

PacificCorp
Cost Of Service By Rate Schedule - All Function:
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%F
12 Months Ending June 2001

DESCRIPTION	A Washington Jurisdiction Normalized	B C Residential Schedule 16	D Small General Service Schedule 24	F Large General Service <1,000 kW Schedule 38	G Large General Service >1,000 kW Schedule 48T	H Large General Service >1,000 kW Schedule 48T	I Large General Dedicated Facilities Schedule 48T	J Agricultural Pumping Schedule 40	K Street & Area Lighting Sch. 15.51-54.57
Operating Revenues	325,989,600	140,694,751	46,098,628	68,428,748	28,759,666	26,735,340	13,415,585	1,857,882	
Operating Expenses	234,556,164	100,160,584	30,929,566	48,643,864	21,948,207	21,997,669	9,738,130	1,148,143	
Depreciation Expense	36,318,858	16,255,254	4,964,350	7,372,813	3,070,595	2,515,641	1,872,201	268,003	
Amortization Expense	4,324,354	1,991,920	578,242	829,008	362,246	341,368	191,522	30,048	
Taxes Other Than Income	15,649,077	6,966,681	2,166,297	3,182,176	1,320,980	1,138,104	765,784	109,083	
Income Taxes - Federal	(14,407,697)	(6,239,148)	(2,415,201)	(2,821,186)	(1,037,176)	(997,868)	(359,526)	(997,868)	
Income Taxes - State									
Income Taxes Deferred	11,251,046	3,422,959	1,283,114	2,876,831	1,552,510	1,994,871	180,545	(69,785)	
Investment Tax Credit Ad	(666,901)	(187,226)	(106,082)	(178,746)	(82,509)	(86,143)	(23,439)	(2,755)	
Misc Revenues & Expenses	287,024,899	122,371,024	37,400,287	60,104,760	27,134,823	27,153,919	11,726,875	1,133,212	
Total Operating Expenses	39,964,701	18,323,727	8,698,341	8,323,988	1,623,842	(418,579)	1,688,710	724,670	
Operating Revenue For Return	1,328,273,328	591,775,926	181,606,947	270,315,093	113,265,573	97,813,781	64,885,440	9,064,568	
Rate Base :	102,719	41,345	13,454	22,511	10,342	10,739	3,996	332	
Electric Plant In Service	0	0	0	0	0	0	0	0	
Plant Held For Future Use	2,516,744	1,012,998	329,645	551,557	253,385	263,118	97,902	8,139	
Electric Plant Acquisition Ad	7,849,151	2,786,073	891,402	1,441,934	645,260	638,954	281,910	28,898	
Nuclear Fuel	10,809,977	3,251,264	1,041,239	1,687,616	756,387	751,198	328,151	33,296	
Prepayments	2,100,039	4,541,944	1,426,798	2,278,200	1,029,773	1,035,317	447,714	50,231	
Fuel Stock	(695,487)	(340,595)	(203,925)	(203,925)	(203,925)	(203,925)	(203,925)	(203,925)	
Materials & Supplies	(7,717,851)	(3,197,377)	(1,023,893)	(64,128)	(15,043)	(738,255)	(322,786)	(67,621)	
Customer Service Deposits	(620,962,775)	(278,844,110)	(64,880,250)	(124,766,306)	(52,051,529)	(43,528,286)	(31,384,953)	(4,727,341)	
Misc Rate Base Deductions	737,857,615	324,410,712	100,904,300	151,990,841	64,120,621	57,204,373	34,761,853	4,464,915	
Total Rate Base Additions	5.28%	5.65%	8.62%	5.48%	2.53%	-0.73%	4.86%	16.23%	
Rate Base Deductions :	38,964,701	17,131,444	5,328,543	8,026,315	3,386,074	3,020,842	1,835,700	235,763	
Accum Provision For Depreciator	287,024,899	122,371,024	37,400,287	60,104,760	27,134,823	27,153,919	11,726,875	1,133,212	
Accum Provision For Amortizator	(71,538,165)	(29,009,894)	(9,509,171)	(15,510,812)	(7,060,106)	(7,292,756)	(2,913,683)	(241,743)	
