

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

	<u>Residential</u>				
<b>Gross Plant</b>					
369 Services	\$40,027,456				
370 Meters	\$7,717,033				
<b>Total Gross Plant</b>	<b>\$47,744,489</b>				
<b>Depreciation Reserve</b>					
Services	15,893,239				
Meters	1,862,519				
<b>Total Depreciation Reserve</b>	<b>\$17,755,758</b>				
<b>Total Net Plant</b>	<b>\$29,988,731</b>				
<b>Operation &amp; Maintenance Expenses</b>					
586 Dist Oper - Meter	\$394,033				
587 Dist Oper - Cust Installations	\$479,333				
902 Meter Reading	\$784,769				
903 Records & Collections	\$3,045,554				
597 Dist Maint - Meters	\$305,671				
<b>Total O &amp; M Expenses</b>	<b>\$5,009,360</b>				
<b>Depreciation Expense</b>					
403 Services	\$973,343				
403 Meters	\$295,117				
<b>Total Depreciation Expense</b>	<b>\$1,268,460</b>				
<b>Revenue Requirement</b>					
Interest	\$748,999				
Equity return	\$1,551,722				
Income Tax	\$835,543				
Revenue For Return	3,136,263				
O & M Expenses	\$5,009,360				
Depreciation Expense	\$1,268,460				
Subtotal Customer Revenue Requirement	\$9,414,083				
<b>Total Revenue Requirement</b>	<b>\$9,414,083</b>				
Number of Bills	1,255,620				
<b>Monthly Cost</b>	<b>\$7.50</b>				
		Debt	PCT	Cost	WGHT Cost
		Equity	48.25%	5.18%	2.50%
		Total	51.75%	10.00%	5.17%
			100.00%		7.67%

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

	<u>Residential</u>				
<b>Gross Plant</b>					
369 Services	\$40,027,456				
370 Meters	\$7,717,033				
<b>Total Gross Plant</b>	<b>\$47,744,489</b>				
<b>Depreciation Reserve</b>					
Services	15,893,239				
Meters	1,862,519				
<b>Total Depreciation Reserve</b>	<b>\$17,755,758</b>				
<b>Total Net Plant</b>	<b>\$29,988,731</b>				
<b>Operation &amp; Maintenance Expenses</b>					
586 Dist Oper - Meter	\$394,033				
587 Dist Oper - Cust Installations	\$479,333				
902 Meter Reading	\$784,769				
903 Records & Collections	\$3,045,554				
597 Dist Maint - Meters	\$305,671				
<b>Total O &amp; M Expenses</b>	<b>\$5,009,360</b>				
<b>Depreciation Expense</b>					
403 Services	\$973,343				
403 Meters	\$295,117				
<b>Total Depreciation Expense</b>	<b>\$1,268,460</b>				
<b>Revenue Requirement</b>					
Interest	\$748,999				
Equity return	\$1,396,590				
Income Tax	\$752,010				
Revenue For Return	2,897,599				
O & M Expenses	\$5,009,360				
Depreciation Expense	\$1,268,460				
Subtotal Customer Revenue Requirement	\$9,175,419				
<b>Total Revenue Requirement</b>	<b>\$9,175,419</b>				
Number of Bills	1,255,620				
<b>Monthly Cost</b>	<b>\$7.31</b>				
		Debt	PCT	Cost	WGHT Cost
		Equity	48.25%	5.18%	2.50%
		Total	51.75%	9.00%	4.66%
			100.00%		7.15%