

Class Summary		PacifiCorp Cost of Service By Rate Schedule - All Functions State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E 12 Months Ending December 2009									
A	B	C	D	E	F	G	H	I	J		
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48T	Large General Service >1,000 kW Schedule 48T	Large General Dedicated Facilities Schedule 48T	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
14	Operating Revenues	317,349,159	137,577,572	46,041,017	68,381,116	24,698,728	25,094,894	13,626,614	1,929,217		
16	Operating Expenses	230,015,309	100,308,153	31,164,844	49,232,068	18,794,738	20,114,710	9,337,695	1,063,100		
17	Operating & Maintenance Expenses	36,261,383	16,979,445	5,054,353	7,322,692	2,676,610	2,828,676	1,679,985	265,623		
18	Depreciation Expense	3,665,162	1,730,758	499,353	710,599	269,138	278,161	153,450	23,694		
19	Amortization Expense	17,274,071	7,911,195	2,413,917	3,569,354	1,308,771	1,205,014	774,432	105,388		
20	Taxes Other Than Income	(26,826,065)	(11,091,420)	(3,659,867)	(6,041,842)	(2,318,975)	(2,533,707)	(1,086,673)	(91,582)		
21	Income Taxes - Federal	26,083,695	10,937,143	3,572,090	5,806,191	2,217,633	2,377,662	1,073,671	99,286		
22	Income Taxes - State	(544,241)	(204,373)	(78,010)	(130,840)	(50,400)	(55,905)	(22,979)	(1,734)		
23	Investment Tax Credit Adj										
24	Misc Revenues & Expense	285,929,305	126,570,901	38,966,681	60,457,223	22,897,515	23,688,631	11,904,581	1,463,775		
26	Total Operating Expenses	31,419,853	11,006,672	7,074,336	7,923,894	1,801,213	1,426,263	1,722,033	465,442		
27	Operating Revenue For Return	1,405,766,404	646,968,544	195,570,008	288,163,830	106,021,326	96,756,969	63,054,946	9,230,781		
28	Rate Base :	37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
29	Electric Plant In Service	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
30	Plant Held For Future Use	3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
31	Electric Plant Acquisition Adj	7,775,703	3,364,648	1,068,686	1,689,317	650,024	650,024	329,538	36,406		
32	Nuclear Fuel	19,149,091	7,953,387	2,608,671	4,304,079	1,648,371	1,790,007	778,431	66,146		
33	Prepayments	11,105,103	4,887,916	1,505,433	896,926	949,179	454,667	55,792	55,792		
34	Fuel Stock	2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139		
35	Materials & Supplies	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
36	Misc Deferred Debits	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
37	Cash Working Capital	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
38	Weatherization Loans	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
39	Miscellaneous Rate Base	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
40	Total Rate Base Additions	1,494,404,903	665,467,873	201,514,341	297,788,651	109,695,120	100,690,986	64,841,984	9,405,948		
41	Rate Base Deductions :	(487,107,989)	(227,735,296)	(67,913,649)	(98,423,899)	(35,915,134)	(30,580,944)	(22,610,045)	(3,929,023)		
42	Accum Provision For Depreciation	(34,606,345)	(17,561,700)	(4,732,912)	(6,075,314)	(2,265,719)	(2,182,962)	(1,494,920)	(292,818)		
43	Accum Provision For Amortization	(140,589,362)	(64,517,395)	(19,612,122)	(26,940,285)	(10,630,794)	(9,793,548)	(6,263,391)	(831,835)		
44	Unamortized ITC	(952,367)	(436,270)	(132,807)	(196,503)	(72,200)	(66,565)	(42,403)	(5,619)		
