

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending December 2013**  
**Production WCA Method - 43%D / 57%E, 4 Coincident Peaks**  
**Transmission-Related Costs Allocated Using a 12 CP Method**  
**5.78% = Earned Return on Rate Base**

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	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	140,088,119	2.45%	0.42	153,790,812	91,890,663	24,715,579	28,891,271	5,770,574	2,522,726	13,702,694	9.78%
2	24	Small General Service	48,473,096	11.64%	2.01	41,889,574	27,177,580	6,293,449	6,832,128	772,340	814,077	(6,583,523)	-13.58%
3	36	Large General Service <1,000 kW	66,810,176	8.33%	1.44	62,604,553	43,565,819	10,944,771	6,863,393	6,721	1,223,849	(4,205,623)	-6.29%
4	48T	Large General Service >1,000 kW	26,035,610	8.02%	1.39	24,607,704	17,670,256	4,194,375	2,227,080	28,968	487,026	(1,427,906)	-5.48%
5	48T	Dedicated Facilities	24,940,664	5.83%	1.01	24,911,193	19,691,671	4,263,199	434,304	14,734	507,285	(29,471)	-0.12%
6	40	Agricultural Pumping Service	12,666,289	9.58%	1.66	11,458,277	7,374,323	1,714,566	2,016,867	134,221	218,300	(1,208,012)	-9.54%
7	15,52,54,57	Street Lighting	1,648,057	12.29%	2.13	1,399,898	500,022	33,219	749,856	96,531	20,269	(248,159)	-15.06%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	320,662,012	207,870,335	52,159,157	48,014,899	6,824,088	5,793,532	(0)	0.00%

**Footnotes :**

- Column C : Annual revenues based on January 2013 through December 2013 usage priced at current Washington Tariff.
- Column D : Calculated Return on Ratebase per January 2013 through December 2013 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 2013 through December 2013 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per January 2013 through December 2013 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2013 through December 2013 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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**Transmission-Related Costs Allocated Using a 12 CP Method**  
**7.76% = Target Return on Rate Base**

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Line No.	Schedule No.	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	140,088,119	2.45%	0.42	166,973,068	98,878,343	27,037,485	32,784,051	5,718,288	2,554,902	26,884,950	19.19%
2	24	Small General Service	48,473,096	11.64%	2.01	45,485,541	29,244,955	6,879,577	7,769,414	767,750	823,845	(2,987,555)	-6.16%
3	36	Large General Service <1,000 kW	66,810,176	8.33%	1.44	67,891,665	46,882,933	11,971,989	7,797,887	(286)	1,239,142	1,081,489	1.62%
4	48T	Large General Service >1,000 kW	26,035,610	8.02%	1.39	26,651,264	19,015,956	4,587,979	2,525,075	29,062	493,192	615,654	2.36%
5	48T	Dedicated Facilities	24,940,664	5.83%	1.01	26,864,379	21,192,301	4,663,578	479,764	14,719	514,016	1,923,714	7.71%
6	40	Agricultural Pumping Service	12,666,289	9.58%	1.66	12,475,362	7,935,430	1,873,127	2,314,049	131,816	220,941	(190,927)	-1.51%
7	15,52,54,57	Street Lighting	1,648,057	12.29%	2.13	1,521,998	537,780	36,121	830,498	97,124	20,474	(126,059)	-7.65%
8		Total Washington Jurisdiction	320,662,012	5.78%	1.00	347,863,278	223,687,699	57,049,856	54,500,738	6,758,472	5,866,512	27,201,266	8.48%

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