Accum Deferred Income Taxes	254,451,434	110,492,573	33,219,659	52,620,263	23,460,791	22,882,005	10,648,892	1,127,251	
Unamortized ITC	254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139	
Customer Advance For Constructor	0	(1,192,284)	(3,368,798)	(297,673)	1,762,232	3,439,421	146,990	(488,888)	
Customer Service Deposits	0.00%	-1.07%	-9.21%	-0.56%	8.12%	17.69%	1.40%	-30.25%	
Misc Rate Base Deductions									
Total Rate Base	62,814,079	27,617,198	8,590,019	12,939,034	5,458,611	4,869,828	2,959,289	380,100	
Calculated Return On Rate Base	287,024,899	122,371,024	37,400,287	60,104,760	27,134,823	27,153,919	11,726,875	1,133,212	
Return On Rate Base @ Jurisdictional Ave	(71,538,165)	(29,009,894)	(9,509,171)	(15,510,812)	(7,060,106)	(7,292,756)	(2,913,683)	(241,743)	
Total Operating Expenses	254,451,434	110,492,573	33,219,659	52,620,263	23,460,791	22,882,005	10,648,892	1,127,251	
Revenue Credits	254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139	
Total Revenue Requirements	0	(1,192,284)	(3,368,798)	(297,673)	1,762,232	3,439,421	146,990	(488,888)	
Class Revenue	0.00%	-1.07%	-9.21%	-0.56%	8.12%	17.69%	1.40%	-30.25%	
Increase / (Decrease) Required to Earn Equal Rates of Return	62,814,079	27,617,198	8,590,019	12,939,034	5,458,611	4,869,828	2,959,289	380,100	
Percent %	(71,538,165)	(29,009,894)	(9,509,171)	(15,510,812)	(7,060,106)	(7,292,756)	(2,913,683)	(241,743)	
Return On Rate Base @ Target ROR	292,966,068	127,426,138	38,486,654	60,553,869	26,807,754	25,867,954	12,463,388	1,360,311	
Total Operating Expenses Adjusted for Target	254,451,434	111,684,857	36,589,457	52,917,936	21,698,559	19,442,584	10,501,902	1,616,139	
Revenue Credits	38,514,634	15,741,281	1,897,197	7,635,933	5,109,195	6,425,370	1,961,486	(265,828)	
Total Target Revenue Requirements	15.14%	14.09%	5.19%	14.43%	23.55%	33.05%	18.68%	-15.83%	
Class Revenue									
Increase / (Decrease) Required to Earn Target Rate of Return									
Percent %									

PacificCorp
Cost Of Service By Rate Schedule - Generation Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E
12 Months Ending June 2008

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									
15		178,986,208	72,069,731	23,447,513	39,215,611	18,010,537	18,693,425	6,968,318	581,073
16		18,273,962	7,355,334	2,393,535	4,004,830	1,910,485	1,910,864	710,864	59,098
17		2,567,853	1,038,360	336,509	560,428	257,181	266,532	100,245	8,598
18		7,503,037	3,017,517	982,747	1,645,636	796,035	785,149	291,820	24,132
19		473,672	190,498	62,041	103,890	47,729	49,567	18,423	1,523
20		24,147,451	9,711,448	3,162,830	5,296,244	2,433,192	2,526,891	939,181	77,665
21		(709,634)	(285,630)	(92,948)	(155,520)	(71,446)	(74,190)	(27,605)	(2,295)
22									
23		231,242,548	93,097,258	30,292,227	50,671,119	23,273,044	24,157,859	9,001,247	749,794
24									
25									
26									
27									
28									
29		659,284,625	265,385,402	86,353,388	144,474,209	66,371,311	68,920,534	25,646,563	2,133,217