45	Customer Advance For Construction	(311,357)	(153,594)	(95,713)	(93,146)	(33,333)	(33,333)	(22,000)	(2,558)		
46	Customer Service Deposits	(2,980,496)	(2,614,613)	(229,160)	(1,796,937)	(684,011)	(725,128)	(41,019)	(2,558)		
47	Misc. Rate Base Deductions	(8,104,430)	(3,423,157)	(1,108,035)	(1,796,937)	(684,011)	(725,128)	(335,134)	(32,027)		
48	Total Rate Base Deductions	(674,652,347)	(316,442,005)	(93,824,399)	(135,526,084)	(49,567,859)	(43,349,147)	(30,846,972)	(5,093,881)		
49	Total Rate Base	774,752,556	349,025,868	107,689,942	162,262,567	60,127,261	57,341,840	33,993,011	4,312,067		
50	Calculated Return On Rate Base	4.06%	3.15%	6.57%	4.88%	3.00%	2.49%	5.07%	10.79%		
51	Return On Rate Base @ Jurisdictional Ave.	31,419,853	14,154,638	4,367,333	6,580,509	2,438,443	2,325,481	1,376,576	174,875		
52	Total Operating Expenses	285,929,305	126,570,901	38,966,681	60,457,223	22,897,515	23,688,631	11,904,581	1,463,775		
53	Revenue Credits	(46,338,050)	(19,165,518)	(6,422,621)	(10,369,458)	(3,933,472)	(4,310,619)	(1,985,639)	(150,721)		
54	Total Revenue Requirements	271,011,109	121,560,020	36,911,393	56,668,273	21,402,485	21,683,492	11,297,518	1,487,928		
55	Class Revenue	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
56	Increase / (Decrease) Required to Earn Equal Rates of Return	-	3,147,966	(2,707,003)	(1,343,385)	637,229	899,216	(343,457)	(290,568)		
57	Percent %	0.00%	2.66%	-6.83%	-2.32%	3.07%	4.33%	-2.95%	-16.34%		
58	Return On Rate Base @ Target ROR	66,596,215	30,001,581	9,256,817	13,947,773	5,188,422	4,928,992	2,921,973	370,657		
59	Total Operating Expenses Adjusted for Taxes	307,499,994	136,288,492	41,964,988	64,974,943	24,571,591	25,265,144	12,851,015	1,583,831		
60	Revenue Credits	(46,338,050)	(19,165,518)	(6,422,621)	(10,369,458)	(3,933,472)	(4,310,619)	(1,985,639)	(150,721)		
61	Total Target Revenue Requirements	327,758,160	147,124,554	44,799,184	68,553,288	25,806,530	25,883,517	13,787,349	1,803,767		
62	Class Revenue	271,011,109	118,412,054	39,618,396	58,011,658	20,765,256	20,784,274	11,640,975	1,778,496		
63	Increase / (Decrease) Required to Earn Target Rate of Return	56,747,051	28,712,501	5,180,788	10,541,600	5,041,274	5,099,243	2,146,374	25,271		
64	Percent %	20.94%	24.25%	13.08%	18.17%	24.28%	24.53%	18.44%	1.42%		

Generation Summary

PacifiCorp Cost Of Service By Rate Schedule - Generation Function State of Washington WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E 12 Months Ending December 2009											
A	B	C	D	E	F	G	H	I	J		
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.51-54.57		
14		172,838,885	70,703,680	23,471,325	39,316,214	15,136,207	16,772,737	6,918,085	520,637		
15		17,275,217	7,063,899	2,345,652	3,930,967	1,513,616	1,678,081	691,188	51,814		
16		2,544,426	1,078,033	345,846	559,127	214,490	234,220	103,003	9,712		
17		8,694,350	3,555,075	1,180,506	1,978,396	761,802	844,670	347,834	26,067		
18		(23,569,737)	(9,637,543)	(3,200,264)	(5,363,285)	(2,065,189)	(2,289,837)	(942,952)	(70,666)		
19		21,498,123	8,790,471	2,918,984	4,891,890	1,883,674	2,088,577	860,073	64,455		
20		(592,566)	(242,302)	(80,459)	(134,838)	(51,919)	(57,561)	(23,709)	(1,777)		
21											
22											
23											
24											
25		198,688,699	81,311,312	26,981,589	45,178,465	17,392,681	19,270,887	7,953,522	600,242		
26											
27											
28											
