

Class Summary
PacifiCorp
Cost of Service By Rate Schedule - All Functions
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

DESCRIPTION	A	B	C	D	E	F	G	H	I	J
	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 Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57
Operating Revenues	319,457,955	138,439,927	46,327,359	68,860,946	24,883,481	25,299,700	13,710,996	1,935,546		
Operating Expenses	227,563,666	99,285,953	30,829,955	48,680,850	18,584,178	19,887,619	9,239,699	1,055,412		
Operating & Maintenance Expenses	36,261,383	16,979,445	5,064,353	7,322,692	2,262,676	2,262,676	1,679,985	265,623		
Depreciation Expense	3,665,152	1,730,758	489,353	710,589	269,138	278,161	153,450	23,694		
Amortization Expense	17,274,071	7,911,254	2,413,896	3,558,327	1,308,763	1,308,763	771,436	105,931		
Taxes Other Than Income	(25,233,075)	(10,378,065)	(3,438,772)	(5,706,322)	(2,194,315)	(2,194,315)	(1,019,172)	(82,982)		
Income Taxes - Federal										
Income Taxes - State	26,200,858	10,985,139	3,587,971	5,832,816	2,227,866	2,389,067	1,078,344	99,633		
Income Taxes Deferred	(853,660)	(330,896)	(120,023)	(201,248)	(77,510)	(85,961)	(35,359)	(2,662)		
Investment Tax Credit Adj										
Misc Revenues & Expense	284,878,395	126,183,585	38,826,733	60,197,714	22,794,749	23,543,133	11,868,373	1,464,109		
Total Operating Expenses	34,579,560	12,256,342	7,500,626	8,663,233	2,088,732	1,756,567	1,842,623	471,437		
Operating Revenue For Return	1,405,786,404	646,988,544	195,570,088	288,163,830	106,021,326	96,756,969	63,054,946	9,230,781		
Rate Base :	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
Electric Plant In Service	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Plant Held For Future Use	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
Electric Plant Acquisition Adj	7,775,703	3,364,648	1,068,686	1,689,317	637,084	650,024	329,538	36,406		
Nuclear Fuel	19,149,091	7,953,387	2,608,671	4,304,079	1,648,371	1,790,007	778,431	66,146		
Prepayments	11,169,894	4,919,778	1,514,190	2,367,157	901,361	953,206	457,676	56,525		
Fuel Stock	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139		
Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
Misc Deferred Debts										
Cash Working Capital										
Weatherization Loans										
Miscellaneous Rate Base										
Total Rate Base Additions	1,449,469,693	665,499,736	201,523,098	297,800,617	109,699,555	100,695,014	64,844,993	9,406,680		
Rate Base Deductions :										
Accum Provision For Depreciation	(487,107,989)	(227,735,296)	(67,913,649)	(98,423,899)	(35,915,134)	(50,580,944)	(22,610,045)	(3,929,023)		
Accum Provision For Amortization	(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,162,962)	(1,494,920)	(292,816)		
Accum Deferred Income Taxes	(140,762,417)	(64,588,188)	(19,635,628)	(28,979,655)	(10,645,948)	(9,810,333)	(6,270,311)	(832,353)		
Unamortized ITC	(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(5,619)		
Customer Advance For Construction	(311,357)	(153,594)	(95,713)	(93,146)	(44,093)	(680,872)	(41,019)	(2,558)		
Customer Service Deposits	(2,980,496)	(2,614,613)	(229,160)	(1,693,267)	(644,093)	(680,872)	(316,906)	(30,661)		
Misc Rate Base Deductions	(7,648,837)	(3,236,864)	(1,046,174)	(1,354,617)	(49,543,095)	(43,321,676)	(30,837,663)	(5,093,032)		
Total Rate Base Deductions	(674,369,809)	(316,326,515)	(93,786,044)	(135,461,793)	(49,543,095)	(43,321,676)	(30,837,663)	(5,093,032)		
Total Rate Base	775,099,885	349,173,220	107,737,054	162,338,834	60,156,460	57,373,338	34,007,330	4,313,648		
Calculated Return On Rate Base	4.46%	4.46%	3.51%	6.96%	5.34%	3.47%	3.06%	5.42%	10.93%	
Return On Rate Base @ Jurisdictional Ave.	34,579,560	15,577,678	4,806,477	7,242,428	2,683,762	2,559,599	1,517,170	192,445		
Total Operating Expenses	284,878,395	126,183,585	38,826,733	60,197,714	22,794,749	23,543,133	11,868,373	1,464,109		
Revenue Credits	(48,446,846)	(20,027,873)	(6,708,963)	(10,849,288)	(4,118,225)	(4,515,425)	(2,070,021)	(157,050)		
Total Revenue Requirements	271,011,109	121,733,390	36,924,247	56,590,954	21,360,286	21,587,306	11,315,522	1,499,504		
Class Revenue	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
Increase / (Decrease) Required to Earn Equal Rates of Return	-	3,321,336	(2,694,149)	(1,420,804)	595,031	803,032	(325,453)	(278,992)		
Percent %	0.00%	2.80%	-6.80%	-2.45%	2.87%	3.86%	-2.80%	-15.69%		
Return On Rate Base @ Target ROR	64,643,330	29,121,047	8,985,270	13,539,059	5,017,049	4,784,936	2,836,211	359,758		
Total Operating Expenses Adjusted for Taxes	303,313,964	134,488,588	41,389,233	64,058,905	24,225,556	24,907,744	12,677,229	1,566,709		
Revenue Credits	(48,446,846)	(20,027,873)	(6,708,963)	(10,849,288)	(4,118,225)	(4,515,425)	(2,070,021)	(157,050)		
Total Target Revenue Requirements	319,510,449	143,581,762	43,685,541	66,748,675	25,124,380	25,177,255	13,443,419	1,769,416		
Class Revenue	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
Increase / (Decrease) Required to Earn Target Rate of Return	48,499,340	25,169,708	4,047,145	8,737,017	4,359,124	4,392,981	1,802,444	(9,079)		
Percent %	17.90%	21.26%	10.22%	15.06%	20.99%	21.14%	15.48%	-0.51%		