30		27,084	10,902	3,548	5,936	2,727	2,832	1,054	88
31									
32									
33		0	0	0	0	0	0	0	0
34		2,516,744	1,012,998	329,645	551,557	253,385	263,118	97,902	8,139
35		5,393,784	2,171,017	706,481	1,182,075	543,044	563,903	209,820	17,444
36		2,205,716	887,808	288,906	483,394	222,071	230,601	85,803	7,133
37		8,571,187	3,451,233	1,122,841	1,877,934	862,478	895,180	333,695	27,826
38									
39									
40		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
41		677,959,139	272,919,360	88,804,809	148,575,104	68,255,015	70,876,167	26,374,837	2,193,847
42									
43									
44		(184,324,256)	(74,191,165)	(24,142,907)	(40,395,577)	(18,557,695)	(19,270,521)	(7,170,284)	(596,106)
45		(14,325,464)	(5,777,841)	(1,877,829)	(3,135,055)	(1,438,114)	(1,489,489)	(559,842)	(47,293)
46		(73,572,215)	(29,755,469)	(9,635,426)	(16,046,857)	(7,372,092)	(7,654,609)	(2,862,531)	(245,231)
47		(448,534)	(180,545)	(58,748)	(98,292)	(45,157)	(46,895)	(17,446)	(1,451)
48									
49									
50		(6,567,522)	(2,643,451)	(860,218)	(1,439,305)	(661,216)	(686,614)	(255,479)	(21,239)
51		(279,237,991)	(112,548,472)	(36,575,128)	(61,115,087)	(28,074,274)	(29,148,128)	(10,865,582)	(911,321)
52									
53		398,761,148	160,370,888	52,229,681	87,460,017	40,180,741	41,728,039	15,509,255	1,282,527
54									
55									
56									
57	5.28%	21,057,733	8,468,848	2,758,139	4,618,579	2,121,860	2,203,570	819,011	67,728
58		231,242,548	93,097,258	30,292,227	50,671,119	23,273,044	24,157,859	9,001,247	749,794
59		(54,614,278)	(22,017,635)	(7,153,865)	(11,949,811)	(5,489,432)	(5,700,241)	(2,124,657)	(178,636)
60									
61		197,686,003	79,548,470	25,896,500	43,339,886	19,905,473	20,661,187	7,695,600	638,886
62									
63									
64		33,946,677	13,652,430	4,446,331	7,445,502	3,420,601	3,552,323	1,320,308	109,182
65	8.51%	239,168,107	96,284,703	31,330,316	52,409,426	24,071,655	24,987,223	9,309,500	775,285
66		(54,614,278)	(22,017,635)	(7,153,865)	(11,949,811)	(5,489,432)	(5,700,241)	(2,124,657)	(178,636)
67									
68		218,500,506	87,919,497	28,622,781	47,905,117	22,002,824	22,839,304	8,505,151	705,831

PacificCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E
12 Months Ending June 2008

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	
Operating Expenses	27,832,599	11,225,142	3,648,705	6,091,319	2,794,128	2,894,084	1,087,367	91,853	
Operation & Maintenance Expenses	5,077,995	2,043,911	665,119	1,112,868	511,251	530,888	197,536	16,422	
Depreciation Expense	626,540	252,185	82,065	137,309	63,080	65,503	24,373	2,026	
Amortization Expense	2,927,193	1,178,888	383,353	641,098	294,586	306,015	113,794	9,489	
Taxes Other Than Income	(4,895,825)	(1,971,678)	(641,170)	(1,072,257)	(492,705)	(511,820)	(190,324)	(15,871)	
Income Taxes - Federal	0	0	0	0	0	0	0	0	
Income Taxes - State	(4,355,726)	(1,754,166)	(570,438)	(953,967)	(438,350)	(455,357)	(169,328)	(14,120)	
Income Taxes Deferred	0	0	0	0	0	0	0	0	
Investment Tax Credit Adj	3,292	1,325	431	721	331	344	128	11	
Misc Revenues & Expense	0	0	0	0	0	0	0	0	
