PacifiCorp
Residential Customer Cost Analysis
Return on Common Equity @ 9.0%

		Residential
Gross Plant		
369	Services	$38,479,577
370	Meters	$7,788,813
	Total Gross Plant	$46,268,390
Depreciation Reserve		
	Services	13,583,741
	Meters	1,312,544
	Total Depreciation Reserve	$14,896,285
Total Net Plant		$31,372,105
Operation & Maintenance Expenses		
	Dist Oper - Meter	$432,662
	Dist Oper - Cust Installations	$447,392
	Meter Reading	$773,675
	Records & Collections	$3,212,807
	Dist Maint - Meters	$300,557
	Total O & M Expenses	$5,167,093
Depreciation Expense		
	Services	$936,170
	Meters	$302,723
	Total Depreciation Expense	$1,238,893
Revenue Requirement		
	Interest	$795,338
	Equity return	$1,485,552
	Income Tax	$799,912
	Revenue For Return	3,080,803
	O & M Expenses	$5,167,093
	Depreciation Expense	$1,238,893
	Subtotal Customer Revenue Requirement	$9,486,789
	Total Revenue Requirement	$9,486,789
	Number of Bills	1,251,564
	Monthly Cost	$7.58

PacifiCorp
Residential Customer Cost Analysis
Return on Common Equity @ 10.0%

		Residential
Gross Plant		
369	Services	$38,479,577
370	Meters	$7,788,813
	Total Gross Plant	$46,268,390
Depreciation Reserve		
	Services	13,583,741
	Meters	1,312,544
	Total Depreciation Reserve	$14,896,285
Total Net Plant		$31,372,105
Operation & Maintenance Expenses		
	Dist Oper - Meter	$432,662
	Dist Oper - Cust Installations	$447,392
	Meter Reading	$773,675
	Records & Collections	$3,212,807
	Dist Maint - Meters	$300,557
	Total O & M Expenses	$5,167,093
Depreciation Expense		
	Services	$936,170
	Meters	$302,723
	Total Depreciation Expense	$1,238,893
Revenue Requirement		
	Interest	$795,338
	Equity return	$1,649,509
	Income Tax	$888,197
	Revenue For Return	3,333,044
	O & M Expenses	$5,167,093
	Depreciation Expense	$1,238,893
	Subtotal Customer Revenue Requirement	$9,739,030
	Total Revenue Requirement	**$9,739,030**
	Number of Bills	1,251,564
	Monthly Cost	**$7.78**