Generation Summary											
PacifiCorp											
Cost Of Service By Rate Schedule - Generation Function											
State of Washington											
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%W											
12 Months Ending December 2009											
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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40		
14		169,777,428	69,451,839	23,055,637	38,619,581	14,867,969	16,475,353	6,795,595	511,455		
15	Operating Expenses	17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814		
16	Depreciation Expense	2,544,426	1,078,033	345,846	559,122	214,490	234,220	103,003	9,712		
17	Amortization Expense	8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067		
18	Taxes Other Than Income	(22,628,881)	(9,252,833)	(3,072,516)	(5,148,193)	(1,982,751)	(2,198,431)	(905,312)	(67,845)		
19	Income Taxes - Federal										
20	Income Taxes - State										
21	Income Taxes Deferred	21,615,521	8,838,476	2,934,924	4,918,603	1,893,960	2,099,981	864,770	64,807		
22	Investment Tax Credit Adj	(901,985)	(368,825)	(122,473)	(205,246)	(79,030)	(87,617)	(36,089)	(2,705)		
23	Misc Revenues & Expense										
24		196,376,076	80,365,664	26,667,575	44,652,229	17,190,057	19,046,257	7,860,990	593,305		
25	Total Operating Expenses										
26											
27											
28	Rate Base :										
29	Electric Plant In Service	695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259	2,088,328		
30	Plant Held For Future Use	37,310	15,256	5,066	8,400	3,269	3,624	1,493	112		
31	Electric Plant Acquisition Adj										
32	Nuclear Fuel										
33	Prepayments										
34	Fuel Stock	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
35	Materials & Supplies	6,258,267	2,559,028	849,756	1,424,066	548,336	607,916	250,396	18,771		
36	Misc Deferred Debits	15,770,723	6,448,706	2,141,370	3,588,620	1,381,938	1,531,938	630,992	47,302		
37	Cash Working Capital	7,926,738	3,242,637	1,076,445	1,803,110	694,171	769,218	317,280	23,879		
38	Weatherization Loans										
39	Miscellaneous Rate Base										
40											
41	Total Rate Base Additions	729,517,266	298,319,721	99,054,708	165,991,528	63,914,820	70,859,089	29,188,437	2,188,963		
42											
43	Rate Base Deductions :										
44	Accum Provision For Depreciation	(195,956,708)	(80,127,413)	(26,607,259)	(44,589,847)	(17,169,294)	(19,034,857)	(7,840,298)	(587,741)		
45	Accum Provision For Amortization	(16,765,473)	(6,877,686)	(2,277,789)	(3,805,055)	(1,463,694)	(1,616,660)	(672,784)	(51,806)		
46	Accum Deferred Income Taxes	(71,350,720)	(29,174,651)	(9,687,855)	(16,235,937)	(6,251,938)	(6,932,049)	(2,854,479)	(213,895)		
47	Unamortized ITC	(478,124)	(195,501)	(64,919)	(108,798)	(41,894)	(46,452)	(19,128)	(1,433)		
48	Customer Advance For Construction										
49	Customer Service Deposits										
50	Customer Rate Base Deductions	(6,527,778)	(2,669,232)	(886,350)	(1,485,392)	(571,949)	(634,096)	(261,179)	(19,579)		
51	Misc Rate Base Deductions										
52	Total Rate Base Deductions	(291,078,803)	(119,044,483)	(39,524,173)	(66,225,029)	(25,498,684)	(28,264,113)	(11,647,868)	(874,455)		
53											
54	Total Rate Base	438,438,463	179,275,238	59,530,535	99,766,499	38,416,136	42,594,977	17,540,570	1,314,508		
55											
56	Return On Rate Base	19,560,071	7,998,013	2,655,838	4,450,886	1,713,860	1,900,291	782,538	58,644		
57	Total Operating Expenses	196,376,076	80,365,664	26,667,575	44,652,229	17,190,057	19,046,257	7,860,990	593,305		
58	Revenue Credits	(33,498,208)	(13,746,367)	(4,548,627)	(7,594,390)	(2,923,867)	(3,241,501)	(1,340,335)	(103,121)		
59											
60	Total Revenue Requirements	162,877,939	74,617,309	24,774,787	41,508,725	15,980,050	17,705,048	7,303,192	548,828		
61											
62											
63	Return On Rate Base @ Target ROR	36,565,768	14,951,555	4,964,847	8,320,526	3,203,906	3,552,421	1,462,884	109,630		
64	Total Operating Expenses	206,804,232	84,629,683	28,083,495	47,025,152	18,103,776	20,059,369	8,278,188	624,570		
65	Revenue Credits	(33,498,208)	(13,746,367)	(4,548,627)	(7,594,390)	(2,923,867)	(3,241,501)	(1,340,335)	(103,121)		
66											
67	Total Target Revenue Requirements	209,871,792	85,834,871	28,499,715	47,751,287	18,383,814	20,370,289	8,400,736	631,079		
68											

