

**PacifiCorp**  
**Cost Of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending December 2013**  
**WCA Method - 43%D / 57%E; 4 Coincident Peaks**  
**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	2.83%	0.49	152,112,882	91,888,323	23,042,035	28,889,327	5,770,471	2,522,726	12,024,763	8.58%
2	24	Small General Service	48,473,096	11.11%	1.92	42,407,790	27,178,302	6,810,311	6,832,728	772,372	814,077	(6,065,307)	-12.51%
3	36	Large General Service <1,000 kW	66,810,176	8.32%	1.44	62,611,985	43,565,829	10,952,183	6,863,402	6,722	1,223,849	(4,198,191)	-6.28%
4	48T	Large General Service >1,000 kW	26,035,610	7.61%	1.32	24,855,357	17,670,602	4,441,380	2,227,366	28,983	487,026	(1,180,253)	-4.53%
5	48T	Dedicated Facilities	24,940,664	4.74%	0.82	25,595,274	19,692,625	4,945,492	435,097	14,776	507,285	654,610	2.62%
6	40	Agricultural Pumping Service	12,666,289	9.14%	1.58	11,587,059	7,374,503	1,843,011	2,017,016	134,229	218,300	(1,079,230)	-8.52%
7	15,52,54,57	Street Lighting	1,648,057	9.61%	1.66	1,491,665	500,150	124,746	749,963	96,536	20,269	(156,392)	-9.49%
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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**Cost Of Service By Rate Schedule**  
**State of Washington**  
**12 Months Ending December 2013**  
**WCA Method - 43%D / 57%E; 4 Coincident Peaks**  
**7.76% = Target 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	2.83%	0.49	165,136,382	98,876,035	25,205,067	32,782,190	5,718,189	2,554,902	25,048,263	17.88%
2	24	Small General Service	48,473,096	11.11%	1.92	46,052,788	29,245,668	7,445,506	7,769,988	767,781	823,845	(2,420,308)	-4.99%
3	36	Large General Service <1,000 kW	66,810,176	8.32%	1.44	67,899,799	46,882,943	11,980,105	7,797,895	(286)	1,239,142	1,089,623	1.63%
4	48T	Large General Service >1,000 kW	26,035,610	7.61%	1.32	26,922,348	19,016,297	4,858,433	2,525,350	29,076	493,192	886,738	3.41%
5	48T	Dedicated Facilities	24,940,664	4.74%	0.82	27,613,183	21,193,242	5,410,642	480,523	14,759	514,016	2,672,519	10.72%
6	40	Agricultural Pumping Service	12,666,289	9.14%	1.58	12,616,329	7,935,607	2,013,766	2,314,192	131,823	220,941	(49,960)	-0.39%
7	15,52,54,57	Street Lighting	1,648,057	9.61%	1.66	1,622,447	537,907	136,337	830,600	97,130	20,474	(25,609)	-1.55%
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%

**Footnotes :**

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