Application No. 26-11-___
Exhibit No. PAC/900
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Direct Testimony of Kenneth Lee Elder Jr

November 2026

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ATTACHED EXHIBITS

Exhibit PAC/901 – Functionalized Revenue Requirements
Confidential Exhibit PAC/902 – Marginal Cost of Service Study
Exhibit PAC/903 – Estimated Effects of Proposed Rate Change Distributed by Rate Schedule
Exhibit PAC/904 – Proposed Revised Tariffs
Exhibit PAC/905 – Billing Determinants and Present and Proposed Prices
Exhibit PAC/906 – Proposed Residential Base Services Charge Calculation
Exhibit PAC/907 – Proposed Deferral Amortization Adjustments
Exhibit PAC/908 – Proposed Washington Service Area Transaction Adjustments
Exhibit PAC/909 – Monthly Billing Comparisons
Exhibit PAC/910 – Affordability Requirements

I. INTRODUCTION AND QUALIFICATIONS

Q. Please state your name, business address and present position with PacifiCorp d/b/a Pacific Power (PacifiCorp).

A. My name is Kenneth Lee Elder, Jr. My business address is 825 N.E. Multnomah St., Suite 2000, Portland, Oregon 97232. My present position is Director, Pricing and Tariff Policy.

Q. Briefly describe your educational and professional background.

A. I have a Bachelor's Degree in Agriculture Business from Tarleton State University and a Master's Degree in Agricultural and Resource Economics from Colorado State University. I have been employed by PacifiCorp since July 2016 where I have managed load forecasting and load research. From 2008 through 2016, I was an economist for a natural resource consulting firm. From 2004 through 2008, I was an economist for the University of Alaska Fairbanks. In May 2025, I assumed my current position.

Q. Have you appeared as a witness in previous regulatory proceedings?

A. Yes. I have testified on behalf of PacifiCorp in regulatory proceedings in Wyoming, Utah, Oregon, and Washington.

II. PURPOSE OF TESTIMONY

Q. What is the purpose of your direct testimony?

A. I present the development of the company's functionalized revenue requirements, supporting marginal cost of service study for the forecasted 12 months ending December 31, 2027 (Test Period), and the company's proposed rate spread, rate design, and tariff revisions.

III. FUNCTIONALIZED REVENUE REQUIREMENTS

Q. Please explain Tables 1 through 4 in Exhibit PAC/901.

A. Table 1 provides both the present and proposed Test Period revenue requirement for each of the functionalized service categories: Production, Federal Energy Regulatory Commission (FERC) Transmission, State Transmission and Distribution. This includes the proposed changes in terms of both dollars and percentage. Table 2 provides the same information as Table 1, but with service schedule-level detail, and in terms of both dollars and cents per kilowatt-hour. Table 3 provides a functionalized version of the Test Period Results of Operations Summary supported by company witness Sherona L. Cheung (Exhibit PAC/800). Table 4 provides the same information as Table 3, but with FERC Account-level detail.

Q. Please describe how you functionalized the Test Period Results of Operations provided in Table 3.

A. Functionalization is the process of separating expenses and rate base items according to utility function. The production function consists of the costs associated with power generation, including mining and wholesale purchases. The transmission function includes the costs associated with the high-voltage system utilized for the bulk transmission of power from generation sources and interconnected utilities to load centers. The distribution function includes the radial distribution system that connects customers to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops, billing, collections, and customer service. Also, consistent with the company's 2023 General Rate Case,[1] the company unbundled a

[1] *In the Matter of the Application of PacifiCorp (U-901-E), for an Order Authorizing a General Rate Increase Effective January 1, 2023,* A.22-05-006 (May 5, 2022).

subfunction within Distribution specifically for the provision of lighting equipment that the company provides for company-owned street and area lights.

Q. Please describe how you unbundled the revenue requirement for each of the functional categories.

A. Traditional revenue requirement methodology—that is, recovery of costs plus a return on rate base—was used to determine state and functional category revenue requirements. Costs, rate base assets, and the company's proposed rate increase were drawn from the company's Test Period Results of Operations for the state of California, as supported by the testimony of company witness Cheung. As described by witness Cheung, the revenue requirements shown in Table 1 of Exhibit PAC/800 exclude costs associated with the Energy Cost Adjustment Clause (ECAC).

