

# EXHIBIT 3

Class Summary

PacifiCorp  
 Cost Of Service By Rate Schedule - All Functions  
 State of Washington  
 WCA Method - (100 Summer, 100 Winter Hours) - 43%D / 57%E  
 12 Months Ending December 2013

A	B	C	D	F	G	H	I	J	K
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 Revenues	349,967,558	152,860,473	52,445,479	72,969,673	28,477,831	27,555,823	13,924,652	1,733,628
15									
16	Operating Expenses								
17	Operation & Maintenance Expenses	222,372,838	100,892,246	29,847,332	45,138,354	18,221,233	19,469,131	7,924,474	880,068
18	Depreciation Expense	44,425,461	21,402,829	6,097,456	8,566,491	3,324,120	3,053,106	1,717,224	264,236
19	Amortization Expense	5,116,519	2,363,954	691,610	1,015,170	409,208	434,503	181,229	20,845
20	Taxes Other Than Income	21,407,838	10,235,379	2,922,846	4,171,381	1,622,086	1,535,872	813,403	106,871
21	Income Taxes - Federal	2,431,234	1,716,605	398,578	227,608	48,479	(153,160)	135,657	57,467
22	Income Taxes - State	-	-	-	-	-	-	-	-
23	Income Taxes Deferred	5,855,792	2,402,003	773,777	1,306,834	541,539	629,717	196,227	5,694
24	Investment Tax Credit Adj	-	-	-	-	-	-	-	-
25	Misc Revenues & Expense	(762,127)	(325,600)	(102,865)	(164,110)	(66,963)	(73,766)	(27,020)	(1,803)
26									
27	Total Operating Expenses	300,847,555	138,687,415	40,628,734	60,261,728	24,099,703	24,895,402	10,941,195	1,333,378
28									
29	Operating Revenue For Return	49,120,004	14,173,058	11,816,744	12,707,945	4,378,128	2,660,422	2,983,457	400,249
30									
31									
32	Rate Base :								
33	Electric Plant In Service	1,751,925,684	838,590,414	240,056,900	340,240,936	132,550,759	123,934,183	67,199,108	9,353,384
34	Plant Held For Future Use	234,062	100,615	31,456	50,168	20,470	22,547	8,256	551
35	Electric Plant Acquisition Ad	-	-	-	-	-	-	-	-
36	Nuclear Fuel	-	-	-	-	-	-	-	-
37	Prepayments	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
38	Fuel Stock	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
39	Materials & Supplies	0	0	0	0	0	0	0	0
40	Misc Deferred Debits	8,025,149	3,449,733	1,078,506	1,720,074	701,827	773,053	283,077	18,879
41	Cash Working Capital	31,018,483	14,178,855	4,173,354	6,252,341	2,509,870	2,641,434	1,121,228	141,402
42	Weatherization Loans	1,932,316	830,636	259,685	414,164	168,988	186,138	68,160	4,546
43	Miscellaneous Rate Base	-	-	-	-	-	-	-	-
44									
45	Total Rate Base Additions	1,793,135,695	857,150,252	245,599,901	348,677,682	135,951,914	127,557,355	68,679,829	9,518,762
46									
47	Rate Base Deductions :								
48	Accum Provision For Depreciation	(639,633,916)	(310,663,840)	(87,713,172)	(122,903,522)	(47,369,388)	(41,966,144)	(25,158,334)	(3,859,517)
49	Accum Provision For Amortization	(46,269,157)	(23,748,188)	(6,293,349)	(7,954,558)	(3,155,143)	(3,194,212)	(1,613,065)	(310,643)
50	Accum Deferred Income Taxes	(246,679,935)	(117,637,409)	(33,831,979)	(47,993,520)	(18,751,841)	(17,837,747)	(9,375,461)	(1,251,978)
51	Unamortized ITC	(246,775)	(118,030)	(33,900)	(47,949)	(18,664)	(17,495)	(9,459)	(1,278)
52	Customer Advance For Construction	(488,824)	(70,339)	(261,146)	(2,402)	-	-	(151,101)	(3,837)
53	Customer Service Deposits	(3,361,134)	(2,732,690)	(297,257)	(227,064)	-	-	(102,064)	(2,059)
54	Misc Rate Base Deductions	(6,838,657)	(3,110,917)	(928,674)	(1,396,221)	(556,571)	(566,814)	(252,796)	(26,664)
55									
56	Total Rate Base Deductions	(943,518,399)	(458,081,412)	(129,359,477)	(180,525,237)	(69,851,607)	(63,582,412)	(36,662,279)	(5,455,976)
57									
58	Total Rate Base	849,617,296	399,068,840	116,240,424	168,152,445	66,100,307	63,974,943	32,017,550	4,062,786
	Annual kWh	4,008,166,903	1,572,834,858	543,201,559	895,773,150	386,902,405	447,981,631	148,533,366	12,939,934
	Rate Base /kWh	\$0.212	\$0.254	\$0.214	\$0.188	\$0.171	\$0.143	\$0.216	\$0.314
	Rate Base /kWh Index	100.00%	119.70%	100.95%	88.56%	80.60%	67.37%	101.69%	148.12%
	Rate Base /kWh (Combined 48T)					\$0.156			
	Rate Base /kWh Index (Combined 48T)					73.50%			