Exhibit No.___(RMM-3)
Docket UE-11___
Witness: Robert M. Meredith

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION, Complainant, vs. PACIFICORP dba Pacific Power & Light Company Respondent.	))))))))))	Docket UE-11_____

PACIFICORP

EXHIBIT OF ROBERT M. MEREDITH

Cost of Service by Rate Schedule – All Functions

July 2011

Class Summary

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

	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 Revenues		344,706,687	155,887,258	49,335,287	70,695,930	25,661,611	27,554,913	13,564,827	2,006,861
15										
16	Operating Expenses									
17	Operation & Maintenance Expenses		226,376,183	102,610,209	30,113,557	46,284,354	17,715,959	20,614,367	8,034,682	1,003,055
18	Depreciation Expense		37,047,935	18,522,024	4,989,666	6,904,379	2,532,940	2,410,212	1,424,486	264,228
19	Amortization Expense		3,423,669	1,695,915	458,119	620,832	235,893	264,663	125,867	22,380
20	Taxes Other Than Income		18,890,014	9,202,293	2,544,314	3,616,550	1,340,543	1,395,303	693,588	97,425
21	Income Taxes - Federal		(12,300,940)	(4,173,112)	(1,605,162)	(3,145,462)	(1,266,158)	(1,724,433)	(397,707)	11,094
22	Income Taxes - State		-	-	-	-	-	-	-	-
23	Income Taxes Deferred		22,265,977	9,433,043	2,971,217	4,870,634	1,881,798	2,261,039	784,570	63,675
24	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
25	Misc Revenues & Expense		(1,054,282)	(445,830)	(141,762)	(230,792)	(89,001)	(106,295)	(37,431)	(3,171)
26										
27	Total Operating Expenses		294,648,556	136,844,542	39,329,950	58,920,494	22,351,973	25,114,854	10,628,056	1,458,687
28										
29	Operating Revenue For Return		50,058,130	19,042,716	10,005,337	11,775,435	3,309,638	2,440,058	2,936,771	548,174
30										
31										
32	Rate Base :									
33	Electric Plant In Service		1,479,658,740	723,000,789	199,699,346	281,764,034	104,426,498	106,161,607	55,277,524	9,328,941
34	Plant Held For Future Use		37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
35	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
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		16,195,615	6,919,502	2,161,608	3,518,189	1,356,571	1,619,862	571,634	48,248
41	Cash Working Capital		-	-	-	-	-	-	-	-
42	Weatherization Loans		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
43	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
44										
45	Total Rate Base Additions		1,497,902,782	730,795,473	202,134,355	285,727,205	105,954,649	107,986,349	55,921,459	9,383,292
46										
47	Rate Base Deductions :									
48	Accum Provision For Depreciation		(527,836,644)	(260,554,543)	(70,883,723)	(99,908,468)	(36,865,417)	(35,676,278)	(19,888,544)	(4,059,671)
