,868	15,547,425	3,953,699	3,792,135	1,436,210	128,630	1,240,098	682,671
76	NCP KW	1.40	1.19	1.56	1.63	1.77	3.51	3.68	18.63
77	Per KWH	0.007	0.010	0.007	0.004	0.004	0.000	0.008	0.052
78	Per Customer	202.31	149.07	212.03	3,630.59	24,800.04	128,629.56	235.76	222.34
79									
80	DISTRIBUTION-TRANSFORMER	100.00%	60.88%	13.88%	14.97%	4.63%	0.16%	4.98%	0.50%
81	Revenue Requirement	10,323,832	6,284,744	1,433,238	1,545,496	477,839	16,830	514,465	51,220
82	NCP KW	0.54	0.48	0.57	0.67	0.59	0.46	1.53	1.40
83	Per KWH	0.003	0.004	0.003	0.002	0.001	0.000	0.003	0.004
84	Per Customer	77.99	60.26	76.86	1,479.66	8,251.17	16,829.95	97.81	16.68
85									
86	DISTRIBUTION-METER	100.00%	67.29%	15.93%	8.07%	1.58%	0.95%	5.49%	0.68%
87	Revenue Requirement	2,741,192	1,844,583	436,597	221,166	43,332	26,164	150,614	18,737
88	NCP KW	0.14	0.14	0.17	0.10	0.05	0.71	0.45	0.51
89	Per KWH	0.001	0.001	0.001	0.000	0.000	0.000	0.001	0.001
90	Per Customer	20.71	17.69	23.41	211.74	748.24	26,163.59	28.63	6.10
91									
92	DISTRIBUTION-SERVICE	100.00%	71.64%	18.94%	6.54%	1.91%	0.16%	0.48%	0.32%
93	Revenue Requirement	5,717,242	4,095,864	1,083,038	374,047	109,174	9,246	27,679	18,193
94	NCP KW	0.30	0.31	0.43	0.16	0.13	0.25	0.08	0.50
95	Per KWH	0.001	0.003	0.002	0.000	0.000	0.000	0.000	0.001
96	Per Customer	43.19	39.27	58.08	358.11	1,885.19	9,245.95	5.26	5.93
97									
98	RETAIL-TOTAL	100.00%	82.64%	11.43%	1.44%	0.52%	0.49%	2.21%	1.27%
99	Revenue Requirement	8,280,758	6,843,598	946,340	119,064	42,837	40,910	183,098	104,910
100	NCP KW	0.43	0.53	0.37	0.05	0.05	1.12	0.54	2.86
101	Per KWH	0.002	0.004	0.002	0.000	0.000	0.000	0.001	0.008
102	Per Customer	62.55	65.62	50.75	113.99	739.69	40,910.11	34.81	34.17
103									
104	MISC - Total	100.00%	43.09%	14.00%	20.98%	8.15%	9.68%	3.75%	0.35%
105	Revenue Requirement	4,963,324	2,138,605	694,745	1,041,243	404,716	480,599	186,144	17,271
106	NCP KW	0.26	0.16	0.27	0.45	0.50	13.12	0.55	0.47
107	Per KWH	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001
108	Per Customer	37.49	20.50	37.26	996.89	6,988.52	480,599.28	35.39	5.63
109									

