

Exhibit No. _____ (DJR-2)
Docket UE-111190
Witness: Deborah J. Reynolds

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP d/b/a PACIFIC POWER
& LIGHT COMPANY,**

Respondent.

DOCKET UE-111190

EXHIBIT TO TESTIMONY OF

Deborah J. Reynolds

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

*Cost of Service by Rate Schedule at Staff Recommended Increase
12 Months Ending December 2010*

January 6, 2012

Summary

PacifiCorp
Cost Of Service By Rate Schedule at Staff Recommended Increase
State of Washington
12 Months Ending December 2010
WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%E

Line No.	A Schedule No.	B Description	C Annual Revenue	F Total Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues	N Existing Revenue to Cost	O Staff Estimated Revenue	P Estimated Revenue to Cost
1	16	Residential	137,595,246	144,262,950	6,667,704	4.85%	96%	\$ 139,114,123	96%
2	24	Small General Service	43,528,402	40,751,240	(2,777,162)	-6.38%	108%	\$ 44,008,900	108%
3	36	Large General Service <1,000 kW	61,577,308	60,131,288	(1,446,020)	-2.35%	104%	\$ 62,257,043	104%
4	48T	Large General Service >1,000 kW	22,220,174	22,750,410	530,236	2.39%	99%	\$ 22,465,457	99%
5	48T	Dedicated Facilities	23,515,004	25,088,736	1,573,732	6.69%	95%	\$ 23,774,580	95%
6	40	Agricultural Pumping Service	11,908,413	10,956,032	(952,381)	-8.00%	110%	\$ 12,039,867	110%
7	15,52,54,57	Street Lighting	1,861,823	1,601,689	(260,134)	-13.97%	118%	\$ 1,861,823	116%
8		Total Washington Jurisdiction	302,206,370	305,542,345	3,335,975	1.10%		\$ 305,521,793	100%

Footnotes:

- Column C: Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 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.
- Column N: Existing annual revenues (Column C) divided by Existing Cost of Service from upper table (hidden).
- Column O: Existing annual revenues (Column C) multiplied by proposed rate increase of 1.1 percent. This estimated revenue does not equal Staff Exhibit MDF-2, page 1, line 1, column 4 because it is based on different usage assumptions.