Transmission Summary

PacificCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
MCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	Sch. 15-1-54-57
14 Operating Expenses	31,241,895	12,796,667	4,243,575	7,097,048	2,731,255	3,023,098	1,253,836	96,414	
15 Operation & Maintenance Expenses	5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580	
16 Depreciation Expense	370,409	151,462	50,295	84,286	34,524	14,820	35,981	1,111	
17 Amortization Expense	3,178,784	1,299,961	431,336	723,434	278,921	308,998	126,921	9,543	
18 Taxes Other Than Income	(1,745,867)	(713,971)	(236,901)	(697,328)	(153,009)	(169,709)	(69,708)	(5,241)	
19 Income Taxes - Federal									
20 Income Taxes - State									
21 Income Taxes Deferred	2,702,498	1,105,185	366,708	615,040	236,849	262,700	107,904	8,113	
22 Investment Tax Credit Adj									
23 Misc Revenues & Expense	183	75	25	42	16	18	7	1	
24									
25 Total Operating Expenses	41,275,864	16,899,783	5,605,632	9,380,407	3,610,504	3,995,061	1,654,956	126,521	
26									
27 Rate Base :									
28 Electric Plant In Service	269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503	
29 Plant Held For Future Use									
30 Electric Plant Acquisition Adj									
31 Nuclear Fuel									
32 Prepayments									
33 Fuel Stock									
34 Materials & Supplies	43,724	17,879	5,937	9,949	3,831	4,247	1,749	131	
35 Misc Deferred Debits	1,065,143	435,541	144,627	242,373	93,325	103,466	42,617	3,195	
36 Cash Working Capital	1,661,960	680,738	225,743	377,538	145,293	160,818	66,700	5,129	
37 Weatherization Loans									
38 Miscellaneous Rate Base									
39									
40									
41 Total Rate Base Additions	272,363,470	111,410,427	36,981,358	61,953,469	23,855,063	26,446,477	10,897,718	818,958	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(109,486,510)	(44,769,434)	(14,866,222)	(24,913,598)	(9,592,966)	(10,635,309)	(4,380,594)	(328,387)	
45 Accum Provision For Amortization	(4,617,708)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,183)	(15,703)	
46 Accum Deferred Income Taxes	(26,187,723)	(10,710,295)	(3,555,431)	(5,957,305)	(2,294,148)	(2,544,601)	(1,047,390)	(78,552)	
47 Unamortized ITC	(183,004)	(74,845)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(549)	
48 Customer Advance For Construction	(57,805)	(28,513)	(17,770)	-	-	-	(11,522)	-	
49 Customer Service Deposits									
50 Misc Rate Base Deductions	(432,602)	(176,893)	(58,739)	(98,438)	(37,904)	(42,022)	(17,309)	(1,298)	
51									
52 Total Rate Base Deductions	(140,965,353)	(57,675,261)	(19,151,854)	(32,049,640)	(12,339,232)	(13,673,759)	(5,651,319)	(424,489)	
53									
54 Total Rate Base	131,398,117	53,735,166	17,829,705	29,903,829	11,515,830	12,772,719	5,246,400	394,468	
55									
56 Return On Rate Base	5,862,069	2,397,289	795,437	1,334,101	513,756	569,830	234,058	17,598	
57 Total Operating Expenses	41,275,864	16,899,783	5,605,632	9,380,407	3,610,504	3,995,061	1,654,956	126,521	
58 Revenue Credits	(15,548,660)	(6,375,806)	(2,111,289)	(3,527,783)	(1,358,243)	(1,505,801)	(622,130)	(47,608)	
59									
60 Total Revenue Requirements	31,589,273	12,921,265	4,289,781	7,186,725	2,766,017	3,062,089	1,266,884	96,512	
61									
62									
63 Return On Rate Base @ Target ROR	10,958,603	4,481,513	1,486,997	2,493,979	960,420	1,065,245	437,550	32,899	
64 Total Operating Expenses Adjusted for Taxes	44,401,138	18,177,861	6,029,708	10,091,662	3,884,406	4,301,857	1,779,741	135,903	
65 Revenue Credits	(15,548,660)	(6,375,806)	(2,111,289)	(3,527,783)	(1,358,243)	(1,505,801)	(622,130)	(47,608)	
66									
67 Total Target Revenue Requirements	39,811,081	16,283,568	5,405,416	9,057,859	3,486,583	3,861,300	1,595,160	121,194	
68									