IV. MARGINAL COST OF SERVICE STUDY

Q. Can you please explain the purpose of Table 1 of Confidential Exhibit PAC/902?

A. Table 1 of Confidential Exhibit PAC/902 provides a summary of the marginal cost of service study, which is used to allocate the functionalized revenue requirement to the service schedules in Table 2 of Exhibit PAC/901. This information is used to support the price change proposal I discuss below.

Q. Can you please explain how Table 1 of Confidential Exhibit PAC/902 summarizes the marginal cost of service study?

A. Table 1 of Confidential Exhibit PAC/902 shows the company's marginal cost of resources required to produce one additional unit of electricity or to add one additional customer. The table shows both the total costs and the costs per unit, by both function and service schedule. To show how these costs range over different time periods, the

table provides them for both a one-year period and a ten-year period. One-year costs include only changes in operating costs, while ten-year costs also include the cost of expanding facilities. The cost of added facilities results in long-run costs, which are higher than short-run costs. Short-run costs include only one year of production energy costs and some billing costs. Long-run costs include ten years of production plus transmission and distribution costs, and are the primary tool used in setting the retail tariff prices I will discuss later in my testimony.

Q. Have you included supporting data for the marginal cost of service study summarized in Table 1 of Confidential Exhibit PAC/902?

A. Yes. Confidential Exhibit PAC/902 includes six additional summary tables (Tables 2 through 7), which show the calculation of each of the per-unit costs summarized in Table 1.

Q. Please explain how Tables 2 through 7 show the calculation of each of the per-unit costs summarized in Table 1.

A. Each table shows the unit cost calculations for a different function and cost class. Tables 2 and 3 are for the production and transmission functions, respectively. As with previous studies, this study classifies these functions as related to both demand and energy. Tables 4 and 5 are for the Distribution Substation and Distribution Pole and Conductor functions, respectively, which are classified to demand. Table 6 shows all remaining Distribution costs, including Line Transformer, Service Drop, Meter, and Customer Accounting functions, which are classified to commitment. Table 7 shows all Distribution – Lighting costs, including the company's lighting installation, operation, and maintenance costs, which are classified to commitment.

Q. How did the company prepare the data that supports Confidential Exhibit PAC/902?

A. The company used a similar methodology to previous California general rate cases, including the company's most recent California general rate case, the 2023 Rate Case. Consistent with the Commission's decision on the company's 1992 general rate case,[2] production at full marginal cost is based on a ten-year forecast of production costs, no line transformer costs are classified as demand-related (resulting in 100 percent of the line transformer costs in this study continuing to be classified as commitment costs), and pole and conductor costs continue to be classified entirely to demand with a nominal levelized carrying charge.

Q. Does this marginal cost study employ the New Customer Only (NCO) method for determining marginal transformer, meter, and service costs?

A. Yes. Consistent with the 2023 Rate Case, the company continues to utilize the NCO method for determining marginal transformer, meter, and service costs.

Q. Can you explain how you calculated the production costs?

A. Production costs in this study are based on the company's most recent avoided cost calculations. These new resource costs are based on the fixed and variable costs of a combined cycle combustion turbine (CCCT), which operates as a base load unit. This recognizes that base load production produces dual products of capacity and energy. The cost of the CCCT is split into capacity and energy components. The fixed cost of a simple cycle combustion turbine (SCCT) defines the fixed costs of the CCCT that are assigned to capacity. CCCT fixed costs which are in excess of SCCT fixed costs are

[2] *E.g., In the Matter of the Application of PacifiCorp for Approval of Rate Increase and of Alternative Form of Regulation*, D.93-12-016, at Attachment A, 19, 28 (Dec. 3, 1993).

assigned to energy and are added to the variable costs of the CCCT to determine total avoided energy costs. Capacity and energy costs are brought to their present value, summed and an annual charge is applied to the total.

The capacity cost calculation considers both the 12 monthly PacifiCorp system coincident peaks and the hours with Loss of Load Probability (LOLP) that are used by resource planning. The calculation weights these two measurements of capacity at 50 percent each for the determination of system peak for each class. The study considers all 12 monthly peaks, since capacity is important each month for meeting peak loads, load following, thermal maintenance and special sales. The study also considers the LOLP hours because those are the hours of potential greatest stress to the company's system.

Q. Can you explain how you calculated transmission costs?

A. I based my calculation of transmission costs in this study on the company's five-year (2026–2030) forecast of transmission investments that can be clearly identified with an increase in capacity. The study classifies the growth-related transmission investments as related entirely to demand, and any bulk power line investments as related both to demand and energy in the same proportions as the long-run marginal cost of production resources.

