

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%I
4.06% = Earned Return on Rate Base

Line No.	Schedule No.	A	B	C	D	E	F	G	H	I	J	K	L	M
			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	3.15%	0.78	121,560,020	74,795,780	13,229,892	24,801,331	7,256,339	1,476,676	3,147,966	-2.66%
2	24		Small General Service	39,618,396	6.57%	1.62	36,911,393	24,834,050	4,300,723	6,195,752	998,330	492,538	(2,707,003)	-6.83%
3	36		Large General Service <1,000 kW	58,011,658	4.88%	1.20	56,668,273	41,608,029	7,351,397	6,740,942	165,231	802,673	(1,343,365)	-2.32%
4	48T		Large General Service >1,000 kW	20,765,256	3.00%	0.74	21,402,485	16,018,280	2,828,367	2,193,435	58,115	304,288	637,229	3.07%
5	48T		Dedicated Facilities	20,784,274	2.49%	0.61	21,683,492	17,747,402	3,127,515	444,795	33,738	330,041	899,218	4.33%
6	40		Agricultural Pumping Service	11,640,975	5.07%	1.25	11,297,518	7,320,663	1,295,282	2,324,113	212,004	145,456	(343,457)	-2.95%
7	15,52,54,57		Street Lighting	1,778,496	10.79%	2.66	1,487,928	550,140	98,314	704,859	121,242	13,373	(290,568)	-16.34%
8			Total Washington Jurisdiction	271,011,109	4.06%	1.00	271,011,109	182,874,345	32,321,492	43,405,228	8,844,999	3,565,045	0.00	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

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Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2009
WCA Method - (100 Summer, 100 Winter Hours) - 33%/D / 67%/I
8.60% = Target 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	118,412,054	Residential	3.15%	0.78	147,124,554	87,919,304	17,163,903	33,166,482	7,348,902	1,525,964	28,712,501	24.25%	
2	24	39,618,396	Small General Service	6.57%	1.62	44,799,184	29,191,877	5,696,048	8,362,522	1,039,468	509,270	5,180,788	13.08%	
3	36	58,011,658	Large General Service <1,000 kW	4.88%	1.20	68,553,258	48,911,259	9,540,661	9,069,248	200,671	831,418	10,541,600	18.17%	
4	48T	20,765,256	Large General Service >1,000 KW	3.00%	0.74	25,806,530	18,830,465	3,671,439	2,915,651	73,529	315,446	5,099,243	24.28%	
5	48T	20,784,274	Dedicated Facilities	2.49%	0.61	25,883,517	20,865,493	4,062,588	565,844	46,775	342,816	5,099,243	24.53%	
6	40	11,640,975	Agricultural Pumping Service	5.07%	1.25	13,787,349	8,604,689	1,679,369	3,126,102	226,913	150,277	2,146,374	18.44%	
7	15,52,54,57	1,778,486	Street Lighting	10.79%	2.66	1,803,767	646,366	127,192	889,410	127,146	13,653	25,271	1.42%	
8		271,011,109	Total Washington Jurisdiction	4.06%	1.00	327,758,160	214,969,453	41,941,200	58,095,259	9,063,404	3,688,844	56,747,051	20.94%	

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