Distribution Summary

PacificCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51,54,57
14 Operating Expenses		16,961,665	9,419,782	2,384,068	2,674,272	889,209	314,103	947,459	332,771
15 Operation & Maintenance Expenses		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493
16 Depreciation Expense		377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
17 Amortization Expense		5,267,829	2,999,722	776,996	834,927	258,989	43,416	287,593	66,185
18 Taxes Other Than Income		(380,896)	(216,898)	(56,182)	(60,370)	(18,726)	(3,139)	(20,795)	(4,786)
19 Income Taxes - Federal									
20 Income Taxes - State		1,671,247	951,678	246,506	264,885	82,166	13,774	91,241	20,998
21 Income Taxes Deferred									
22 Investment Tax Credit Adj		14,137	5,781	1,920	3,217			566	42
23 Misc Revenues & Expense									
24		37,245,292	20,921,080	5,350,038	5,913,862	1,912,164	445,078	2,088,656	614,413
25									
26									
27									
28									
29 Rate Base :									
30 Electric Plant In Service		430,087,036	244,122,066	63,147,163	68,350,722	21,385,520	2,969,408	23,998,914	6,113,243
31 Plant Held For Future Use									
32 Electric Plant Acquisition Adj									
33 Nuclear Fuel									
34 Prepayments									
35 Fuel Stock									
36 Materials & Supplies		1,473,711	787,741	212,893	255,302	84,917	37,860	77,393	17,505
37 Misc Deferred Debits		77,920	44,224	11,441	12,386	3,875	538	4,348	1,107
38 Cash Working Capital		1,111,299	617,168	156,200	175,214	58,259	20,580	62,076	21,803
39 Weatherization Loans									
40 Miscellaneous Rate Base									
41 Total Rate Base Additions		432,749,966	245,571,199	63,527,797	68,793,624	21,532,572	3,028,385	24,142,731	6,153,658
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation		(181,190,028)	(102,460,926)	(26,378,497)	(28,916,539)	(9,151,394)	(910,751)	(10,369,431)	(3,002,489)
45 Accum Provision For Amortization		(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,086)	(88,860)
46 Accum Deferred Income Taxes		(42,852,623)	(24,422,925)	(6,339,210)	(6,781,724)	(2,098,391)	(335,937)	(2,346,429)	(528,707)
47 Unamortized ITC		(291,239)	(165,924)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)
48 Customer Advance For Construction		(253,553)	(125,071)	(77,944)				(50,538)	
49 Customer Service Deposits									
50 Misc Rate Base Deductions		(688,457)	(390,739)	(101,085)	(109,436)	(34,240)	(4,754)	(38,418)	(9,784)
51									
52 Total Rate Base Deductions		(232,163,475)	(131,348,851)	(33,941,638)	(37,001,563)	(11,670,898)	(1,375,189)	(13,191,858)	(3,633,476)
53									
54 Total Rate Base		200,586,492	114,222,348	29,586,160	31,792,061	9,861,673	1,653,196	10,950,873	2,520,180
55		1,644,574	563,845	305,381	409,910	102,466	64,558	190,693	7,720
56									
57 Return On Rate Base	4.46%	8,948,772	5,095,806	1,319,928	1,418,340	439,959	73,754	488,552	112,433
58 Total Operating Expenses		37,245,292	20,921,080	5,350,038	5,913,862	1,912,164	445,078	2,088,656	614,413
59 Revenue Credits		(1,644,574)	(563,845)	(305,381)	(409,910)	(102,466)	(64,558)	(190,693)	(7,720)
60									
61 Total Revenue Requirements		44,549,491	25,453,041	6,364,585	6,922,293	2,249,658	454,274	2,386,515	719,125
62									
63									
64 Return On Rate Base @ Target ROR	8.34%	16,728,913	9,526,144	2,467,486	2,651,458	822,464	137,877	913,303	210,183
65 Total Operating Expenses Adjusted for Taxes		42,016,195	23,670,832	6,053,738	6,670,029	2,146,722	484,399	2,349,120	674,354
66 Revenue Credits		(1,644,574)	(563,845)	(305,381)	(409,910)	(102,466)	(64,558)	(190,693)	(7,720)
67									
68 Total Target Revenue Requirements		57,100,534	32,600,130	8,215,842	8,911,577	2,866,720	557,718	3,071,730	876,817

Retail Summary

PacifiCorp
Cost Of Service By Rate Schedule - Retail Services Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