49	Accum Provision For Amortization		(36,329,778)	(19,144,667)	(4,870,360)	(5,998,040)	(2,253,065)	(2,403,358)	(1,362,458)	(297,831)
50	Accum Deferred Income Taxes		(172,313,002)	(83,456,494)	(23,324,785)	(33,066,100)	(12,287,326)	(12,838,546)	(6,402,742)	(937,009)
51	Unamortized ITC		(772,671)	(377,142)	(104,751)	(147,239)	(54,468)	(55,920)	(28,835)	(4,316)
52	Customer Advance For Construction		(294,740)	(77,421)	(151,434)	-	-	-	(59,838)	(6,047)
53	Customer Service Deposits		(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	-	(50,504)	(3,062)
54	Misc Rate Base Deductions		(6,568,902)	(2,938,244)	(880,111)	(1,370,201)	(521,954)	(595,291)	(236,380)	(26,722)
55										
56	Total Rate Base Deductions		(747,406,942)	(369,415,451)	(100,536,707)	(140,539,204)	(51,982,229)	(51,569,393)	(28,029,301)	(5,334,657)
57										
58	Total Rate Base		750,495,840	361,380,022	101,597,648	145,188,001	53,972,420	56,416,956	27,892,159	4,048,635
59										
60	Calculated Return On Rate Base		6.67%	5.27%	9.85%	8.11%	6.13%	4.33%	10.53%	13.54%
61										
62	Return On Rate Base @ Jurisdictional Ave.	6.67%	50,058,130	24,104,075	6,776,571	9,684,051	3,599,965	3,763,015	1,860,409	270,044
63	Total Operating Expenses		294,648,556	136,844,542	39,329,950	58,920,494	22,351,973	25,114,854	10,628,056	1,458,687
64	Revenue Credits		(42,500,316)	(18,292,011)	(5,806,885)	(9,118,622)	(3,441,437)	(4,039,909)	(1,656,414)	(145,039)
65										
66	Total Revenue Requirements		302,206,370	142,656,606	40,299,636	59,485,924	22,510,501	24,837,961	10,832,051	1,583,693
67	Class Revenue		302,206,370	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823
68										
69	Increase / (Decrease) Required to									
70	Earn Equal Rates of Return		(0)	5,061,359	(3,228,766)	(2,091,384)	290,327	1,322,957	(1,076,362)	(278,130)
71										
72	Percent %		0.00%	3.68%	-7.42%	-3.40%	1.31%	5.63%	-9.04%	-14.94%
73										
74										
75	Return On Rate Base @ Target ROR	7.74%	58,088,378	27,970,814	7,863,658	11,237,551	4,177,465	4,366,672	2,158,853	313,364
76	Total Operating Expenses Adjusted for Taxes		299,565,518	139,212,166	39,995,579	59,871,711	22,705,580	25,484,477	10,810,795	1,485,212
77	Revenue Credits		(42,500,316)	(18,292,011)	(5,806,885)	(9,118,622)	(3,441,437)	(4,039,909)	(1,656,414)	(145,039)
78										
79	Total Target Revenue Requirements		315,153,580	148,890,968	42,052,352	61,990,640	23,441,608	25,811,241	11,313,234	1,653,538
80	Class Revenue		302,206,370	137,595,246	43,528,402	61,577,308	22,220,174	23,515,004	11,908,413	1,861,823
81										
82	Increase / (Decrease) Required to									
83	Earn Target Rate of Return		12,947,210	11,295,722	(1,476,050)	413,332	1,221,434	2,296,236	(595,179)	(208,285)
84										
85	Percent %		4.28%	8.21%	-3.39%	0.67%	5.50%	9.76%	-5.00%	-11.19%

