

**ATTACHMENT A
TO
JOINT RESPONSE**

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 Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M % Change from Current Revenues	Earned		Target		
														Current % of COS	Target % of COS	Increase (Decrease) \$	% Change from Current Revenues	% of COS
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%	96.63%	84.58%	20,171,624	15.0%	97.26%
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%	109.43%	95.68%	5,415,470	12.0%	107.13%
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%	102.32%	89.72%	8,628,224	14.1%	102.35%
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%	98.45%	86.44%	3,247,263	14.1%	98.61%
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%	93.57%	82.73%	3,756,115	15.0%	95.13%
5	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%	111.09%	96.72%	1,471,604	12.0%	108.29%
6	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%	118.89%	104.21%	66,819	4.0%	108.38%
			0	0.00%	0.00	0	0	0	0	0	0	0	0.00%					
			0	-	0.00	0	0	0	0	0	0	-	0.00%					
7		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%			42,800,673	14.1%	100.00%

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.

Allocator

Retail	82.64% Percentage
\$	17,256,077 REC Revenue
\$	14,261,214 Residential Portion of REC Revenue
	1,601,808 Total Residential Load
\$	0.00890 \$/kWh
	1,300 Avg. Residential Monthly Load
	1-YR
\$	11.57 Yearly Credit
\$	0.96 Monthly Credit
	3-YR
\$	3.86 Yearly Credit
\$	0.32 Monthly Credit
	5-YR
\$	2.31 Yearly Credit
\$	0.19 Monthly Credit

Avg. Residential customer using 1,300 kWh