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 48I	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 13,31-34,57
14 Operating Expenses	8,807,163	7,279,522	1,033,036	123,638	36,344	15,712	209,222	109,689	
15 Operation & Maintenance Expenses	124,782	99,229	16,210	389	5,184	7	5,184	2,735	
16 Depreciation Expense	372,428	296,161	48,380	1,161	1,161	21	15,472	8,163	
17 Amortization Expense	133,109	56,492	25,058	21,570	9,381	7,934	9,077	3,596	
18 Taxes Other Than Income	(162,839)	(69,110)	(30,655)	(26,388)	(11,476)	(9,706)	(11,105)	(4,399)	
19 Income Taxes - Federal									
20 Income Taxes - State									
21 Income Taxes Deferred	211,592	89,801	39,833	34,288	14,912	12,612	14,429	5,716	
22 Investment Tax Credit Adj									
23 Misc Revenues & Expense	34,005	32,073	505	740	265	265	156		
24									
25 Total Operating Expenses	9,520,240	7,784,169	1,132,367	157,948	50,976	26,846	242,436	125,499	
26									
27									
28 Rate Base :									
29 Electric Plant In Service	10,087,049	7,957,318	1,314,289	124,267	44,758	5,590	422,121	218,707	
30 Plant Held For Future Use									
31 Electric Plant Acquisition Adj.									
32 Nuclear Fuel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
33 Prepayments									
34 Fuel Stock									
35 Materials & Supplies									
36 Misc Deferred Debits	2,614,886	1,198,959	364,085	538,933	198,136	180,227	117,536	17,011	
37 Cash Working Capital	446,452	369,013	52,367	6,267	1,842	796	10,606	5,560	
38 Weatherization Loans									
39 Miscellaneous Rate Base									
40									
41 Total Rate Base Additions	13,148,388	9,525,290	1,730,740	669,467	244,736	186,613	550,263	241,278	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
45 Accum Provision For Amortization	(6,335,590)	(4,984,766)	(824,618)	(83,804)	(31,244)	(10,842)	(263,867)	(136,448)	
46 Accum Deferred Income Taxes	(371,351)	(281,019)	(53,131)	(4,688)	(1,556)	2,253	(22,012)	(11,198)	
47 Unamortized ITC									
48 Customer Advance For Construction	(0)	(0)	(0)					(0)	
49 Customer Service Deposits	(2,980,496)	(2,614,613)	(229,160)	(93,146)			(41,019)	(2,558)	
50 Misc Rate Base Deductions									
51									
52 Total Rate Base Deductions	(10,162,178)	(8,257,921)	(1,168,580)	(185,552)	(34,280)	(9,616)	(346,620)	(160,610)	
53									
54 Total Rate Base	2,986,210	1,267,369	562,161	483,915	210,456	177,998	203,643	80,668	
55									
56 Return On Rate Base	133,224	56,541	25,080	21,589	9,389	7,941	9,085	3,599	
57 Total Operating Expenses	9,520,240	7,784,169	1,132,367	157,948	50,976	26,846	242,436	125,499	
58 Revenue Credits	(794,699)	(579,828)	(156,321)	(11,561)	(1,047)	(28)	(38,458)	(7,458)	
59									
