

Summary

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending March 2006
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
5.46% = Earned Return on Rate Base

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
		Annual Revenue	Description	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	96,672,309	Residential	4.87%	0.89	98,136,794	64,623,372	6,003,621	17,822,894	8,677,323	1,009,584	1,464,485	1.51%	
2	24	32,170,191	General Service	9.91%	1.82	28,906,128	20,732,865	1,922,287	4,647,847	1,280,443	322,685	(3,264,063)	-10.15%	
3	36	45,837,419	Large General Service	6.95%	1.27	44,271,832	35,113,460	3,245,248	5,177,640	211,639	523,845	(1,565,587)	-3.42%	
4	48T	40,211,778	Large Power Service	2.24%	0.41	43,176,902	36,145,759	3,331,107	3,023,660	156,646	519,730	2,965,124	7.37%	
5	40	9,830,446	Irrigation	4.07%	0.75	10,228,779	6,724,813	626,842	2,448,304	322,113	106,707	398,333	4.05%	
6	15,52,54,57	1,463,013	Street Lighting	5.41%	0.99	1,464,721	500,522	47,803	698,320	208,009	10,067	1,708	0.12%	
7		226,185,156	Total Washington Jurisdiction	5.46%	1.00	226,185,156	163,840,791	15,176,908	33,818,666	10,856,173	2,492,618	(0)	0.00%	

Footnotes:

- Column C: Annual revenues based on April 2005 thru March 2006 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per April 2005 thru March 2006 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 April 2005 thru March 2006 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 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.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending March 2006
Commission Method - (100 Summer, 100 Winter Hours) - 16%D / 84%E
8.06% = Target Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	16	Residential	96,672,309	4.87%	0.89	108,656,526	68,106,660	8,160,295	22,414,564	8,920,627	1,054,381	11,984,217	12.40%
2	24	General Service	32,170,191	9.91%	1.82	31,971,058	21,849,919	2,613,561	5,851,861	1,318,823	336,894	(199,133)	-0.62%
3	36	Large General Service	45,837,419	6.95%	1.27	48,663,049	37,005,207	4,415,509	6,478,980	215,939	547,414	2,825,630	6.16%
4	48T	Large Power Service	40,211,778	2.24%	0.41	47,036,091	36,094,193	4,536,693	3,702,987	158,687	543,530	6,824,313	16.97%
5	40	Irrigation	9,830,446	4.07%	0.75	11,435,416	7,086,853	850,814	3,049,672	336,608	111,468	1,604,970	16.33%
6	15.52;54.57	Street Lighting	1,463,013	5.41%	0.99	1,632,627	527,490	64,536	814,370	215,756	10,475	169,614	11.59%
7		Total Washington Jurisdiction	226,185,156	5.46%	1.00	249,394,766	172,670,322	20,641,409	42,312,434	11,166,439	2,604,163	23,209,610	10.26%

Footnotes:

- Column C: Annual revenues based on April 2005 thru March 2006 usage priced at current Washington Tariff.
- Column D: Calculated Return on Ratebase per April 2005 thru March 2006 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 April 2005 thru March 2006 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per April 2005 thru March 2006 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the April 2005 thru March 2006 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.