Generation Summary

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

	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		174,869,940	74,739,002	23,341,847	37,975,230	14,640,997	17,476,647	6,173,566	522,652
16	Depreciation Expense		17,553,478	7,499,643	2,342,840	3,813,159	1,470,308	1,755,673	619,561	52,293
17	Amortization Expense		2,236,115	972,571	298,556	476,775	183,550	217,793	79,308	7,562
18	Taxes Other Than Income		9,415,732	4,022,405	1,256,696	2,045,576	788,768	941,939	332,320	28,027
19	Income Taxes - Federal		(11,639,652)	(4,972,464)	(1,553,517)	(2,528,724)	(975,069)	(1,164,418)	(410,812)	(34,647)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		12,521,173	5,349,051	1,671,172	2,720,235	1,048,915	1,252,604	441,924	37,271
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		(1,067,787)	(456,207)	(142,516)	(231,956)	(89,440)	(106,799)	(37,688)	(3,181)
24										
25	Total Operating Expenses		203,888,999	87,154,000	27,215,078	44,270,294	17,068,031	20,373,441	7,198,179	609,978
26										
27										
28	Rate Base :									
29	Electric Plant In Service		746,138,994	318,784,454	99,586,220	162,084,493	62,497,827	74,627,738	26,335,444	2,222,817
30	Plant Held For Future Use		37,964	16,220	5,067	8,247	3,180	3,797	1,340	113
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
35	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	Misc Deferred Debits		16,094,356	6,876,240	2,148,093	3,496,192	1,348,090	1,609,734	568,060	47,947
37	Cash Working Capital		-	-	-	-	-	-	-	-
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
40										
41	Total Rate Base Additions		762,271,314	325,676,914	101,739,380	165,588,933	63,849,096	76,241,270	26,904,844	2,270,877
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(233,630,047)	(99,817,363)	(31,182,304)	(50,751,680)	(19,569,236)	(23,367,338)	(8,246,119)	(696,006)
45	Accum Provision For Amortization		(17,940,910)	(7,687,998)	(2,395,079)	(3,887,226)	(1,497,851)	(1,784,087)	(633,986)	(54,682)
46	Accum Deferred Income Taxes		(88,095,821)	(37,634,457)	(11,757,942)	(19,138,943)	(7,379,927)	(8,813,062)	(3,109,263)	(262,225)
47	Unamortized ITC		(390,112)	(166,656)	(52,067)	(84,752)	(32,680)	(39,027)	(13,769)	(1,161)
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(5,476,606)	(2,339,855)	(730,956)	(1,189,688)	(458,730)	(547,762)	(193,300)	(16,315)
51										
52	Total Rate Base Deductions		(345,533,496)	(147,646,329)	(46,118,349)	(75,052,291)	(28,938,425)	(34,551,277)	(12,196,437)	(1,030,389)
53										
54	Total Rate Base		416,737,818	178,030,585	55,621,031	90,536,642	34,910,672	41,689,993	14,708,407	1,240,488
55										
56										
57	Return On Rate Base	6.67%	27,796,444	11,874,654	3,709,927	6,038,801	2,328,544	2,780,726	981,052	82,741
58	Total Operating Expenses		203,888,999	87,154,000	27,215,078	44,270,294	17,068,031	20,373,441	7,198,179	609,978
59	Revenue Credits		(40,760,350)	(17,460,574)	(5,440,988)	(8,827,843)	(3,403,565)	(4,064,078)	(1,439,263)	(124,039)
60										
61	Total Revenue Requirements		190,925,094	81,568,080	25,484,016	41,481,252	15,993,010	19,090,089	6,739,968	568,679
62										
63										
64	Return On Rate Base @ Target ROR	7.74%	32,255,507	13,779,567	4,305,068	7,007,536	2,702,086	3,226,805	1,138,431	96,014
65	Total Operating Expenses Adjusted for Taxes		206,619,306	88,320,388	27,579,485	44,863,455	17,296,752	20,646,578	7,294,543	618,105
66	Revenue Credits		(40,760,350)	(17,460,574)	(5,440,988)	(8,827,843)	(3,403,565)	(4,064,078)	(1,439,263)	(124,039)
67										
68	Total Target Revenue Requirements		198,114,463	84,639,382	26,443,565	43,043,149	16,595,273	19,809,305	6,993,711	590,079