60 Total Revenue Requirements	8,858,765	7,260,881	1,001,125	167,976	59,318	34,759	213,063	121,642	
61									
62 Return On Rate Base @ Target ROR	249,050	105,699	46,884	40,359	17,552	14,845	16,984	6,728	
63 Total Operating Expenses Adjusted for Taxes	9,591,266	7,814,313	1,145,737	169,458	55,981	31,079	247,280	127,418	
64 Revenue Credits	(794,699)	(579,828)	(156,321)	(11,561)	(1,047)	(28)	(38,458)	(7,458)	
65									
66 Total Target Revenue Requirements	9,045,617	7,340,183	1,036,300	198,256	72,486	45,896	225,806	126,690	
67									
68									

MISC Summary

PacifiCorp
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

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 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57	
14 Operating Expenses	775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083	
15 Operation & Maintenance Expenses	-	-	-	-	-	-	-	-	
16 Depreciation Expense	-	-	-	-	-	-	-	-	
17 Amortization Expense	-	-	-	-	-	-	-	-	
18 Taxes Other Than Income	(314,591)	(125,252)	(42,519)	(73,043)	(28,352)	(32,462)	(12,252)	(711)	
19 Income Taxes - Federal	-	-	-	-	-	-	-	-	
20 Income Taxes - State	-	-	-	-	-	-	-	-	
21 Income Taxes Deferred	-	-	-	-	-	-	-	-	
22 Investment Tax Credit Adj	-	-	-	-	-	-	-	-	
23 Misc Revenues & Expense	-	-	-	-	-	-	-	-	
24									
25 Total Operating Expenses	460,923	212,890	71,120	93,268	31,048	26,890	21,335	4,372	
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	(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)	
37 Cash Working Capital	23,444	10,222	3,435	5,028	1,796	1,794	1,015	154	
38 Weatherization Loans	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
40									
41 Total Rate Base Additions	1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823	
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	1,690,603	673,099	228,493	392,530	152,365	174,449	65,844	3,823	
55									
56 Return On Rate Base	75,423	30,029	10,194	17,512	6,797	7,783	2,938	171	
57 Total Operating Expenses	460,923	212,890	71,120	93,268	31,048	26,890	21,335	4,372	
58 Revenue Credits	3,039,296	1,237,974	412,655	694,355	267,398	296,463	121,596	8,854	
59									
60 Total Revenue Requirements	3,575,642	1,480,893	493,970	805,135	305,244	331,136	145,868	13,397	
61									
62									
63 Return On Rate Base @ Target ROR	140,996	56,136	19,056	32,737	12,707	14,549	5,491	319	
64 Total Operating Expenses Adjusted for Taxes	501,134	228,900	76,555	102,604	34,672	31,040	22,901	4,463	
65 Revenue Credits	3,039,296	1,237,974	412,655	694,355	267,398	296,463	121,596	8,854	
66									
67 Total Target Revenue Requirements	3,681,426	1,523,010	508,267	829,696	314,777	342,051	149,988	13,636	
68									