Q. Can you explain how you calculated distribution substation costs?

A. Marginal substation costs are determined using the per-kilowatt (kW) cost of recent and planned substation additions. The cost per kW is determined by dividing growth-related distribution substation investment by the related increase in substation capacity and multiplying by the substation utilization factor. The study classifies substation

marginal costs as related entirely to demand, and the study allocates them to the service schedules based on each service schedule's distribution peak. To reflect the seasonality of these peaks, the study weights them by the load of substations peaking in each month.

Q. Can you explain how you calculated the distribution pole and conductor costs?

A. The study calculates distribution pole and conductor costs using the company's distribution circuit model, which focuses on several key characteristics that influence cost of distribution service. Among these are customer density, size, usage characteristics, and location on the circuit. The study assumes a hypothetical circuit with seven branches of equal length using composite line statistics and current cost estimates for the company's California service territory. The unit cost of each branch of the circuit is calculated by dividing the total cost of the branch by the branch peak kW (circuit kW peak of all customers located on, or served downstream from, that branch).

Q. Can you explain how you calculated the distribution line transformer, meter, and service drop costs?

A. Calculating costs per customer using the NCO method requires the development of 1) investment costs, 2) hookup and replacement values based on total and incremental new customers, and 3) a present value revenue requirement (PVRR) for California distribution assets.

First, transformer costs are calculated using a least squares regression analysis of the current installed cost versus size of the company's commonly installed transformers. The fixed and load-size components are separated by the nature of this

statistical technique. The regression provides an intercept term, which represents the fixed component, and a slope, which represents the load size cost per kW. Since the company agreed not to classify transformer costs as demand-related in subsequent marginal cost studies, both the fixed and load-size transformer costs have been classified as commitment costs in this study. Service costs include the costs of new service drop investment plus associated operations and maintenance (O&M) expenses. Average service drop investments are determined for each customer load size by analyzing service requirements, such as single or three-phase service and voltage level. Service drop O&M is based on the average of ten years of historical expenditures. Metering costs include the cost of metering equipment associated with O&M. Average meter investments are determined for each customer load size by also analyzing service requirements similar to those for service drops. Meter O&M is based on historical expenditure.

Second, for each customer group, the incremental new customer sites that went into service between 2021 and 2025 were used to develop average new hookups, and a plant replacement percentage based upon the average life of the equipment was applied to December 2027 customer counts to calculate a plant replacement value.

Finally, a current PVRR value for California distribution assets was used to derive the transformer, service, and meter costs for each rate schedule.

Q. Can you explain how you calculated the customer accounting costs?

A. This category includes the costs of billing, payment processing, debt recovery, customer accounting, and customer service activities. Customer accounting and customer service expenses are based on historical expenditures and are assigned to each

service schedule based on the various resources required to perform billing, collections, and customer service activities for different types of customers.

V. RATE SPREAD

Q. Please summarize the company's proposed rate spread.

A. The company's proposed rate spread recommends the following net price changes by rate schedule:

Table 1—Proposed Net Price Change by Customer Class

Rate Schedule	Proposed Price Change
Residential	56.9%
General Service	
Schedule A-25	56.9%
Schedule A-32	57.1%
Schedule A-36	57.0%
Large General Service	
Schedule AT-48	58.0%
Irrigation Schedule PA-20	57.4%
Lighting	55.6%
Overall	57.0%

The rate impacts in this table and described throughout my testimony reflect the impact on total net revenues including power cost revenues from the company's ECAC and adder rate schedules, while excluding the effect of the proposed Washington Service Area Transfer adjustments.

Q. What is the basis for the company's proposed rate spread?

A. The proposed base revenue requirement increase is $82.8 million, or 56.8 percent. On a net basis, and including the proposed deferral amortizations I discuss in greater detail below, the overall net price increase proposed in this case is approximately $102.6 million, which is an increase of 57.0 percent on a net basis. The company proposes to implement the base price change following the functionalized revenue requirement by

customer class that I presented in Exhibit PAC/901, while also proposing to balance rate spread amongst the customer classes. Considering the cost of service results and the size of the overall proposed increase, the company's proposed rate spread adjusts the base rate change to an equal percentage basis for all customer classes. Variations to customer class impacts in the ultimate net rate change shown in the table above are due to the additional impacts of the existing ECAC and other adjustment riders and proposed new deferral amortization adjustments.