Total Operating Expenses	27,216,068	10,975,576	3,568,065	5,957,092	2,732,320	2,829,658	1,063,546	89,811	
Rate Base :									
Electric Plant In Service	248,242,931	99,970,555	32,514,701	54,375,770	24,980,127	25,939,190	9,657,088	805,500	
Plant Held For Future Use	22,161	8,920	2,903	4,857	2,231	2,317	862	72	
Electric Plant Acquisition Adj	0	0	0	0	0	0	0	0	
Nuclear Fuel	0	0	0	0	0	0	0	0	
Prepayments	0	0	0	0	0	0	0	0	
Fuel Stock	0	0	0	0	0	0	0	0	
Materials & Supplies	453,578	182,567	59,410	99,404	45,666	47,420	17,644	1,467	
Misc Deferred Debits	4,361,056	1,755,340	571,214	955,747	439,069	455,935	169,647	14,104	
Cash Working Capital	1,185,716	478,210	155,441	259,501	119,035	123,293	46,324	3,913	
Weatherization Loans	0	0	0	0	0	0	0	0	
Miscellaneous Rate Base	0	0	0	0	0	0	0	0	
Total Rate Base Additions	254,265,442	102,395,592	33,303,668	55,695,278	25,586,128	26,568,154	9,891,565	825,055	
Rate Base Deductions :									
Accum Provision For Depreciation	(101,838,094)	(40,990,193)	(13,338,818)	(22,318,325)	(10,253,020)	(10,646,852)	(3,951,541)	(329,345)	
Accum Provision For Amortization	(4,819,303)	(1,959,783)	(633,729)	(1,048,642)	(478,137)	(489,950)	(191,841)	(17,222)	
Accum Deferred Income Taxes	(16,705,515)	(6,727,793)	(2,187,767)	(3,658,693)	(1,681,220)	(1,746,517)	(649,376)	(54,149)	
Unamortized ITC	(215,058)	(86,610)	(28,164)	(47,100)	(21,643)	(22,484)	(8,360)	(697)	
Customer Advance For Construction	0	0	0	0	0	0	0	0	
Customer Service Deposits	0	0	0	0	0	0	0	0	
Misc Rate Base Deductions	(431,296)	(173,598)	(56,491)	(94,521)	(43,423)	(45,091)	(16,778)	(1,395)	
Total Rate Base Deductions	(124,009,265)	(49,937,976)	(16,244,970)	(27,167,281)	(12,477,443)	(12,950,893)	(4,827,895)	(402,808)	
Total Rate Base	130,256,177	52,457,616	17,058,698	28,527,998	13,108,686	13,617,262	5,063,670	422,248	
Return On Rate Base	5.28%	6,878,553	2,770,176	900,834	1,506,503	692,242	287,402	22,298	
Total Operating Expenses	27,216,068	10,975,576	3,568,065	5,957,092	2,732,320	2,829,658	1,063,546	89,811	
Revenue Credits	(13,951,364)	(5,629,273)	(1,827,537)	(3,049,992)	(1,401,045)	(1,454,840)	(542,770)	(45,908)	
Total Revenue Requirements	20,143,257	8,116,479	2,641,362	4,413,603	2,023,518	2,093,916	788,178	66,201	
Return On Rate Base @ Target ROR	8.51%	11,088,754	4,465,735	1,452,213	2,428,599	1,115,947	431,072	35,946	
Total Operating Expenses Adjusted for Taxes	29,804,969	12,018,195	3,907,115	6,524,099	2,992,861	3,100,307	1,164,188	98,203	
Revenue Credits	(13,951,364)	(5,629,273)	(1,827,537)	(3,049,992)	(1,401,045)	(1,454,840)	(542,770)	(45,908)	
Total Target Revenue Requirements	26,942,359	10,854,658	3,531,791	5,902,705	2,707,764	2,804,709	1,052,491	88,241	

PacificCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12% D / 88% E
12 Months Ending June 2008

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		18,587,743	9,631,630	2,755,856	3,080,052	1,047,809	333,579	1,384,555	354,262
16 Depreciation Expense		12,864,430	6,774,576	1,892,519	2,254,265	719,183	74,262	959,550	190,075
17 Amortization Expense		726,347	380,629	107,763	127,922	40,621	9,310	50,158	9,944