29		695,999,676	284,612,891	94,503,504	158,365,233	60,978,435	67,604,026	27,847,259	2,088,328		
30		37,310	15,256	5,066	8,490	3,269	3,624	1,493	112		
31											
32											
33											
34		3,524,551	1,441,202	478,568	802,010	308,813	342,368	141,019	10,571		
35		6,258,267	2,559,028	849,756	1,424,066	548,336	607,916	250,396	18,771		
36		15,770,723	6,448,706	2,141,370	3,588,620	1,381,796	1,531,938	630,992	47,302		
37		7,956,884	3,254,944	1,080,536	1,809,978	696,817	772,157	318,484	23,968		
38											
39											
40											
41											
42		729,547,412	298,332,028	99,058,799	165,998,396	63,917,466	70,862,028	29,189,641	2,189,052		
43											
44											
45		(195,956,708)	(80,127,413)	(26,607,259)	(44,589,847)	(17,169,294)	(19,034,857)	(7,840,298)	(587,741)		
46		(16,765,473)	(6,877,686)	(2,277,789)	(3,805,055)	(1,463,694)	(1,616,660)	(672,784)	(51,806)		
47		(71,177,665)	(29,103,890)	(9,664,358)	(16,196,559)	(6,236,690)	(6,915,236)	(2,847,556)	(213,377)		
48		(478,124)	(195,501)	(64,919)	(108,798)	(41,894)	(46,452)	(19,128)	(1,433)		
49											
50		(6,983,370)	(2,855,526)	(948,211)	(1,589,062)	(611,867)	(678,351)	(279,407)	(20,946)		
51											
52		(291,361,341)	(119,160,016)	(39,562,537)	(66,289,320)	(25,523,439)	(28,291,555)	(11,659,173)	(875,302)		
53											
54		438,186,071	179,172,012	59,496,263	99,709,076	38,394,028	42,570,473	17,530,469	1,313,750		
55											
56											
57	4.06%	17,770,502	7,266,266	2,412,853	4,043,671	1,557,058	1,726,433	710,943	53,279		
58		198,688,699	81,311,312	26,981,589	45,178,465	17,392,681	19,270,887	7,953,522	600,242		
59		(33,584,856)	(13,781,798)	(4,560,392)	(7,614,107)	(2,931,459)	(3,249,917)	(1,343,802)	(103,381)		
60											
61		182,874,345	74,795,780	24,834,050	41,608,029	16,018,280	17,747,402	7,320,663	550,140		
62											
63											
64		37,665,618	15,401,276	5,114,182	8,570,797	3,300,276	3,659,275	1,506,885	112,927		
65	8.60%	210,888,691	86,299,826	28,638,086	47,954,826	18,456,136	20,456,136	8,441,606	636,820		
66		(33,584,856)	(13,781,798)	(4,560,392)	(7,614,107)	(2,931,459)	(3,249,917)	(1,343,802)	(103,381)		
67											
68		214,969,453	87,919,304	29,191,877	48,911,259	18,830,465	20,865,493	8,604,689	646,366		

Transmission Summary

PacifiCorp
Cost Of Service By Rate Schedule - Transmission Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57	
14 Operating Expenses	30,571,617	12,531,814	4,154,010	6,942,615	2,670,745	2,952,361	1,226,059	94,014	
15 Operation & Maintenance Expenses	5,527,962	2,260,404	750,594	1,257,885	484,348	536,976	221,176	16,580	
16 Depreciation Expense	370,409	151,462	50,295	84,286	30,454	35,981	14,820	1,111	
17 Amortization Expense	3,178,784	1,299,974	431,338	723,431	278,589	308,990	126,919	9,542	
18 Taxes Other Than Income	(2,002,616)	(818,976)	(271,741)	(455,758)	(175,509)	(194,662)	(79,959)	(6,012)	
19 Income Taxes - Federal									
20 Income Taxes - State									
21 Income Taxes Deferred	2,702,585	1,105,231	366,721	615,057	236,855	262,702	107,906	8,113	
22 Investment Tax Credit Adj	183	75	25	42	16	-	-	-	
23 Misc Revenues & Expense									
24									
25 Total Operating Expenses	40,348,925	16,529,983	5,481,242	9,167,559	3,527,498	3,902,365	1,616,929	123,349	
26									
27									
28 Rate Base :									
29 Electric Plant In Service	269,592,643	110,276,269	36,605,052	61,323,609	23,612,613	26,177,946	10,786,652	810,503	