Q. Why has the company proposed an equal percentage base rate spread?

A. The purpose of the company's proposed rate spread is to balance rate impacts and recover the proposed revenue requirement. Considering the overall size of the increase, setting the base rate spread at an equal percentage for all customer classes will balance the impact to all customer groups.

Q. Has the Commission approved rate spread adjustments in prior PacifiCorp rate cases?

A. Yes. The Commission approved a capped percent increase to residential and certain general service customers slightly above the overall rate increase in PacifiCorp's 2011 rate case.[3] The Commission approved similar rate spread adjustments in the company's 2019[4] and 2023[5] general rate cases, to limit more significant changes to certain classes.

[3] *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2011,* A.09-11-015, (Nov. 20, 2009).
[4] *In the Matter of the Application of PacifiCorp (U-901-E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019,* D.20-02-025 (Feb. 6, 2020).
[5] *In the Matter of the Application of PacifiCorp (U-901-E), for an Order Authorizing a General Rate Increase Effective January 1, 2023,* D.23-12-016 (Dec. 15, 2023).

Q. Please describe Exhibit PAC/903.

A. Exhibit PAC/903 details the company's proposed rate spread and shows the proposed revenue requirement by rate schedule. On an overall basis, the proposal produces an $82.8 million or 56.8 percent base increase to the company's jurisdictional revenue requirement in California, including ECAC, or a $102.6 million or 57.0 percent overall net rate increase including the impact of revenue from non-base rate adjustment schedules,[6] and the proposed new deferral amortization adjustments.

Q. Please identify Exhibit PAC/904.

A. Exhibit PAC/904 contains the company's proposed revised tariffs in this case. New tariffs and proposed changes to the tariffs, in addition to the proposed rates, are described in my testimony below.

VI. RATE DESIGN AND TARIFF CHANGES

Q. Please generally describe the company's rate design proposals.

A. In general, the company's proposed rates are designed to achieve the target functionalized revenue requirement changes by applying an equal percentage change by function to each applicable price component, with some minor adjustments made to better tie rates to the functionalized cost of service.

[6] Non-base-rate adjustment schedules reflected in the exhibit include Schedule ECAC-94 Deferred ECAC, Schedule GHG-92 Surcharge to Recover Greenhouse Gas Carbon Pollution Permit Cost, Schedule S-95 Surcharge to Recovery Mobilehome Park Utility Upgrade Program Costs, Schedule S-96 Surcharge to Recover Costs Recorded in Catastrophic Event Memorandum Account, Schedule S-97 Wildfire Mitigation Memorandum Accounts Adjustment, Schedule S-98 Revenue Requirement Memorandum Account Adjustment, Schedule S-191 Surcharge to Fund Public Purpose Programs, Schedule S-192 Surcharge to Fund Energy Savings Assistance Program and Schedule S-195 Tax Reform Memorandum Account Adjustment.

Q. Have you prepared an exhibit which shows present and proposed rates and revenues for each rate schedule?

A. Yes. Exhibit PAC/905 provides the forecast billing determinants and shows functionalized present and proposed rates along with functionalized present and proposed revenues by rate schedule.

Q. What does the company propose for the income-graduated base services charges for residential customers?

A. The company proposes increasing the base services charges on Schedules D and DL-6. Table 2 summarizes these increases by dwelling and income-tier.[7]

Table 2: Present and Proposed Residential Base Services Charges

Schedule	Dwelling	Income Tier	Present	Proposed
D	Single Family	3	$26.34	$41.95
D	Multi-Family	3	$15.77	$25.30
DL-6	Single Family	2 (CARE)	$13.43	$21.39
DL-6	Multi-Family	2 (CARE)	$8.04	$12.90
DL-6	Single Family	1 (CARE Plus)	$5.00	$7.96
DL-6	Multi-Family	1 (CARE Plus)	$2.99	$4.80

The company based the proposed Schedule D charges on the methodology that the Commission approved for the company in Rulemaking 22-07-005. This includes setting these charges to recover the company's "Marginal Customer Access Costs" plus maintenance of overhead line expenses in FERC account 593. Exhibit PAC/906 provides support for the Schedule D charges in Table 2. The company then discounted the Schedule D charges consistent with the present income-tier discounts to produce

[7] Tier 2 customers are California Alternative Rates for Energy (CARE) customers at or below 200 percent of the federal poverty level. Tier 1 customers are CARE Plus customers at or below 100 percent of the federal poverty level.

the Schedule DL-6 tier 2 and 1 charges in Table 2.[8] This included a 49 percent discount for tier 2 and an 81 percent discount for tier 1.