18 Taxes Other Than Income		5,093,355	2,733,932	770,088	876,017	261,095	39,076	346,656	66,489
19 Income Taxes - Federal		(6,347,527)	(3,407,128)	(959,712)	(1,091,725)	(325,387)	(48,698)	(432,016)	(82,861)
20 Income Taxes - State									
21 Income Taxes Deferred		(8,338,139)	(4,475,618)	(1,260,682)	(1,434,094)	(427,429)	(63,971)	(567,498)	(108,847)
22 Investment Tax Credit Adj									
23 Misc Revenues & Expense		(145,632)	(58,617)	(19,075)	(31,916)	(14,662)	(15,225)	(5,665)	(471)
24									
25 Total Operating Expenses		22,440,578	11,579,405	3,286,757	3,780,522	1,301,230	328,333	1,735,740	428,591
26									
27									
28 Rate Base :									
29 Electric Plant In Service		411,388,807	218,697,259	61,472,266	71,338,497	21,866,237	2,948,350	28,166,003	5,898,195
30 Plant Held For Future Use		50,726	20,417	6,644	11,117	5,107	5,303	1,973	164
31 Electric Plant Acquisition Adj									
32 Nuclear Fuel									
33 Prepayments									
34 Fuel Stock									
35 Materials & Supplies		867,071	432,489	125,511	160,456	56,550	27,631	54,446	9,988
36 Misc Deferred Debits		452,414	240,465	67,606	78,479	24,055	3,244	32,081	6,485
37 Cash Working Capital		794,646	411,762	117,816	131,675	44,795	14,261	59,191	15,145
38 Weatherization Loans									
39 Miscellaneous Rate Base									
40									
41 Total Rate Base Additions		413,553,664	219,802,393	61,789,843	71,720,224	21,996,744	2,998,788	28,315,694	5,929,977
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation		(169,502,640)	(88,967,535)	(24,804,850)	(29,840,739)	(9,479,772)	(1,069,124)	(12,665,378)	(2,675,241)
45 Accum Provision For Amortization		(7,373,679)	(3,830,464)	(1,088,009)	(1,309,081)	(425,685)	(123,691)	(498,961)	(97,788)
46 Accum Deferred Income Taxes		(29,129,186)	(15,638,157)	(4,419,377)	(4,991,902)	(1,485,668)	(218,058)	(1,987,842)	(388,182)
47 Unamortized ITC		(358,060)	(192,226)	(54,324)	(61,361)	(18,262)	(2,680)	(24,435)	(4,772)
48 Customer Advance For Construction		(695,487)	(340,595)	(203,925)	-	-	-	(83,346)	(67,621)
49 Customer Service Deposits									
50 Misc Rate Base Deductions		(718,689)	(380,189)	(107,138)	(125,308)	(38,877)	(6,514)	(50,516)	(10,146)
51									
52 Total Rate Base Deductions		(207,777,741)	(109,349,166)	(30,677,623)	(36,328,392)	(11,448,265)	(1,420,068)	(15,310,477)	(3,243,750)
53									
54 Total Rate Base		205,775,923	110,453,226	31,112,220	35,391,832	10,548,480	1,578,720	14,005,217	2,686,226
55		1,558,539	575,026	261,026	356,157	105,867	74,676	178,580	7,206
56									
57 Return On Rate Base	5.28%	10,866,591	5,832,801	1,642,971	1,868,968	557,043	83,369	739,586	141,854
58 Total Operating Expenses		22,440,578	11,579,405	3,286,757	3,780,522	1,301,230	328,333	1,735,740	428,591
59 Revenue Credits		(1,558,539)	(575,026)	(261,026)	(356,157)	(105,867)	(74,676)	(178,580)	(7,206)
60									
61 Total Revenue Requirements		31,748,631	16,837,181	4,668,701	5,293,333	1,752,406	337,025	2,296,746	563,239
62									
63									
