

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2009
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
4.46% = Earned Return on Rate Base

Line No.	A	B	C	D	E	F	G	H	I	J	K	L	M
Schedule No.	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	118,412,054	3.51%	0.79	121,733,390	74,617,309	12,921,265	25,453,041	7,260,881	1,480,893	-3,321,336	2.80%
2	24	Small General Service	39,618,396	6.96%	1.56	36,924,247	24,774,787	4,289,781	6,364,585	1,001,125	493,970	(2,694,149)	-6.80%
3	36	Large General Service <1,000 kW	59,011,658	5.34%	1.20	56,590,854	41,508,725	7,186,725	6,922,293	167,976	805,135	(1,420,804)	-2.45%
4	48T	Large General Service >1,000 kW	20,765,256	3.47%	0.78	21,360,286	15,980,050	2,766,017	2,249,658	59,318	305,244	595,031	2.87%
5	48T	Dedicated Facilities	20,784,274	3.06%	0.69	21,587,306	17,705,048	3,062,089	454,274	34,759	331,136	803,032	3.86%
6	40	Agricultural Pumping Service	11,640,975	5.42%	1.21	11,315,522	7,303,192	1,266,884	2,386,515	213,063	145,868	(325,453)	-2.80%
7	15,52,54,57	Street Lighting	1,778,496	10.93%	2.45	1,499,504	548,828	96,512	719,125	121,642	13,397	(278,992)	-15.69%
			0	0.00%	0.00	0	0	0	0	0	0	0	0.00%
			0	0.00%	0.00	0	0	0	0	0	0	0	0.00%
8		Total Washington Jurisdiction	271,011,109	4.46%	1.00	271,011,109	182,437,939	31,589,273	44,549,491	8,858,765	3,575,642	0	0.00%

Footnotes:

- Column C : Annual revenues based on January 2009 through December 2009 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2009 through December 2009 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 2009 through December 2009 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2009 through December 2009 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2009 through December 2009 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2009 through December 2009 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.

110	Classification Revenue Requirement								
111	Generation - Demand	59,960,621	26,406,509	8,437,563	13,252,197	4,888,521	4,670,529	2,204,534	100,769
112	Transmission - Demand	10,382,043	4,462,283	1,443,655	2,317,279	874,839	874,839	393,950	22,601
113	Distribution - Substation	6,170,592	3,251,794	760,142	1,073,199	388,952	271,212	382,027	43,266
114	Demand - TOTAL Revenue Requirement	76,513,256	34,120,585	10,641,360	16,642,675	6,144,908	5,816,580	2,980,511	166,637
115	Generation - Energy	122,477,318	48,210,800	16,337,224	28,256,528	11,091,529	13,034,519	5,098,658	448,059
117	Transmission - Energy	21,207,230	8,458,982	2,846,125	4,869,446	1,898,583	2,187,250	872,934	73,911
118	MISC - Total	3,575,642	1,480,893	493,970	805,135	305,244	331,136	145,868	13,397
119	Energy - TOTAL Revenue Requirement	147,260,190	58,150,676	19,677,319	33,931,108	13,295,355	15,552,905	6,117,460	535,366
120	Distribution - Meter	2,218,994	1,409,815	360,142	225,445	44,998	13,833	144,181	20,579
122	Distribution - Service	3,777,121	2,515,535	693,225	408,963	7,785	11,733	54,924	19,955
123	Retail Total	8,858,765	7,260,881	1,001,125	167,976	59,318	34,759	213,063	121,642
124	Customer - TOTAL Revenue Requirement	14,854,879	11,186,231	2,054,492	802,385	177,100	60,325	412,168	162,177
125	Distribution - P&C	24,828,863	13,985,832	3,421,179	3,954,434	1,384,993	134,143	1,367,735	580,547
127	Distribution - Transformer	7,553,921	4,290,065	1,129,897	1,260,251	357,930	23,353	437,647	54,777
128	Load Size - TOTAL Revenue Requirement	32,382,784	18,275,897	4,551,076	5,214,685	1,742,923	157,496	1,805,382	635,324
129									
130	Total Classification Revenue Requirement	271,011,109	121,733,390	36,924,247	56,590,854	21,360,286	21,587,306	11,315,522	1,499,504
132	GTDRM Revenue Requirement	271,011,109	121,733,390	36,924,247	56,590,854	21,360,286	21,587,306	11,315,522	1,499,504
133									
134									
135	UNITS								
136	Billing KW	16,915,012	9,890,882	2,596,966	2,527,908	801,003	668,895	383,615	45,744
137	Annual KWH	4,051,814,834	1,583,501,939	537,667,680	933,466,392	368,820,502	444,812,653	168,577,999	14,967,669
138	Average Customers	131,060	103,542	17,994	1,063	55	1	5,303	3,102
139	Load Factor	0%	0%	0%	0%	0%	0%	0%	0%
140									
141	100% Cost Based Rates								
142	Demand Charge	\$ 4.52	\$ 3.45	\$ 4.10	\$ 6.58	\$ 7.67	\$ 8.70	\$ 7.77	\$ 3.64
143	Energy Charge	\$ 0.0363	\$ 0.0367	\$ 0.0366	\$ 0.0363	\$ 0.0360	\$ 0.0350	\$ 0.0363	\$ 0.0358
144	Customer Charge	\$ 9.45	\$ 9.00	\$ 9.51	\$ 62.90	\$ 268.33	\$ 5,027.09	\$ 6.48	\$ 4.36
145	Load Size Charge	\$ 1.91	\$ 1.85	\$ 1.75	\$ 2.06	\$ 2.18	\$ 0.24	\$ 4.71	\$ 13.89