Transmission Summary

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

	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		27,226,211	11,664,003	3,635,928	5,900,205	2,273,112	2,707,437	962,479	83,047
16	Depreciation Expense		5,834,129	2,492,605	778,674	1,267,353	488,676	583,521	205,919	17,380
17	Amortization Expense		391,346	167,201	52,232	85,012	32,780	39,142	13,813	1,166
18	Taxes Other Than Income		4,108,355	1,754,399	548,543	892,679	344,241	411,206	145,080	12,207
19	Income Taxes - Federal		(6,803,310)	(2,905,231)	(908,370)	(1,478,249)	(570,052)	(680,944)	(240,248)	(20,215)
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		10,103,298	4,314,431	1,348,980	2,195,283	846,560	1,011,241	356,782	30,020
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		27	12	4	6	2	3	1	0
24										
25	Total Operating Expenses		40,860,056	17,487,420	5,455,991	8,862,289	3,415,318	4,071,605	1,443,826	123,607
26										
27										
28	Rate Base :									
29	Electric Plant In Service		285,173,979	121,839,271	38,061,807	61,948,618	23,886,641	28,522,687	10,065,395	849,560
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	Misc Deferred Debits		101,259	43,262	13,515	21,997	8,482	10,128	3,574	302
37	Cash Working Capital		-	-	-	-	-	-	-	-
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		285,275,238	121,882,534	38,075,322	61,970,615	23,895,122	28,532,815	10,068,969	849,861
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(114,146,384)	(48,768,518)	(15,234,972)	(24,796,129)	(9,561,088)	(11,416,756)	(4,028,868)	(340,053)
45	Accum Provision For Amortization		(4,847,720)	(2,102,644)	(647,748)	(1,039,154)	(399,284)	(470,608)	(172,138)	(16,144)
46	Accum Deferred Income Taxes		(36,624,344)	(15,640,637)	(4,888,044)	(7,959,013)	(3,069,209)	(3,666,258)	(1,292,451)	(108,732)
47	Unamortized ITC		(150,490)	(64,267)	(20,085)	(32,704)	(12,611)	(15,065)	(5,311)	(447)
48	Customer Advance For Construction		18,499	4,859	9,505	-	-	-	3,756	380
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(429,684)	(183,580)	(57,349)	(93,341)	(35,991)	(42,976)	(15,166)	(1,280)
51										
52	Total Rate Base Deductions		(156,180,122)	(66,754,788)	(20,838,694)	(33,920,340)	(13,078,183)	(15,611,663)	(5,510,178)	(466,275)
53										
54	Total Rate Base		129,095,116	55,127,746	17,236,629	28,050,275	10,816,939	12,921,152	4,558,791	383,586
55										
56										
57	Return On Rate Base	6.67%	8,610,654	3,677,025	1,149,684	1,870,955	721,491	861,842	304,072	25,585
58	Total Operating Expenses		40,860,056	17,487,420	5,455,991	8,862,289	3,415,318	4,071,605	1,443,826	123,607
59	Revenue Credits		(2,176,824)	(950,154)	(290,871)	(461,232)	(177,694)	(212,148)	(77,096)	(7,629)
60										
61	Total Revenue Requirements		47,293,886	20,214,290	6,314,805	10,272,013	3,959,115	4,721,298	1,670,802	141,563
62										
63										
64	Return On Rate Base @ Target ROR	7.74%	9,991,962	4,266,888	1,334,115	2,171,091	837,231	1,000,097	352,850	29,690
65	Total Operating Expenses Adjusted for Taxes		41,705,838	17,848,596	5,568,919	9,046,064	3,486,187	4,156,259	1,473,694	126,120
66	Revenue Credits		(2,176,824)	(950,154)	(290,871)	(461,232)	(177,694)	(212,148)	(77,096)	(7,629)
67										
68	Total Target Revenue Requirements		49,520,976	21,165,329	6,612,163	10,755,924	4,145,724	4,944,208	1,749,448	148,180

