

	Tab 8 - Rate Base					
	8.4	8.4.1	8.4	8.4.1	8.4	8.4.1
Total Pro Forma Major Plant Additions Adjustment	Major Plant Additions - <\$500K	(Cont.) Major Plant Additions - <\$500K	Major Plant Additions - \$500K - \$1M	(Cont.) Major Plant Additions - \$500 - \$1M	Major Plant Additions - >\$1M	(Cont.) Major Plant Additions - >\$1M
Operating Revenues:						
General Business Revenues	-	-	-	-	-	-
Interdepartmental	-	-	-	-	-	-
Special Sales	-	-	-	-	-	-
Other Operating Revenues	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Operating Expenses:						
Steam Production	-	-	-	-	-	-
Nuclear Production	-	-	-	-	-	-
Hydro Production	-	-	-	-	-	-
Other Power Supply	-	-	-	-	-	-
Transmission	-	-	-	-	-	-
Distribution	-	-	-	-	-	-
Customer Accounting	-	-	-	-	-	-
Customer Service & Info Sales	-	-	-	-	-	-
Administrative & General	-	-	-	-	-	-
Total O&M Expenses	-	-	-	-	-	-
Depreciation	588,641	64,582	57,697	-	466,362	-
Amortization	-	-	-	-	-	-
Taxes Other Than Income	-	-	-	-	-	-
Income Taxes - Federal	(1,795,902)	(22,604)	(47,453)	(20,194)	(163,227)	(1,501,520)
Income Taxes - State	-	-	-	-	-	-
Income Taxes - Def Net	1,723,927	-	51,454	-	44,354	1,628,119
Investment Tax Credit Adj.	-	-	-	-	-	-
Misc Revenue & Expense	-	-	-	-	-	-
Total Operating Expenses:	516,665	41,978	4,001	37,503	3,449	303,135
Operating Rev For Return:	(516,665)	(41,978)	(4,001)	(37,503)	(3,449)	(303,135)
Rate Base:						
Electric Plant In Service	27,118,768	2,678,576	3,343,029	-	21,097,163	-
Plant Held for Future Use	-	-	-	-	-	-
Misc Deferred Debits	-	-	-	-	-	-
Elec Plant Acq Adj	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Fuel Stock	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-
Working Capital	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-
Misc Rate Base	-	-	-	-	-	-
Total Electric Plant:	27,118,768	2,678,576	3,343,029	-	21,097,163	-
Rate Base Deductions:						
Accum Prov For Deprec	(607,325)	(66,114)	(62,823)	-	(478,388)	-
Accum Prov For Amort	-	-	-	-	-	-
Accum Def Income Tax	(2,311,907)	-	(66,653)	-	(55,893)	(2,189,362)
Unamortized ITC	-	-	-	-	-	-
Customer Adv For Const	-	-	-	-	-	-
Customer Service Deposits	-	-	-	-	-	-
Misc Rate Base Deductions	-	-	-	-	-	-
Total Rate Base Deductions	(2,919,232)	(66,114)	(66,653)	(62,823)	(55,893)	(478,388)
Total Rate Base:	24,199,536	2,612,462	(66,653)	3,280,206	(55,893)	20,618,775
Estimated Return on Equity Impact	-0.418%	-0.043%	0.000%	-0.050%	0.000%	-0.325%
Estimated Price Change	3,830,755	391,272	(1,794)	466,734	(1,353)	3,042,614
TAX CALCULATION:						
Operating Revenue	(588,641)	(64,582)	-	(57,697)	-	(466,362)
Other Deductions	-	-	-	-	-	-
Interest (AFUDC)	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Schedule "M" Additions	588,641	64,582	57,697	-	466,362	-
Schedule "M" Deductions	5,131,149	200,163	174,568	-	4,756,419	-
Income Before Tax	(5,131,149)	(64,582)	(135,581)	(57,697)	(116,870)	(4,290,057)
State Income Taxes	-	-	-	-	-	-
Taxable Income	(5,131,149)	(64,582)	(135,581)	(57,697)	(116,870)	(4,290,057)
Federal Income Taxes Before Credits	(1,795,902)	(22,604)	(47,453)	(20,194)	(40,905)	(163,227)
Energy Tax Credits	-	-	-	-	-	-
Federal Income Taxes	(1,795,902)	(22,604)	(47,453)	(20,194)	(40,905)	(163,227)

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Variables
Bench Request 10

Capital Structure and Cost

	Capital Structure	Embedded Cost	Weighted Cost
DEBT%	48.250%	5.180%	2.50%
PREFERRED %	0.020%	6.750%	0.00%
COMMON %	51.730%	10.000%	5.17%
			7.67%

Net to Gross Bump-up Factor

Operating Revenue	100.000%
Operating Deductions	
Uncollectable Accounts	0.634%
WUTC Regulatory Fee	0.200%
WUTC Public Utility Tax	3.873%
Taxes Other - Resource Supplier	0.000%
Taxes Other - Gross Receipts	0.000%
Sub-Total	95.293%
State Taxes	0.000%
Sub-Total	95.293%
Federal Income Tax @ 35.00%	33.353%
Net Operating Income	61.940%

Unadjusted Operating Rev For Return:	40,389,778
Unadjusted Rate Base	788,256,372
Unadjusted ROE	5.07%