VII. SERVICE TO POTENTIAL NEW LARGE LOAD CUSTOMERS

Q. Please briefly describe the current applicability of Schedules AT-48 and AT-47.

A. For all customers requiring service at or above 500 kilowatts, Schedule AT-48 applies to full requirements service, and Schedule AT-47 applies to partial requirements service.

Q. What is the maximum demand that the company expects a customer on these Schedules to register during the Test Period?

A. The company does not expect any customer to register more than 4,500 kilowatts during the Test Period.

Q. Assuming a customer with a much higher demand such as a large data center requests service, do you think Schedule AT-48 or AT-47 should apply to such a customer?

A. No. Treating a very large customer in the same way as other Schedule AT-48 or AT-47 customers could create risks for the company and existing customers. Rather than applying Schedule AT-48 or AT-47, the company proposes the tariff require special contract arrangements.

[8] D.24-05-028; Advice Letter 789-E (eff. Jun. 1, 2026) (the Commission approved PacifiCorp's income graduated Base Services Charges in 2026, as authorized by Resolution E-5396. "Marginal Customer Access Costs" include the company's marginal cost of transformers, service drops, meters, and customer accounting).

Q. Has the company prepared revised tariff sheets that cap the applicability of Schedules AT-48 and AT-47 and require special contract arrangements for customers exceeding the cap?

A. Yes. Please refer to the Schedule AT-48 and AT-47 tariff sheets in Exhibit PAC/904, which show that the company is proposing for Schedules AT-48 and AT-47 to no longer apply to any customer requiring service above 30,000 kilowatts, and for these customers to require special contract arrangements instead.

Q. Is there a precedent for requiring customers with loads exceeding 30,000 kilowatts to take service under special contract arrangements in any other jurisdiction in which the company operates?

A. Yes. The company's tariffs in Idaho require any customer that is greater than 30,000 kilowatts to take service under special contract arrangements.[9] It is in the public interest to adopt a similar requirement for the company's California customers. California and Idaho are the company's smallest jurisdictions, and large new loads have an outsized impact on affordability for these smaller customer bases.

[9] *E.g.,* PacifiCorp Idaho Electric Service Schedule No. 6, Electric Service Schedule No. 6A, Electric Service Schedule No. 9, Electric Service Schedule No. 23, and Electric Service Schedule No. 23A, and Electric Service Schedule No. 31.

VIII. PROPOSED DEFERRAL AMORTIZATION ADJUSTMENTS

Q. Please describe the company's proposal to recover the deferred amounts relating to the Wildfire Mitigation Plan Memorandum Account (WMPMA), the Fire Risk Mitigation Memorandum Account (FRMMA), the Wildfire Expense Memorandum Account Incremental Insurance Costs Sub-Account (WEMAIICSA) and the Wildfire and Natural Disaster Resilience Rebuild (WNDRR) program as described in the direct testimony of company witness Cheung.

A. The company proposes to recover the annual amortization amount related to the incremental costs for the WMPMA and FRMMA through an adder to the existing Schedule S-97, Wildfire Mitigation Memorandum Accounts, which is already amortizing amounts related to these two memorandum accounts. To recover the annual amortization amounts for the WEMAIICSA and WNDRR, the company proposes two new adjustment schedules, S-194 and S-196. The company proposes to recover these adjustments from all customers on an equal percentage of base revenues rate spread through per kilowatt-hour charges. This rate spread and rate design is consistent with the existing WMMA rate spread, reasonable for the types of costs being recovered, and pragmatic considering the company's overall proposed increase in this case.

Q. Have you prepared an exhibit which shows the calculation of the rates for these proposed adjustments?

A. Yes. Exhibit PAC/907 shows the calculation of the proposed rates for these adjustments, and Exhibit PAC/904 contains the proposed tariffs.

IX. PROPOSED WASHINGTON SERVICE AREA TRANSACTION ADJUSTMENTS

Q. What rate adjustments does the company propose to implement the Washington Service Area Transfer (SAT)-related revenue requirement increase and the annual amortization of the WATMA goodwill credit described by company witness Cheung?