Distribution Summary

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

	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		15,183,177	9,226,206	2,052,971	2,004,258	654,755	297,777	665,621	281,589
16	Depreciation Expense		13,540,520	8,434,685	1,852,347	1,822,877	573,572	71,010	594,084	191,944
17	Amortization Expense		387,939	232,103	53,474	55,672	18,252	7,705	15,973	4,759
18	Taxes Other Than Income		5,238,248	3,303,385	732,809	673,235	207,424	41,409	218,923	61,064
19	Income Taxes - Federal		5,384,763	3,395,781	753,305	692,065	213,225	42,567	225,046	62,772
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(345,097)	(217,628)	(48,278)	(44,353)	(13,665)	(2,728)	(14,423)	(4,023)
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		3,395	1,451	453	738	284	340	120	10
24										
25	Total Operating Expenses		39,392,944	24,375,983	5,397,083	5,204,491	1,653,847	458,081	1,705,343	598,116
26										
27										
28	Rate Base :									
29	Electric Plant In Service		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299
30	Plant Held For Future Use		-	-	-	-	-	-	-	-
31	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-
32	Nuclear Fuel		-	-	-	-	-	-	-	-
33	Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34	Fuel Stock		-	-	-	-	-	-	-	-
35	Materials & Supplies		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
36	Misc Deferred Debits		-	-	-	-	-	-	-	-
37	Cash Working Capital		-	-	-	-	-	-	-	-
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		438,188,015	274,314,921	60,711,368	57,647,009	18,009,444	3,010,609	18,459,366	6,035,299
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(179,573,472)	(111,582,339)	(24,402,239)	(24,356,637)	(7,733,531)	(892,157)	(7,593,560)	(3,013,010)
45	Accum Provision For Amortization		(6,876,591)	(4,120,274)	(947,845)	(983,337)	(322,216)	(135,029)	(283,223)	(84,669)
46	Accum Deferred Income Taxes		(46,540,400)	(29,327,471)	(6,538,661)	(5,972,737)	(1,839,727)	(364,478)	(1,955,961)	(541,366)
47	Unamortized ITC		(232,069)	(146,219)	(32,598)	(29,783)	(9,176)	(1,828)	(9,756)	(2,708)
48	Customer Advance For Construction		(313,240)	(82,281)	(160,938)	-	-	-	(63,594)	(6,427)
49	Customer Service Deposits		-	-	-	-	-	-	-	-
50	Misc Rate Base Deductions		(662,612)	(414,809)	(91,806)	(87,172)	(27,233)	(4,553)	(27,914)	(9,126)
51										
52	Total Rate Base Deductions		(234,198,384)	(145,673,393)	(32,174,087)	(31,429,665)	(9,931,883)	(1,398,044)	(9,934,006)	(3,657,306)
53										
54	Total Rate Base		203,989,631	128,641,528	28,537,281	26,217,344	8,077,561	1,612,565	8,525,359	2,377,994
55										
56										
57	Return On Rate Base	6.67%	13,606,124	8,580,400	1,903,439	1,748,699	538,774	107,558	568,642	158,612
58	Total Operating Expenses		39,392,944	24,375,983	5,397,083	5,204,491	1,653,847	458,081	1,705,343	598,116
59	Revenue Credits		(1,865,866)	(634,578)	(359,942)	(471,088)	(111,360)	(68,768)	(212,175)	(7,956)
60										
61	Total Revenue Requirements		51,133,203	32,321,805	6,940,579	6,482,103	2,081,261	496,872	2,061,810	748,773
62										
63										
64	Return On Rate Base @ Target ROR	7.74%	15,788,797	9,956,854	2,208,786	2,029,222	625,203	124,813	659,863	184,057
65	Total Operating Expenses Adjusted for Taxes		40,729,407	25,218,794	5,584,048	5,376,257	1,706,768	468,646	1,761,198	613,696
66	Revenue Credits		(1,865,866)	(634,578)	(359,942)	(471,088)	(111,360)	(68,768)	(212,175)	(7,956)
67										
68	Total Target Revenue Requirements		54,652,338	34,541,070	7,432,891	6,934,392	2,220,612	524,691	2,208,886	789,797

