



**PacifiCorp**  
**Cost of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending December 2010**  
**WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%I**  
**6.67% = Earned Return on Rate Base**

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Description	Annual Revenue	Return on Rate 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 = ROR	Percentage Change from Current Revenues
1	16		Residential	137,595,246	5.27%	0.79	142,656,606	81,568,080	20,214,290	32,321,805	6,277,664	2,274,767	5,061,359	3.68%
2	24		Small General Service	43,528,402	9.85%	1.48	40,299,636	25,484,016	6,314,805	6,940,579	842,546	717,689	(3,228,766)	-7.42%
3	36		Large General Service <1,000 kW	61,577,308	8.11%	1.22	59,485,924	41,481,252	10,272,013	6,482,103	116,138	1,134,418	(2,091,384)	-3.40%
4	48T		Large General Service >1,000 KW	22,220,174	6.13%	0.92	22,510,501	15,993,010	3,959,115	2,081,261	46,579	430,535	290,327	1.31%
5	48T		Dedicated Facilities	23,515,004	4.33%	0.65	24,837,961	19,990,089	4,721,298	496,872	29,126	500,577	1,322,957	5.63%
6	40		Agricultural Pumping Service	11,908,413	10.53%	1.58	10,832,051	6,739,968	1,670,802	2,061,810	167,649	191,822	(1,076,362)	-9.04%
7	15,52,54,57		Street Lighting	1,861,823	13.54%	2.03	1,583,693	568,679	141,563	748,773	105,454	19,224	(278,130)	-14.94%
8			Total Washington Jurisdiction	302,206,370	6.67%	1.00	302,206,370	190,925,094	47,293,886	51,133,203	7,585,155	5,269,033	(0.00)	0.00%

**Footnotes:**

- Column C: Annual revenues based on January 2010 through December 2010 usage priced at current Washington Tariff
- Column D: Calculated Return on Ratebase per January 2010 through December 2010 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 January 2010 through December 2010 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2010 through December 2010 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2010 through December 2010 Embedded COS Study
- Column K: Calculated Miscellaneous 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

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
 State of Washington  
 12 Months Ending December 2010  
**WCA Method - (100 Summer, 100 Winter Hours) - 35%D / 65%I**  
 7.74% = Target Return on Rate Base

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			Description	Annual Revenue	Return on Rate 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 = ROR	Percentage Change from Current Revenues
1	16		Residential	137,595,246	5.27%	0.79	148,890,968	84,639,382	21,165,329	34,541,070	6,255,603	2,289,585	11,295,722	8.21%
2	24		Small General Service	43,528,402	9.85%	1.48	42,052,352	26,443,565	6,612,163	7,432,891	841,414	722,319	(1,476,050)	-3.39%
3	36		Large General Service <1,000 kW	61,577,308	8.11%	1.22	61,990,640	43,043,149	10,755,924	6,994,392	115,223	1,141,953	413,332	0.67%
4	48T		Large General Service >1,000 kW	22,220,174	6.13%	0.92	23,441,608	16,595,273	4,145,724	2,220,612	46,560	433,441	1,221,434	5.50%
5	48T		Dedicated Facilities	23,515,004	4.33%	0.65	25,811,241	19,809,305	4,944,208	524,691	28,991	504,046	2,296,236	9.76%
6	40		Agricultural Pumping Service	11,908,413	10.53%	1.58	11,313,234	6,993,711	1,749,448	2,208,886	168,143	193,046	(595,179)	-5.00%
7	15,52,54,57		Street Lighting	1,861,823	13.54%	2.03	1,653,538	590,079	148,180	789,797	106,154	19,327	(208,285)	-11.19%
8			Total Washington Jurisdiction	302,206,370	6.67%	1.00	315,153,580	198,114,463	49,520,976	54,652,338	7,562,087	5,303,716	12,947,210	4.28%

**Footnotes:**

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