Unit Costs @ Target ROR

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

	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
110	Classification Revenue Requirement								
111	Generation - Demand	85,146,919	37,475,679	11,500,390	18,099,719	6,890,229	8,180,643	2,852,650	147,610
112	Transmission - Demand	21,196,926	9,317,891	2,864,519	4,503,552	1,717,559	2,042,503	712,882	38,018
113	Distribution - Substation	7,368,827	3,709,036	977,916	1,335,263	510,696	349,961	444,219	41,735
114	Demand - TOTAL Revenue Requirement	113,712,671	50,502,606	15,342,825	23,938,534	9,118,483	10,573,107	4,009,752	227,363
115									
116	Generation - Energy	138,923,921	57,505,641	18,743,809	29,860,813	12,060,311	15,237,318	5,129,668	386,361
117	Transmission - Energy	34,584,460	14,346,140	4,668,984	7,425,524	2,995,007	3,777,474	1,275,038	96,292
118	Misc - Total	4,963,324	2,138,605	694,745	1,041,243	404,716	480,599	186,144	17,271
119	Energy - TOTAL Revenue Requirement	178,471,705	73,990,387	24,107,538	38,327,580	15,460,035	19,495,391	6,590,851	499,923
120									
121	Distribution - Meter	2,741,192	1,844,583	436,597	221,166	43,332	26,164	150,614	18,737
122	Distribution - Service	5,717,242	4,095,864	1,083,038	374,047	109,174	9,246	27,679	18,193
123	Retail Total	8,280,758	6,843,598	946,340	119,064	42,837	40,910	183,098	104,910
124	Customer - TOTAL Revenue Requirement	16,739,192	12,784,045	2,465,975	714,277	195,343	76,320	361,391	141,841
125									
126	Distribution - P&C	26,780,868	15,547,425	3,953,699	3,792,135	1,436,210	128,630	1,240,098	682,671
127	Distribution - Transformer	10,323,832	6,284,744	1,433,238	1,545,496	477,839	16,830	514,465	51,220
128	Load Size - TOTAL Revenue Requirement	37,104,701	21,832,169	5,386,937	5,337,632	1,914,049	145,460	1,754,563	733,891
129									
130	Total Classification Revenue Requirement	346,028,269	159,109,207	47,303,275	68,318,023	26,687,910	30,290,277	12,716,557	1,603,019
131	GTDRM Revenue Requirement	346,028,269	159,109,207	47,303,275	68,318,023	26,687,910	30,290,277	12,716,557	1,603,019
132									
133									
134	UNITS								
135	NCP KW	19,104,106	13,034,018	2,526,803	2,323,119	810,143	36,636	336,752	36,636
136	Annual KWH	3,998,877,844	1,601,807,791	537,395,792	860,704,393	358,354,770	473,928,141	153,555,066	13,131,891
137	Average Customers	132,378	104,297	18,647	1,044	58	1	5,260	3,070
138	Load Factor	0%	0%	0%	0%	0%	0%	0%	0%
139									
140	100% Cost Based Rates								
141	Demand Charge	$ 5.95	$ 3.87	$ 6.07	$ 10.30	$ 11.26	$ 288.60	$ 11.91	$ 6.21
142	Energy Charge	$ 0.0446	$ 0.0462	$ 0.0449	$ 0.0445	$ 0.0431	$ 0.0411	$ 0.0429	$ 0.0381
143	Customer Charge	$ 10.54	$ 10.21	$ 11.02	$ 56.99	$ 281.09	$ 6,359.97	$ 5.73	$ 3.85
144	Load Size Charge	$ 1.94	$ 1.68	$ 2.13	$ 2.30	$ 2.36	$ 3.97	$ 5.21	$ 20.03
145									
146	Check								
147	Demand Revenue Requirement	$ 113,712,671	$ 50,502,606	$ 15,342,825	$ 23,938,534	$ 9,118,483	$ 10,573,107	$ 4,009,752	$ 227,363
148	Energy Revenue Requirement	$ 178,471,705	$ 73,990,387	$ 24,107,538	$ 38,327,580	$ 15,460,035	$ 19,495,391	$ 6,590,851	$ 499,923
149	Customer Revenue Requirement	$ 16,739,192	$ 12,784,045	$ 2,465,975	$ 714,277	$ 195,343	$ 76,320	$ 361,391	$ 141,841
150	Load Size Revenue Requirement	$ 37,104,701	$ 21,832,169	$ 5,386,937	$ 5,337,632	$ 1,914,049	$ 145,460	$ 1,754,563	$ 733,891
151	Total Revenue Requirement	$ 346,028,269	$ 159,109,207	$ 47,303,275	$ 68,318,023	$ 26,687,910	$ 30,290,277	$ 12,716,557	$ 1,603,019