30 Plant Held For Future Use	-	-	-	-	-	-	-	-	
31 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	
32 Nuclear Fuel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
33 Prepayments	-	-	-	-	-	-	-	-	
34 Fuel Stock	-	-	-	-	-	-	-	-	
35 Materials & Supplies	43,724	17,879	5,937	9,949	3,831	4,247	1,749	131	
36 Misc Deferred Debits	1,065,143	435,541	144,627	242,373	93,325	103,466	42,617	3,195	
37 Cash Working Capital	1,599,189	655,534	217,295	363,165	139,706	154,437	64,135	4,918	
38 Weatherization Loans	-	-	-	-	-	-	-	-	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
40									
41 Total Rate Base Additions	272,300,699	111,385,223	36,972,910	61,939,096	23,849,475	26,440,096	10,895,152	818,747	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(109,486,510)	(44,769,434)	(14,866,222)	(24,913,598)	(9,592,966)	(10,635,309)	(4,380,594)	(328,387)	
45 Accum Provision For Amortization	(4,617,708)	(1,915,282)	(628,646)	(1,038,667)	(398,183)	(434,045)	(187,183)	(15,703)	
46 Accum Deferred Income Taxes	(26,187,723)	(10,710,249)	(3,555,424)	(5,957,315)	(2,294,157)	(2,544,629)	(1,047,395)	(78,554)	
47 Unamortized ITC	(183,004)	(74,845)	(24,846)	(41,631)	(16,032)	(17,782)	(7,319)	(549)	
48 Customer Advance For Construction	(57,805)	(28,513)	(17,770)	(41,631)	(16,032)	(17,782)	(7,319)	(549)	
49 Customer Service Deposits	-	-	-	-	-	-	-	-	
50 Misc Rate Base Deductions	(432,602)	(176,893)	(58,739)	(98,438)	(37,904)	(42,022)	(17,309)	(1,298)	
51									
52 Total Rate Base Deductions	(140,965,353)	(57,675,215)	(19,151,647)	(32,049,649)	(12,339,241)	(13,673,786)	(5,657,322)	(424,491)	
53									
54 Total Rate Base	131,335,346	53,710,008	17,821,263	29,889,447	11,510,234	12,766,309	5,243,830	394,255	
55									
56 Return On Rate Base	5,326,265	2,178,193	722,736	1,212,157	466,794	517,734	212,662	15,989	
57 Total Operating Expenses	40,348,925	16,529,983	5,481,242	9,167,559	3,527,498	3,902,365	1,616,929	123,349	
58 Revenue Credits	(13,353,698)	(5,478,284)	(1,813,255)	(3,028,319)	(1,165,924)	(1,292,583)	(534,309)	(41,024)	
59									
60 Total Revenue Requirements	32,321,492	13,229,892	4,390,723	7,351,397	2,828,367	3,127,515	1,295,282	98,314	
61									
62									
63 Return On Rate Base @ Target ROR	11,289,330	4,616,807	1,531,881	2,569,238	989,397	1,097,367	450,749	33,889	
64 Total Operating Expenses Adjusted for Taxes	44,005,568	18,025,379	5,977,422	9,999,742	3,847,805	4,292,962	1,762,928	134,326	
65 Revenue Credits	(13,353,698)	(5,478,284)	(1,813,255)	(3,028,319)	(1,165,924)	(1,292,583)	(534,309)	(41,024)	
66									
67 Total Target Revenue Requirements	41,941,200	17,163,903	5,696,048	9,540,661	3,671,439	4,062,588	1,679,369	127,192	
68									

Distribution Summary

PacifiCorp
Cost Of Service By Rate Schedule - Distribution Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15.61-54.57
14 Operating Expenses		17,016,264	9,451,862	2,392,345	2,683,251	892,033	314,545	950,621	333,608
15 Operation & Maintenance Expenses		13,333,422	7,555,913	1,941,898	2,132,811	678,257	67,612	762,438	194,493
16 Depreciation Expense		377,888	205,103	54,832	64,120	21,032	7,939	20,155	4,708
17 Amortization Expense		5,267,829	2,999,734	777,001	834,928	258,986	43,408	287,592	66,180
18 Taxes Other Than Income		(767,251)	(436,907)	(113,169)	(121,606)	(37,721)	(6,322)	(41,887)	(9,639)
