

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (4 Coincident Peaks) - 100%D / 0%E
Production Variable Costs - 100% Energy; 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	1.55%	0.27	158,810,115	96,680,337	24,725,574	28,913,890	5,771,690	2,718,624	18,721,996	13.36%
2	24	Small General Service	48,473,096	12.32%	2.13	41,341,881	26,654,944	6,292,359	6,829,660	772,218	792,701	(7,131,215)	-14.71%
3	36	Large General Service <1,000 kW	66,810,176	9.44%	1.63	61,105,208	42,135,067	10,941,785	6,856,636	6,388	1,165,331	(5,704,968)	-8.54%
4	48T	Large General Service >1,000 kW	26,035,610	10.39%	1.80	23,424,925	16,541,588	4,192,019	2,221,749	28,705	440,864	(2,610,685)	-10.03%
5	48T	Dedicated Facilities	24,940,664	8.78%	1.52	23,387,773	18,237,946	4,260,165	427,439	14,395	447,827	(1,552,892)	-6.23%
6	40	Agricultural Pumping Service	12,666,289	10.29%	1.78	11,281,077	7,205,230	1,714,213	2,016,068	134,182	211,384	(1,385,212)	-10.94%
7	15,52,54,57	Street Lighting	1,648,057	16.07%	2.78	1,311,033	415,223	33,042	749,456	96,511	16,801	(337,023)	-20.45%
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.

PacifiCorp
Cost Of Service By Rate Schedule
State of Washington
12 Months Ending December 2013
WCA Method - (4 Coincident Peaks) - 100%D / 0%E
Production Variable Costs - 100% Energy; Transmission-Related Costs Allocated using a 12 CP Method
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	1.55%	0.27	172,967,297	104,641,298	27,047,037	32,804,883	5,719,334	2,754,746	32,879,178	23.47%
2	24	Small General Service	48,473,096	12.32%	2.13	44,831,468	28,616,118	6,878,535	7,767,141	767,636	802,039	(3,641,629)	-7.51%
3	36	Large General Service <1,000 kW	66,810,176	9.44%	1.63	66,101,093	45,161,447	11,969,136	7,791,664	(599)	1,179,445	(709,083)	-1.06%
4	48T	Large General Service >1,000 kW	26,035,610	10.39%	1.80	25,238,747	17,657,938	4,585,728	2,520,166	28,815	446,099	(796,863)	-3.06%
5	48T	Dedicated Facilities	24,940,664	8.78%	1.52	25,045,056	19,443,173	4,660,678	473,441	14,402	453,361	104,392	0.42%
6	40	Agricultural Pumping Service	12,666,289	10.29%	1.78	12,263,743	7,731,976	1,872,789	2,313,314	131,779	213,886	(402,546)	-3.18%
7	15,52,54,57	Street Lighting	1,648,057	16.07%	2.78	1,415,873	435,750	35,952	830,130	97,106	16,936	(232,184)	-14.09%
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 :

- 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.