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State of Washington
12 Months Ending December 2009
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
8.34% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	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	118,412,054	3.51%	0.79	143,581,762	85,834,871	16,283,568	32,600,130	7,340,183	1,523,010	25,169,708	21.26%
2	24	Small General Service	39,618,396	6.96%	1.56	43,665,541	28,499,715	5,405,416	8,215,842	1,036,300	508,267	4,047,145	10.22%
3	36	Large General Service <1,000 kW	58,011,658	5.34%	1.20	66,748,675	47,751,287	9,057,859	8,911,577	198,256	829,696	8,737,017	15.06%
4	48T	Large General Service >1,000 kW	20,765,256	3.47%	0.78	25,124,380	18,383,814	3,486,583	2,866,720	72,486	314,777	4,359,124	20.99%
5	48T	Dedicated Facilities	20,784,274	3.06%	0.69	25,177,255	20,370,289	3,861,300	557,718	45,896	342,051	4,392,981	21.14%
6	40	Agricultural Pumping Service	11,640,975	5.42%	1.21	13,443,419	8,400,736	1,595,160	3,071,730	225,806	149,988	1,802,444	15.48%
7	15,52,54,57	Street Lighting	1,778,496	10.93%	2.45	1,769,416	631,079	121,194	876,817	126,690	13,636	(9,079)	-0.51%
			0	0.00%	0.00	0	0	0	0	0	0	0	0.00%
			0	0.00%	0.00	0	0	0	0	0	0	0	0.00%
8		Total Washington Jurisdiction	271,011,109	4.46%	1.00	319,510,449	209,871,792	39,811,081	57,100,534	9,045,617	3,681,426	48,499,340	17.90%

Footnotes:

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Unit Costs @ Target ROR

Description	Washington Jurisdiction Normalized	PacifiCorp Cost Of Service By Rate Schedule State of Washington 12 Months Ending December 2009 WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E 8.34% Target Return on Rate Base					Large General Service >1,000 kW Schedule 48T	Large General Service <1,000 kW Schedule 36	Small General Service Schedule 24	Residential Schedule 16	CP Load Factor	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
		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							
14 UNITS													
15 Billing KW	16,915,012	9,890,882	2,596,966	2,527,908	801,003	668,895	383,615	45,744					
16 Annual KWH	4,051,814,834	1,583,501,939	537,667,680	933,466,392	368,820,502	444,812,653	168,577,999	14,967,669					
17 Average Customers	131,060	103,542	17,994	1,063	55	1	5,303	3,102					
18		4%	4%	5%	5%	6%	5%	11%					
19													
20 GTRM TOTAL	100.00%	44.94%	13.67%	20.89%	7.88%	7.88%	4.21%	0.55%					
21 Revenue Requirement	319,510,449	143,581,762	43,665,541	66,748,675	25,124,380	25,177,255	13,443,419	1,769,416					
22 Per Billing KW	18.89	14.52	16.81	26.40	31.37	37.64	35.04	38.68					
23 Per KWH	0.079	0.091	0.081	0.072	0.068	0.057	0.080	0.118					
24 Per Customer	2,437.89	1,386.70	2,426.67	62,792.73	456,806.91	25,177,255.13	2,535.06	570.41					
25													
26 GENERATION-TOTAL	100.00%	40.90%	13.58%	22.75%	8.76%	9.71%	4.00%	0.30%					
27 Revenue Requirement	209,871,792	85,834,871	28,499,715	47,751,287	18,383,814	20,370,289	8,400,736	631,079					
28 Per Billing KW	12.41	8.68	10.97	18.89	22.95	30.45	21.90	13.80					
29 Per KWH	0.052	0.054	0.053	0.051	0.050	0.046	0.050	0.042					
30 Per Customer	1,601.34	828.99	1,583.85	44,921.25	334,251.16	20,370,289.36	1,584.15	203.44					
31													
32 GENERATION-DEMAND	100.00%	44.08%	14.08%	22.09%	8.14%	7.76%	3.67%	0.17%					
33 Revenue Requirement	68,977,117	30,406,666	9,710,914	15,238,948	5,618,038	5,355,328	2,532,672	114,550					
34 Per Billing KW	4.08	3.07	3.74	6.03	7.01	8.01	6.60	2.50					
35 Per KWH	0.017	0.019	0.018	0.016	0.015	0.012	0.015	0.008					
36 Per Customer	526.30	293.67	539.68	14,335.79	102,146.15	5,355,328.28	477.59	36.93					
37													
38 GENERATION-ENERGY	100.00%	39.34%	13.34%	23.08%	9.06%	10.66%	4.16%	0.37%					
39 Revenue Requirement	140,894,675	55,428,205	18,788,801	32,512,339	12,765,775	15,014,961	5,868,064	516,529					
40 Per Billing KW	8.33	5.60	7.23	12.86	15.94	22.45	15.30	11.29					
41 Per KWH	0.035	0.035	0.035	0.035	0.035	0.034	0.035	0.035					
42 Per Customer	1,075.04	535.32	1,044.17	30,585.46	232,105.01	15,014,961.08	1,106.56	166.51					
43													
44 TRANSMISSION-TOTAL	100.00%	40.90%	13.58%	22.75%	8.76%	9.70%	4.01%	0.30%					
45 Revenue Requirement	39,811,081	16,283,568	5,405,416	9,057,859	3,486,583	3,861,300	1,595,160	121,194					
46 Per Billing KW	2.35	1.65	2.08	3.58	4.35	5.77	4.16	2.65					
47 Per KWH	0.010	0.010	0.010	0.010	0.009	0.009	0.009	0.008					
48 Per Customer	303.76	157.27	300.40	8,521.03	63,392.42	3,861,300.44	300.80	39.07					
49													
50 TRANSMISSION-DEMAND	100.00%	43.85%	14.04%	22.14%	8.19%	7.90%	3.70%	0.18%					
51 Revenue Requirement	13,083,987	5,736,792	1,836,858	2,897,050	1,071,494	1,034,049	484,201	23,543					
52 Per Billing KW	0.77	0.58	0.71	1.15	1.34	1.55	1.26	0.51					
53 Per KWH	0.003	0.004	0.003	0.003	0.003	0.002	0.003	0.002					
54 Per Customer	99.83	55.41	102.08	2,725.35	19,481.71	1,034,049.01	91.31	7.59					
55													