19 Income Taxes - Federal									
20 Income Taxes - State		1,671,392	951,764	246,529	264,908	82,172	13,773	91,248	20,998
21 Income Taxes Deferred									
22 Investment Tax Credit Adj		14,137	5,781	1,920	3,217	-	-	566	42
23 Misc Revenues & Expense									
24									
25 Total Operating Expenses		36,915,680	20,733,249	5,301,355	5,861,629	1,895,997	442,327	2,070,732	610,391
26									
27									
28 Rate Base :									
29 Electric Plant In Service		430,087,036	244,122,066	63,147,163	68,350,722	21,385,520	2,969,408	23,998,914	6,113,243
30 Plant Held For Future Use		-	-	-	-	-	-	-	-
31 Electric Plant Acquisition Adj.		-	-	-	-	-	-	-	-
32 Nuclear Fuel		-	-	-	-	-	-	-	-
33 Prepayments		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
34 Fuel Stock		-	-	-	-	-	-	-	-
35 Materials & Supplies		1,473,711	787,741	212,993	255,302	84,917	37,860	77,393	17,505
36 Misc Deferred Debits		77,920	44,224	11,441	12,386	3,875	538	4,348	1,107
37 Cash Working Capital		1,083,940	602,015	152,375	170,904	56,816	20,034	60,548	21,248
38 Weatherization Loans		-	-	-	-	-	-	-	-
39 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40									
41 Total Rate Base Additions		432,722,607	245,556,046	63,523,972	68,789,313	21,531,128	3,027,840	24,141,203	6,153,104
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation		(181,190,028)	(102,460,926)	(26,378,497)	(28,916,539)	(9,151,394)	(910,751)	(10,369,431)	(3,002,489)
45 Accum Provision For Amortization		(6,887,574)	(3,783,966)	(1,001,859)	(1,147,789)	(372,599)	(121,416)	(371,086)	(88,860)
46 Accum Deferred Income Taxes		(42,852,623)	(24,422,225)	(6,339,210)	(6,781,724)	(2,098,391)	(335,937)	(2,346,429)	(528,707)
47 Unamortized ITC		(291,239)	(165,924)	(43,042)	(46,075)	(14,274)	(2,331)	(15,955)	(3,637)
48 Customer Advance For Construction		(253,553)	(125,071)	(77,944)	-	-	-	(50,538)	-
49 Customer Service Deposits		-	-	-	-	-	-	-	-
50 Misc Rate Base Deductions		(688,457)	(390,739)	(101,085)	(109,436)	(34,240)	(4,754)	(38,418)	(9,784)
51									
52 Total Rate Base Deductions		(232,163,475)	(131,348,851)	(33,941,638)	(37,001,563)	(11,670,898)	(1,375,189)	(13,191,858)	(3,633,478)
53									
54 Total Rate Base		200,559,132	114,207,195	29,582,335	31,787,751	9,860,230	1,652,651	10,949,345	2,519,626
55		1,644,066	563,555	305,306	409,829	102,441	64,555	190,666	7,715
56									
57 Return On Rate Base	4.06%	8,133,614	4,631,638	1,199,703	1,289,143	398,879	67,023	444,047	102,183
58 Total Operating Expenses		36,915,680	20,733,249	5,301,355	5,861,629	1,895,997	442,327	2,070,732	610,391
59 Revenue Credits		(1,644,066)	(563,555)	(305,306)	(409,829)	(102,441)	(64,555)	(190,666)	(7,715)
60									
61 Total Revenue Requirements		43,405,228	24,801,331	6,195,752	6,740,942	2,193,435	444,795	2,324,113	704,859
62									
63									
64 Return On Rate Base @ Target ROR	8.60%	17,239,671	9,817,027	2,542,840	2,732,413	847,566	142,059	941,184	216,582
65 Total Operating Expenses Adjusted for Taxes		42,499,655	23,913,010	6,746,665	6,746,665	2,170,526	488,340	2,375,584	680,542
66 Revenue Credits		(1,644,066)	(563,555)	(305,306)	(409,829)	(102,441)	(64,555)	(190,666)	(7,715)
67									
68 Total Target Revenue Requirements		58,095,259	33,166,482	8,362,522	9,069,248	2,915,651	565,844	3,126,102	889,410

Retail Summary

PacificCorp
