

**REPLACEMENT (March 26, 2013)
ATTACHMENT A
TO
JOINT RESPONSE**

PacificCorp
 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.	Schedule No.	Description	Annual Revenue	Rate of Return on 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 = RDR	Target		Proposed		
													% of COS	% of COS	Increase (Decrease) \$	Percentage Change from Current Revenues	% of COS
1	15	Residential	134,571,287	3.38%	0.73	159,029,207	94,981,320	23,864,032	31,481,652	6,843,698	2,138,605	24,537,928	18.23%	84.58%	20,171,624	15.0%	97.26%
2	24	Small General Service	45,261,337	7.96%	1.74	47,303,275	30,244,186	7,533,503	7,884,488	946,340	664,745	2,041,938	4.51%	109.43%	5,419,470	12.0%	107.13%
3	36	Large General Service <1,000 MW	81,297,411	5.46%	1.19	69,319,023	47,960,532	11,828,077	7,885,107	119,094	1,041,243	7,020,613	11.45%	102.32%	8,626,224	14.1%	105.35%
4	48T	Large General Service >1,000 MW	23,056,502	4.03%	0.87	26,897,910	18,950,640	4,712,566	2,577,251	42,837	40,471,616	3,816,409	15.68%	98.45%	3,247,283	14.1%	96.61%
5	48T	Dedicated Facilities	25,056,234	2.07%	0.45	30,390,277	23,417,890	5,819,977	530,630	40,910	480,589	5,232,043	20.88%	93.57%	3,756,115	15.0%	95.13%
6	40	Agricultural Pumping Service	12,299,348	8.46%	1.84	12,716,557	7,982,319	1,897,921	2,377,076	183,098	186,144	417,209	3.39%	111.09%	1,471,604	12.0%	106.29%
6	15,52,54,57	Street Lighting	1,670,477	11.53%	2.50	1,693,019	533,871	-134,310	812,857	104,910	17,271	(67,456)	-4.04%	118.89%	66,819	4.0%	106.39%
7		Total Washington Jurisdiction	\$303,227,596	4.60%	1.00	\$346,028,269	\$224,070,840	\$55,781,386	\$52,931,991	\$8,280,758	\$4,963,324	42,800,673	14.12%		42,800,673	14.1%	100.00%

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 Transmission Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study.
 Column H: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study.
 Column I: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study.
 Column J: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2011 through June 2012 Embedded COS Study.
 Column K: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service percent.

Allocator	Generation	Transmission	Distribution	Retail	Misc	Total
Residential	21.40%	13.50%	8.45%	1.45%	0.00%	44.80%
Small General Service	3.69%	2.35%	1.45%	0.00%	0.00%	7.49%
Large General Service <1,000 MW	860,704	358,355	473,928	0.00407	0.00381	1,693,370
Large General Service >1,000 MW	1,044	58	1			1,044
Avg. Monthly Load	1,800					1,800
Monthly Credit per Customer	\$ 5.94	\$ 10.41	\$ 294.88	\$ 2,097.61	\$ 150,288.08	\$ 160,636.92
Yearly Credit per Customer	\$ 71.24	\$ 124.91	\$ 3,536.18	\$ 25,171.36	\$ 1,803,456.96	\$ 1,935,302.73
Monthly Credit per Customer	\$ 1.98	\$ 3.47	\$ 88.23	\$ 699.20	\$ 50,096.03	\$ 55,581.91
Yearly Credit per Customer	\$ 23.75	\$ 41.64	\$ 1,178.73	\$ 8,385.45	\$ 601,152.32	\$ 675,031.87
Monthly Credit per Customer	\$ 1.19	\$ 2.09	\$ 38.94	\$ 419.52	\$ 30,057.62	\$ 32,917.27
Yearly Credit per Customer	\$ 14.25	\$ 24.98	\$ 707.24	\$ 5,034.27	\$ 360,691.39	\$ 385,535.13

Replacement (March 26, 2013)