110	Classification Revenue Requirement																						
111	Generation - Demand	68,977,117	30,406,666	9,710,914	15,238,948	5,618,038	5,355,328	2,532,672	114,550														
112	Transmission - Demand	13,083,987	5,736,792	1,836,858	2,897,050	1,071,494	1,034,049	484,201	23,543														
113	Distribution - Substation	8,137,052	4,243,693	991,667	1,435,063	523,022	377,201	515,866	50,540														
114	Demand - TOTAL Revenue Requirement	90,198,155	40,387,151	12,539,439	19,571,061	7,212,555	6,766,578	3,532,738	188,632														
115		140,894,675	55,428,205	18,788,801	32,512,339	12,765,775	15,014,961	5,868,064	516,529														
116	Generation - Energy	26,727,094	10,546,775	3,568,559	6,160,809	2,415,089	2,827,251	1,110,959	97,652														
117	Transmission - Energy	3,681,426	1,523,010	508,267	829,696	314,777	342,051	149,988	13,636														
118	Misc - Total	171,303,194	67,497,990	22,865,627	39,502,844	15,495,642	18,164,264	7,129,011	627,817														
119	Energy - TOTAL Revenue Requirement	2,562,973	1,637,213	418,657	254,229	48,369	15,532	168,623	20,350														
120		5,566,186	3,784,192	1,070,284	560,631	74,057	10,241	47,936	18,844														
121	Distribution - Meter	9,045,617	7,340,183	1,036,300	198,256	72,486	45,896	225,806	126,690														
122	Distribution - Service	17,174,776	12,761,588	2,525,242	1,013,116	194,912	71,670	442,365	165,884														
123	Retail Total	30,322,772	17,005,887	4,146,575	4,874,860	1,727,565	134,327	1,708,702	724,855														
124	Customer - TOTAL Revenue Requirement	10,511,551	5,929,146	1,588,658	1,786,794	493,707	20,416	630,602	62,228														
125		40,834,323	22,935,033	5,735,233	6,661,655	2,221,272	154,743	2,339,304	787,083														
126	Distribution - P&C	319,510,449	143,581,762	43,665,541	66,748,675	25,124,380	25,177,255	13,443,419	1,769,416														
127	Distribution - Transformer	319,510,449	143,581,762	43,665,541	66,748,675	25,124,380	25,177,255	13,443,419	1,769,416														
128	Load Size - TOTAL Revenue Requirement																						
129	Total Classification Revenue Requirement																						
130	GTDRM Revenue Requirement																						
131		16,915,012	9,890,882	2,596,966	2,527,908	801,003	668,895	383,615	45,744														
132	UNITS	4,051,814,834	1,583,501,939	537,667,680	933,466,392	368,820,502	444,812,653	168,577,999	14,967,669														
133	Billing KW	131,060	103,542	17,994	1,063	55	1	5,303	3,102														
134	Annual KWH																						
135	Average Customers	0%	0%	0%	0%	0%	0%	0%	0%														
136	Load Factor																						
137																							
138																							
139																							
140	100% Cost Based Rates																						
141	Demand Charge	\$ 5.33 \$	\$ 4.08 \$	\$ 4.83 \$	\$ 7.74 \$	\$ 9.00 \$	\$ 10.12 \$	\$ 9.21 \$	\$ 4.12														
142	Energy Charge	\$ 0.0423 \$	\$ 0.0426 \$	\$ 0.0425 \$	\$ 0.0423 \$	\$ 0.0420 \$	\$ 0.0409 \$	\$ 0.0423 \$	\$ 0.0419														
143	Customer Charge	\$ 10.92 \$	\$ 10.27 \$	\$ 11.69 \$	\$ 79.42 \$	\$ 295.32 \$	\$ 5,972.47 \$	\$ 6.95 \$	\$ 4.46														
144	Load Size Charge	\$ 2.41 \$	\$ 2.32 \$	\$ 2.21 \$	\$ 2.64 \$	\$ 2.77 \$	\$ 0.23 \$	\$ 6.10 \$	\$ 17.21														