

Impact of PacifiCorp Proposed Return on Equity vs. Average Return on Equity Awarded to Vertically Integrated Utilities from 2020-Present, Rate Year 2

Line No.	Source	Capital Component	Ratio	Cost Rate	Weighted Cost Rate
1		Long-Term Debt	48.72%	4.77%	2.32%
2	Exhibit SLC-4, Page 2.1, A/K-3	Preferred Equity	0.01%	6.75%	0.00%
3		Equity with Vertically Integrated Utility Approved ROE	51.27%	9.60%	4.92%
4		WACC with Vertically Integrated Utility Approved ROE	100%		7.24%
5	Exhibit SLC-5, page 1	Rate Base			\$ 1,357,485,561
6	4 X 5	Return on Rate Base, Currently Approved ROE			\$ 98,347,785
7		Long-Term Debt	48.72%	4.77%	2.32%
8	Exhibit SLC-4, Page 2.1	Preferred Equity	0.01%	6.75%	0.00%
9		Equity with Proposed ROE	51.27%	10.30%	5.28%
10		WACC with Proposed ROE	100%		7.61%
11	Exhibit SLC-5, page 1	Rate Base			\$ 1,357,485,561
12	10 X 11	Proposed Return on Rate Base			\$ 103,242,601
13		Difference in Return on Rate Base			\$ 4,894,816
14	SLC-4, Page 2.1	Net to Gross Bump-up Factor			1.330
15	13 X 14	Difference in Revenue Requirement			\$ 6,510,624
16	SLC-5, Page 1	Proposed Revenue Deficiency			\$ 27,947,817
17	15 / 16	Difference as Percent of Proposed Revenue Deficiency			23.3%