A. The company proposes two new adjustment rates to bring the SAT revenue requirement increase and WATMA amortization credit described in the direct testimony of company witness Cheung into rates. Both adjustments are proposed to take effect on the latter of the effective date of this general rate case, or the close of the Washington SAT. First, the company proposes a new Schedule SAT-80, Washington Service Area Transaction Revenue Requirement Adjustment, to recover the increased California revenue requirement due to the Washington SAT. Schedule SAT-80 would be a base rate adjustment and would stay in effect until the base revenue requirement is reset in a general rate case to reflect the effects of the SAT. Second, the company proposes a new net adder, Schedule S-199, WATMA Adjustment to distribute to customers the proposed annual amortization amount of expected goodwill credits as a result of the transaction.

Q. Have you prepared an exhibit which shows the proposed new adjustment rates and the net impact of the proposed SAT-related rate changes?

A. Yes. Exhibit PAC/908 shows the calculation of the proposed rates for both adjustments and page 3 of the exhibit shows the incremental net rate impact of the two adjustments. The overall combined impact to customers is an increase of approximately $807

thousand dollars or 0.3 percent. This incremental increase is not reflected in the other rate impacts I present in my testimony and exhibits.

X. CUSTOMER IMPACTS

Q. Have you prepared an exhibit which shows the impact of the proposed rates on customers?

A. Yes. Exhibit PAC/909 details the customer impacts of the company's proposed rates. For each rate schedule, it shows the change in monthly billing between present and proposed rates for customers of various sizes. The impact is shown as a dollar amount and as a percentage of the present bill.

Q. What is the proposed impact to the average residential customer's bill?

A. The average residential customer on Schedule D will see an average monthly bill increase of approximately $121.15 as a result of the proposed rate change. The average customer on the CARE bill discount program will see a monthly bill increase of approximately $90.24.

Q. Have you prepared an exhibit detailing the affordability requirements from Appendix A of D.25-12-044?

A. Yes. Exhibit PAC/910 presents the affordability metrics required by D.25-12-044.

Q. Does the company's proposal take affordability for income-qualified residential customers into account?

A. Yes. The company addresses affordability for income-qualified customers through programs such as the California Alternative Rates for Energy (CARE) program, which provides a 25 percent bill discount to qualifying low-income residential customers on Schedule DL-6. Additionally, the Base Services Charges I describe above are income

graduated and provide a much lower monthly basic charge for energy burdened customers on the CARE and CARE Plus programs, resulting in lower monthly bill impacts from this rate case. The company also offers the Energy Savings Assistance program, which provides no-cost energy-efficiency and weatherization measures for income qualifying customers helping to lower their overall energy usage and energy costs.

XI. CONCLUSION

Q. Please summarize your testimony.

A. The company used cost of service and pricing methodologies very similar to those used in its 2023 Rate Case. I recommend that the California Public Utilities Commission approve the company's proposed cost of service study. The company's proposed rate spread, rates and tariffs are reasonable and fairly reflect the cost of serving customers. I recommend the Commission approve the company's proposed rate spread, rates and tariffs.

Q. Does this conclude your testimony?

A. Yes.

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BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Functionalized Revenue Requirements

November 2026

PacifiCorp - State of California
Table 1 - Required Rate Change, per Functionalized Revenues for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H
1			Transmission				Distribution	
2		Production	FERC	State	Distribution	Distribution - Lighting	+ Distribution - Lighting	Total
3	Present $	32,669,874	4,948,278	4,763,515	69,744,419	-	69,744,419	112,126,086
4	Proposed $	32,078,263	6,653,471	7,847,385	147,431,164	922,765	148,353,929	194,933,047
5	Change $	(591,611)	1,705,192	3,083,870			78,609,510	82,806,962
6	Change %	-1.81%	34.46%	64.74%			112.71%	73.85%