64 Return On Rate Base @ Target ROR	8.51%	17,517,777	9,402,922	2,648,594	3,012,919	897,996	134,397	1,192,269	228,679
65 Total Operating Expenses Adjusted for Taxes		26,530,468	13,774,713	3,905,126	4,483,951	1,510,886	359,711	2,014,100	481,981
66 Revenue Credits		(1,558,539)	(575,026)	(261,026)	(356,157)	(105,867)	(74,676)	(178,580)	(7,206)
67									
68 Total Target Revenue Requirements		42,489,706	22,602,610	6,292,694	7,140,713	2,303,014	419,431	3,027,790	703,454

PacificCorp
Cost Of Service By Rate Schedule - Retail Services Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E
12 Months Ending June 2008

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	8,683,919	7,029,944	1,010,419	159,914	56,032	31,044	278,567	118,000	
15 Operation & Maintenance Expenses	102,471	81,433	13,178	850	346	6	4,252	2,407	
16 Depreciation Expense	403,614	320,747	51,905	3,348	1,363	23	16,747	9,480	
17 Amortization Expense	125,493	36,373	30,110	19,426	9,233	7,864	13,513	8,973	
18 Taxes Other Than Income	(3,670,024)	(1,063,738)	(880,557)	(568,104)	(270,029)	(229,975)	(395,198)	(262,423)	
19 Income Taxes - Federal	(202,540)	(58,705)	(48,596)	(31,352)	(14,902)	(12,692)	(21,810)	(14,483)	
20 Income Taxes - State	-	-	-	-	-	-	-	-	
21 Investment Tax Credit Adj	185,072	155,696	5,510	7,968	3,267	2,928	9,703	-	
22 Misc Revenues & Expense	-	-	-	-	-	-	-	-	
23 Total Operating Expenses	5,628,004	6,501,750	181,968	(407,951)	(214,689)	(200,802)	(94,227)	(138,045)	
24									
25									
26									
27									
28 Rate Base :									
29 Electric Plant In Service	9,810,965	7,722,710	1,266,591	126,617	47,898	5,707	413,786	227,656	
30 Plant Held For Future Use	2,748	1,106	360	602	277	287	107	9	
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	824,646	365,294	112,786	168,907	70,736	61,025	40,359	5,538	
37 Cash Working Capital	235,612	190,736	27,415	4,339	1,520	842	7,558	3,202	
38 Weatherization Loans	-	-	-	-	-	-	-	-	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
40 Total Rate Base Additions	10,873,972	8,279,847	1,407,152	300,466	120,430	67,862	461,811	236,404	
41									
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(476,373)	(378,569)	(61,262)	(3,952)	(1,609)	(27)	(19,766)	(11,190)	
45 Accum Provision For Amortization	(6,020,045)	(4,734,853)	(775,510)	(77,662)	(31,710)	(10,087)	(251,124)	(139,101)	
46 Accum Deferred Income Taxes	(716,615)	(564,136)	(92,928)	(9,730)	(3,152)	953	(30,895)	(16,727)	
47 Unamortized ITC	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
48 Customer Advance For Construction	(2,724,400)	(2,330,800)	(252,784)	(64,128)	(15,043)	(36)	(59,201)	(2,444)	
49 Customer Service Deposits	(345)	(139)	(45)	(76)	(35)	(36)	(13)	(1)	
50 Misc Rate Base Deductions	(9,937,778)	(8,008,496)	(1,182,529)	(155,547)	(51,548)	(9,197)	(360,999)	(169,462)	
51 Total Rate Base Deductions	936,194	271,351	224,623	144,919	68,882	58,665	100,812	66,942	
52									
53									
54 Total Rate Base	9,937,778	8,008,496	1,182,529	155,547	51,548	9,197	360,999	169,462	
55									
56 Return On Rate Base	49,438	14,329	11,862	7,653	3,638	3,098	5,324	3,535	