Cost Of Service By Rate Schedule - Retail Services Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 48I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Schedule 40	
14 Operating Expenses									
15 Operation & Maintenance Expenses	8,811,029	7,282,655	1,033,525	123,679	36,352	15,715	209,344	109,757	
16 Depreciation Expense	124,782	99,229	16,210	1,029	389	7	5,184	2,735	
17 Amortization Expense	372,428	296,161	48,380	3,071	1,161	21	15,472	8,163	
18 Taxes Other Than Income	133,109	56,413	25,072	21,599	9,394	7,945	9,086	3,599	
19 Income Taxes - Federal	(168,146)	(71,262)	(31,672)	(27,285)	(11,867)	(10,037)	(11,478)	(4,546)	
20 Income Taxes - State									
21 Income Taxes Deferred	211,595	89,677	39,856	34,335	14,933	12,630	14,444	5,721	
22 Investment Tax Credit Adj									
23 Misc Revenues & Expense	34,005	32,073	505	740	265	265	156	-	
24									
25 Total Operating Expenses	9,518,802	7,784,946	1,131,876	157,169	50,628	26,548	242,208	125,428	
26									
27									
28 Rate Base :									
29 Electric Plant In Service	10,087,049	7,957,318	1,314,289	124,267	44,758	5,590	422,121	218,707	
30 Plant Held For Future Use	-	-	-	-	-	-	-	-	
31 Electric Plant Acquisition Adj.	-	-	-	-	-	-	-	-	
32 Nuclear Fuel	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
33 Prepayments	-	-	-	-	-	-	-	-	
34 Fuel Stock	-	-	-	-	-	-	-	-	
35 Materials & Supplies	-	-	-	-	-	-	-	-	
36 Misc Deferred Debits	2,614,886	1,198,959	364,085	538,933	198,136	180,227	117,536	17,011	
37 Cash Working Capital	442,061	365,381	51,853	6,205	1,824	788	10,503	5,507	
38 Weatherization Loans	-	-	-	-	-	-	-	-	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	
40									
41 Total Rate Base Additions	13,143,997	9,521,657	1,730,227	669,405	244,718	186,605	550,160	241,225	
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation	(474,742)	(377,522)	(61,671)	(3,915)	(1,480)	(27)	(19,722)	(10,405)	
45 Accum Provision For Amortization	(6,335,590)	(4,984,766)	(824,618)	(83,804)	(31,244)	(10,842)	(263,867)	(136,448)	
46 Accum Deferred Income Taxes	(371,351)	(281,021)	(53,130)	(4,688)	(1,556)	2,253	(22,011)	(11,197)	
47 Unamortized ITC	-	-	-	-	-	-	-	-	
48 Customer Advance For Construction	(0)	(0)	(0)	-	-	-	(0)	-	
49 Customer Service Deposits	(2,980,496)	(2,614,613)	(229,160)	(93,146)	-	-	(41,019)	(2,558)	
50 Misc Rate Base Deductions	-	-	-	-	-	-	-	-	
51									
52 Total Rate Base Deductions	(10,162,178)	(8,257,923)	(1,168,578)	(185,552)	(34,281)	(8,616)	(346,619)	(160,609)	
53									
54 Total Rate Base	2,981,819	1,263,734	561,649	483,853	210,437	177,990	203,541	80,615	
55									
56 Return On Rate Base	120,927	51,250	22,777	19,622	8,534	7,218	8,255	3,269	
57 Total Operating Expenses	9,518,802	7,784,946	1,131,876	157,169	50,628	26,548	242,208	125,428	
58 Revenue Credits	(794,730)	(579,857)	(156,324)	(11,560)	(1,047)	(27)	(88,458)	(7,456)	
59									
60 Total Revenue Requirements	8,844,999	7,256,339	998,330	165,231	58,115	33,738	212,004	121,242	
61									
62									
63 Return On Rate Base @ Target ROR	256,311	108,628	48,278	41,591	18,089	15,300	17,496	6,930	
64 Total Operating Expenses Adjusted for Taxes	9,601,822	7,820,131	1,147,514	170,640	56,487	31,503	247,875	127,673	
65 Revenue Credits	(794,730)	(579,857)	(156,324)	(11,560)	(1,047)	(27)	(88,458)	(7,456)	
66									