PacifiCorp - State of California
Table 2 - Present and Proposed Functionalized Revenues by Schedule for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
1				Transmission				Distribution	
2			Production	FERC	State	Distribution	Distribution - Lighting	+ Distribution - Lighting	Total
3									
4	Present $	Schs.D,DL-6	16,182,761	2,145,177	2,254,811	37,557,549		37,557,549	58,140,298
5	Present $	Sch.DM-9	4,237	578	607	7,982		7,982	13,404
6	Present $	Sch.DS-8	78,983	10,766	11,316	113,815		113,815	214,880
7	Present $	Sch.A-25	2,598,274	323,201	338,618	7,514,520		7,514,520	10,774,613
8	Present $	Sch.A-32	4,988,144	951,109	644,728	9,648,899		9,648,899	16,232,880
9	Present $	Sch.A-36	2,290,526	218,470	292,468	3,005,590		3,005,590	5,807,054
10	Present $	Sch.AT-48	3,344,675	407,041	509,895	2,421,923		2,421,923	6,683,534
11	Present $	Sch.PA-20	3,021,270	878,126	684,561	8,873,209		8,873,209	13,457,165
12	Present $	Sch.OL-15	38,712	1,192	6,702	199,864		199,864	246,470
13	Present $	Sch.LS-51	36,077	1,466	6,216	223,929		223,929	267,688
14	Present $	Sch.LS-53	51,212	5,908	8,768	89,762		89,762	155,650
15	Present $	Sch.OL-42	8,053	975	824	29,284		29,284	39,136
16	Present $	Sch.DE-12	(9,400)	(1,236)	(1,299)	(19,508)		(19,508)	(31,443)
17	Present $	AGA & PB	36,350	5,505	5,300	77,600		77,600	124,756
18	Present $	Total	32,669,874	4,948,278	4,763,515	69,744,419		69,744,419	112,126,086
19									
20	Proposed $	Schs.D,DL-6	15,997,154	2,885,235	4,080,719	83,558,153	-	83,558,153	106,521,261
21	Proposed $	Sch.DM-9	3,688	777	941	19,264	-	19,264	24,670
22	Proposed $	Sch.DS-8	59,124	14,480	15,082	308,822	-	308,822	397,507
23	Proposed $	Sch.A-25	2,289,441	434,701	518,222	15,803,486	-	15,803,486	19,045,849
24	Proposed $	Sch.A-32	4,540,377	1,279,229	1,058,396	19,436,386	-	19,436,386	26,314,388
25	Proposed $	Sch.A-36	2,152,023	293,839	473,500	5,606,190	-	5,606,190	8,525,552
26	Proposed $	Sch.AT-48	2,982,015	547,465	672,623	5,198,060	-	5,198,060	9,400,163
27	Proposed $	Sch.PA-20	3,963,894	1,181,068	1,013,324	17,291,002	-	17,291,002	23,449,287
28	Proposed $	Sch.OL-15	7,722	1,603	1,369	47,105	302,092	349,197	359,892
29	Proposed $	Sch.LS-51	9,554	1,972	1,694	23,301	620,673	643,974	657,193
30	Proposed $	Sch.LS-53	38,713	7,946	6,865	65,286	-	65,286	118,810
31	Proposed $	Sch.OL-42	6,897	1,311	1,557	38,828	-	38,828	48,592
32	Proposed $	Sch.DE-12	(8,689)	(1,662)	(2,206)	(42,317)		(42,317)	(54,874)
33	Proposed $	AGA & PB	36,350	5,505	5,300	77,600		77,600	124,756
34	Proposed $	Total	32,078,263	6,653,471	7,847,385	147,431,164	922,765	148,353,929	194,933,047
35									
36									
37	Present ¢/kWh	Schs.D,DL-6	4.428	0.587	0.617			10.277	15.909
38	Present ¢/kWh	Sch.DM-9	4.307	0.588	0.617			8.114	13.625
39	Present ¢/kWh	Sch.DS-8	4.307	0.587	0.617			6.206	11.717
40	Present ¢/kWh	Sch.A-25	4.719	0.587	0.615			13.648	19.569
41	Present ¢/kWh	Sch.A-32	4.621	0.881	0.597			8.938	15.037
42	Present ¢/kWh	Sch.A-36	4.378	0.418	0.559			5.744	11.098
43	Present ¢/kWh	Sch.AT-48	4.636	0.564	0.707			3.357	9.265
44	Present ¢/kWh	Sch.PA-20	3.335	0.969	0.756			9.795	14.855
45	Present ¢/kWh	Sch.OL-15	5.227	0.161	0.905			26.985	33.278
46	Present ¢/kWh	Sch.LS-51	5.306	0.216	0.914			32.932	39.368
47	Present ¢/kWh	Sch.LS-53	5.078	0.586	0.869			8.901	15.434
48	Present ¢/kWh	Sch.OL-42	4.850	0.587	0.496			17.637	23.571
49	Present ¢/kWh	Total	4.367	0.661	0.637			9.324	14.989
50									
51	Proposed ¢/kWh	Schs.D,DL-6	4.377	0.789	1.117			22.864	29.148
52	Proposed ¢/kWh	Sch.DM-9	3.749	0.790	0.956			19.582	25.078
53	Proposed ¢/kWh	Sch.DS-8	3.224	0.790	0.822			16.839	21.675
54	Proposed ¢/kWh	Sch.A-25	4.158	0.790	0.941			28.702	34.591
55	Proposed ¢/kWh	Sch.A-32	4.206	1.185	0.980			18.005	24.376
56	Proposed ¢/kWh	Sch.A-36	4.113	0.562	0.905			10.714	16.294
57	Proposed ¢/kWh	Sch.AT-48	4.134	0.759	0.932			7.206	13.031
58	Proposed ¢/kWh	Sch.PA-20	4.376	1.304	1.119			19.087	25.886
59	Proposed ¢/kWh	Sch.OL-15	1.043	0.216	0.185			47.147	48.591
60	Proposed ¢/kWh	Sch.LS-51	1.405	0.290	0.249			94.707	96.651
61	Proposed ¢/kWh	Sch.LS-53	3.839	0.788	0.681			6.474	11.781
62	Proposed ¢/kWh	Sch.OL-42	4.154	0.790	0.938			23.385	29.266
63	Proposed ¢/kWh	Total	4.288	0.889	1.049			19.832	26.059
64									