57 Total Operating Expenses	5,628,004	6,501,750	181,968	(407,951)	(214,689)	(200,802)	(94,227)	(138,045)	
58 Revenue Credits	(810,256)	(544,859)	(187,662)	(22,593)	(3,007)	89	(44,191)	(8,035)	
59									
60 Total Revenue Requirements	4,867,187	5,971,221	6,168	(422,891)	(214,059)	(197,615)	(133,094)	(142,544)	
61									
62									
63 Return On Rate Base @ Target ROR	79,699	23,100	19,122	12,337	5,864	4,994	8,582	5,699	
64 Total Operating Expenses Adjusted for Taxes	5,646,612	6,507,143	186,433	(405,071)	(213,320)	(199,636)	(92,223)	(136,714)	
65 Revenue Credits	(810,256)	(544,859)	(187,662)	(22,593)	(3,007)	89	(44,191)	(8,035)	
66									
67 Total Target Revenue Requirements	4,916,054	5,985,385	17,893	(415,326)	(210,463)	(194,553)	(127,832)	(139,050)	
68									

PacificCorp
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 12%D / 88%E
12 Months Ending June 2008

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 Schedule 40	Sch. 15.51-54.57
14 Operating Expenses									
15 Operation & Maintenance Expenses	465,694	204,136	67,073	96,968	39,702	35,537	19,323		2,956
16 Depreciation Expense	-	-	-	-	-	-	-	-	-
17 Amortization Expense	-	-	-	-	-	-	-	-	-
18 Taxes Other Than Income	-	-	-	-	-	-	-	-	-
19 Income Taxes - Federal	32,007	12,898	4,197	7,010	3,216	3,334	1,247		105
20 Income Taxes - State	-	-	-	-	-	-	-	-	-
21 Income Taxes Deferred	-	-	-	-	-	-	-	-	-
22 Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-
23 Misc Revenues & Expense	-	-	-	-	-	-	-	-	-
24 Total Operating Expenses	497,701	217,035	71,270	103,978	42,918	38,871	20,570		3,061
25									
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	5,318	2,356	727	1,089	456	394	260		36
37 Cash Working Capital	22,817	10,002	3,286	4,751	1,945	1,741	947		145
38 Weatherization Loans	2,100,039	845,273	275,064	460,234	211,431	219,552	81,692		6,792
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-
40 Total Rate Base Additions	2,128,174	857,630	279,078	466,074	213,832	221,687	82,899		6,972
41									
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 Total Rate Base Deductions	-	-	-	-	-	-	-	-	-
52									
53 Total Rate Base	2,128,174	857,630	279,078	466,074	213,832	221,687	82,899		6,972
54									
55									
56 Return On Rate Base	112,384	45,290	14,738	24,612	11,292	11,707	4,378		368
57 Total Operating Expenses	497,701	217,035	71,270	103,978	42,918	38,871	20,570		3,061
58 Revenue Credits	(603,728)	(243,102)	(79,081)	(132,258)	(60,756)	(63,087)	(23,486)		(1,958)
59 Total Revenue Requirements	6,357	19,222	6,926	(3,668)	(6,546)	(12,509)	1,461		1,470
60									
61									
62									
63 Return On Rate Base @ Target ROR	181,172	73,010	23,758	39,677	18,204	18,872	7,057		594
64 Total Operating Expenses Adjusted for Taxes	540,000	234,081	76,817	113,241	47,168	43,277	22,217		3,199
65 Revenue Credits	(603,728)	(243,102)	(79,081)	(132,258)	(60,756)	(63,087)	(23,486)		(1,958)
66 Total Target Revenue Requirements	117,444	63,989	21,494	20,660	4,615	(938)	5,788		1,834
67									
68									