

**PacifiCorp**  
**Proforma Interest Adjustment**

	Per UE-061546 Order No. 8	Recalculated	Difference
Rate Base	526,539,117	526,539,117	-
Adjustment 3.6	1,457,588	1,457,588	-
Adjusted Rate Base	<u>527,996,705</u>	<u>527,996,705</u>	<u>-</u>
Weighted Cost of Debt	3.303%	3.303%	
Proforma Interest	17,437,091	17,437,091	-
Actual Interest	18,354,812	18,777,162	1 422,350
Increase (Decrease) Interest Expense	(917,721)	(1,340,071)	(422,350)
Federal Income Tax	321,202	469,025	147,823
Net Operating Income	(321,202)	(469,025)	(147,823)
Conversion Factor			0.6204380
Revenue Requirement Increase			<u><u>238,255</u></u>

1. Docket No. UE-061546, Exhibit No.137 page 22, line 1218