Retail Summary

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

	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		7,763,186	6,375,223	890,155	132,286	49,051	28,979	179,930	107,562
16	Depreciation Expense		119,808	95,091	15,804	990	384	7	4,922	2,610
17	Amortization Expense		408,269	324,041	53,856	3,373	1,310	23	16,773	8,893
18	Taxes Other Than Income		127,679	122,104	6,266	5,060	110	748	(2,735)	(3,874)
19	Income Taxes - Federal		(27,846)	(26,630)	(1,367)	(1,104)	(24)	(163)	596	845
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		(13,396)	(12,811)	(657)	(531)	(12)	(79)	287	407
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		10,083	8,915	297	421	152	161	136	0
24										
25	Total Operating Expenses		8,387,782	6,885,932	964,355	140,495	50,971	29,676	199,910	116,442
26										
27										
28	Rate Base :									
29	Electric Plant In Service		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
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		-	-	-	-	-	-	-	-
37	Cash Working Capital		-	-	-	-	-	-	-	-
38	Weatherization Loans		-	-	-	-	-	-	-	-
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		10,157,752	8,062,143	1,339,951	83,913	32,587	572	417,320	221,265
42										
43	Rate Base Deductions :									
44	Accum Provision For Depreciation		(486,741)	(386,323)	(64,208)	(4,021)	(1,562)	(27)	(19,997)	(10,603)
45	Accum Provision For Amortization		(6,664,557)	(5,233,750)	(879,688)	(88,322)	(33,714)	(13,634)	(273,111)	(142,337)
46	Accum Deferred Income Taxes		(1,052,437)	(853,929)	(140,138)	4,593	1,537	5,252	(45,066)	(24,686)
47	Unamortized ITC		-	-	-	-	-	-	-	-
48	Customer Advance For Construction		-	-	-	-	-	-	-	-
49	Customer Service Deposits		(3,291,206)	(2,866,940)	(321,544)	(49,157)	-	-	(50,504)	(3,062)
50	Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51										
52	Total Rate Base Deductions		(11,494,940)	(9,340,942)	(1,405,577)	(136,907)	(33,738)	(8,410)	(388,679)	(180,687)
53										
54	Total Rate Base		(1,337,189)	(1,278,799)	(65,626)	(52,994)	(1,151)	(7,837)	28,641	40,578
55										
56										
57	Return On Rate Base	6.67%	(89,191)	(85,296)	(4,377)	(3,535)	(77)	(523)	1,910	2,707
58	Total Operating Expenses		8,387,782	6,885,932	964,355	140,495	50,971	29,676	199,910	116,442
59	Revenue Credits		(713,436)	(522,972)	(117,432)	(20,822)	(4,315)	(28)	(34,172)	(13,695)
60										
61	Total Revenue Requirements		7,585,155	6,277,664	842,546	116,138	46,579	29,126	167,649	105,454
62										
63										
64	Return On Rate Base @ Target ROR	7.74%	(103,498)	(98,979)	(5,079)	(4,102)	(89)	(607)	2,217	3,141
65	Total Operating Expenses Adjusted for Taxes		8,379,021	6,877,553	963,926	140,148	50,964	29,625	200,098	116,708
66	Revenue Credits		(713,436)	(522,972)	(117,432)	(20,822)	(4,315)	(28)	(34,172)	(13,695)
67										
68	Total Target Revenue Requirements		7,562,087	6,255,603	841,414	115,223	46,560	28,991	168,143	106,154

MISC Summary

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

	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		1,333,669	605,775	192,656	272,376	98,044	103,527	53,087	8,205
16	Depreciation Expense		-	-	-	-	-	-	-	-
17	Amortization Expense		-	-	-	-	-	-	-	-
18	Taxes Other Than Income		-	-	-	-	-	-	-	-
19	Income Taxes - Federal		785,106	335,433	104,787	170,549	65,762	78,525	27,711	2,339
20	Income Taxes - State		-	-	-	-	-	-	-	-
21	Income Taxes Deferred		-	-	-	-	-	-	-	-
22	Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23	Misc Revenues & Expense		-	-	-	-	-	-	-	-
24										
25	Total Operating Expenses		2,118,775	941,207	297,443	442,925	163,806	182,052	80,798	10,544
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		-	-	-	-	-	-	-	-
37	Cash Working Capital		-	-	-	-	-	-	-	-
38	Weatherization Loans		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
39	Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40										
41	Total Rate Base Additions		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
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										
52	Total Rate Base Deductions		-	-	-	-	-	-	-	-
53										
54	Total Rate Base		2,010,464	858,961	268,334	436,735	168,400	201,084	70,961	5,989
55										
56										
57	Return On Rate Base	6.67%	134,098	57,293	17,898	29,130	11,232	13,412	4,733	399
58	Total Operating Expenses		2,118,775	941,207	297,443	442,925	163,806	182,052	80,798	10,544
59	Revenue Credits		3,016,159	1,276,267	402,349	662,363	255,497	305,113	106,291	8,280
60										
61	Total Revenue Requirements		5,269,033	2,274,767	717,689	1,134,418	430,535	500,577	191,822	19,224
62										
63										
64	Return On Rate Base @ Target ROR	7.74%	155,610	66,484	20,769	33,803	13,034	15,564	5,492	464
65	Total Operating Expenses Adjusted for Taxes		2,131,947	946,835	299,201	445,786	164,909	183,369	81,263	10,583
66	Revenue Credits		3,016,159	1,276,267	402,349	662,363	255,497	305,113	106,291	8,280
67										
68	Total Target Revenue Requirements		5,303,716	2,289,585	722,319	1,141,953	433,441	504,046	193,046	19,327