67 Total Target Revenue Requirements	9,063,404	7,348,902	1,039,468	200,671	73,529	46,775	226,913	127,146	
68									

MISC Summary

PacifiCorp
Cost Of Service By Rate Schedule - Miscellaneous Function
State of Washington
WCA Method - (100 Summer, 100 Winter Hours) - 33%D / 67%E
12 Months Ending December 2009

A	B	C	D	E	F	G	H	I	J
DESCRIPTION		Washington Jurisdiction Normalized	Residential Schedule 16	Small General Service Schedule 24	Large General Service <1,000 kW Schedule 36	Large General Service >1,000 kW Schedule 46I	Large General Dedicated Facilities Schedule 48I	Agricultural Pumping Schedule 40	Street & Area Lighting Sch. 15,51-54,57
14 Operating Expenses		775,514	338,142	113,639	166,310	59,401	59,352	33,587	5,083
15 Operation & Maintenance Expenses		-	-	-	-	-	-	-	-
16 Depreciation Expense		-	-	-	-	-	-	-	-
17 Amortization Expense		-	-	-	-	-	-	-	-
18 Taxes Other Than Income		(318,315)	(126,731)	(43,021)	(73,909)	(28,689)	(32,848)	(12,397)	(720)
19 Income Taxes - Federal		-	-	-	-	-	-	-	-
20 Income Taxes - State		-	-	-	-	-	-	-	-
21 Income Taxes Deferred		-	-	-	-	-	-	-	-
22 Investment Tax Credit Adj		-	-	-	-	-	-	-	-
23 Misc Revenues & Expense		-	-	-	-	-	-	-	-
24 Total Operating Expenses		457,200	211,411	70,618	92,402	30,712	26,504	21,190	4,364
25									
26									
27									
28 Rate Base :									
29 Electric Plant In Service		-	-	-	-	-	-	-	-
30 Plant Held For Future Use		-	-	-	-	-	-	-	-
31 Electric Plant Acquisition Adj.		-	-	-	-	-	-	-	-
32 Nuclear Fuel		-	-	-	-	-	-	-	-
33 Prepayments		-	-	-	-	-	-	-	-
34 Fuel Stock		-	-	-	-	-	-	-	-
35 Materials & Supplies		-	-	-	-	-	-	-	-
36 Misc Deferred Debits		(379,582)	(174,043)	(52,851)	(78,232)	(28,762)	(26,162)	(17,062)	(2,469)
37 Cash Working Capital		23,030	10,042	3,375	4,939	1,764	1,763	997	151
38 Weatherization Loans		2,046,741	836,920	277,909	465,735	179,331	198,816	81,891	6,139
39 Miscellaneous Rate Base		-	-	-	-	-	-	-	-
40									
41 Total Rate Base Additions		1,690,189	672,918	228,433	392,441	152,333	174,417	65,827	3,820
42									
43 Rate Base Deductions :									
44 Accum Provision For Depreciation		-	-	-	-	-	-	-	-
45 Accum Provision For Amortization		-	-	-	-	-	-	-	-
46 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-
47 Unamortized ITC		-	-	-	-	-	-	-	-
48 Customer Advance For Construction		-	-	-	-	-	-	-	-
49 Customer Service Deposits		-	-	-	-	-	-	-	-
50 Misc Rate Base Deductions		-	-	-	-	-	-	-	-
51									
52 Total Rate Base Deductions		-	-	-	-	-	-	-	-
53									
54 Total Rate Base		1,690,189	672,918	228,433	392,441	152,333	174,417	65,827	3,820
55									
56									
57 Return On Rate Base	4.06%	68,545	27,290	9,264	15,915	6,178	7,073	2,670	155
58 Total Operating Expenses		457,200	211,411	70,618	92,402	30,712	26,504	21,190	4,364
59 Revenue Credits		3,039,300	1,237,976	412,656	694,356	267,398	296,463	121,596	8,854
60									
61 Total Revenue Requirements		3,565,045	1,476,676	492,538	802,673	304,288	330,041	145,456	13,373
62									
63									
64 Return On Rate Base @ Target ROR	8.60%	145,285	57,843	19,636	33,733	13,094	14,993	5,658	328
65 Total Operating Expenses Adjusted for Taxes		504,258	230,146	76,978	103,328	31,360	23,023	4,470	4,470
66 Revenue Credits		3,039,300	1,237,976	412,656	694,356	267,398	296,463	121,596	8,854
67									
68 Total Target Revenue Requirements		3,688,844	1,525,964	509,270	831,418	315,446	342,816	150,277	13,653