Note: AGA = Annual Guarantee Adjustment and PB = Paperless Billing (See Sch.300)

PacifiCorp - State of California
Table 3 - Summary of Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G
1	Description	Description Detail	Production	Transmission	Distribution	Distribution - Lighting	Total
2							
3	Operating Revenue	General Business	26,112,305	2,919,282	82,614,568	479,931	112,126,086
4	Operating Revenue	Special Sales	-	-	-	-	-
5	Operating Revenue	Other	348,128	2,585,210	2,121,522	201	5,055,061
6	Operating Revenue	Total	26,460,433	5,504,492	84,736,090	480,132	117,181,147
7							
8	Operating Expense	Operation & Maintenance	11,464,015	2,726,877	43,769,406	146,229	58,106,526
9	Operating Expense	Depreciation	11,302,992	3,487,721	26,664,660	241,872	41,697,244
10	Operating Expense	Amortization	1,255,711	37,731	920,177	3	2,213,622
11	Operating Expense	Taxes Other Than Income	2,606,732	1,867,696	4,145,258	14,732	8,634,418
12	Operating Expense	Income Taxes - Federal	(826,023)	(4,768,870)	584,835	25,915	(4,984,143)
13	Operating Expense	Income Taxes - State	(186,640)	(1,080,017)	132,449	5,869	(1,128,339)
14	Operating Expense	Income Taxes - Deferred	(99,515)	1,424,647	(1,606,047)	(23,544)	(304,459)
15	Operating Expense	Investment Tax Credit Adj	-	-	-	-	-
16	Operating Expense	Misc Revenues & Expense	12,830	2,677	17,850	-	33,357
17	Operating Expense	Total	25,530,102	3,698,461	74,628,587	411,076	104,268,226
18							
19	Operating Revenue For Return		930,332	1,806,031	10,107,503	69,056	12,912,921
20							
21	Rate Base Addition	Electric Plant In Service	230,015,734	188,351,364	929,641,221	6,005,671	1,354,013,991
22	Rate Base Addition	Plant Held For Future Use	2,295	14,064	3,899	-	20,258
23	Rate Base Addition	Miscellaneous Deferred Debits	13,486,189	1,379,880	5,730,215	21,258	20,617,542
24	Rate Base Addition	Electric Plant Acquisition Adj	33,128	-	-	-	33,128
25	Rate Base Addition	Pensions	2,891,159	679,129	2,654,619	17,226	6,242,133
26	Rate Base Addition	Prepayments	1,110,198	483,800	909,249	5,900	2,509,147
27	Rate Base Addition	Fuel Stock	(109,199)	-	-	-	(109,199)
28	Rate Base Addition	Materials & Supplies	5,778,854	152,129	1,697,601	11,016	7,639,600
29	Rate Base Addition	Working Capital	(3,492,204)	408,709	2,052,967	12,791	(1,017,737)
30	Rate Base Addition	Weatherization Loans	-	-	-	-	-
31	Rate Base Addition	Miscellaneous	-	-	-	-	-
32	Rate Base Addition	Total	249,716,153	191,469,074	942,689,772	6,073,863	1,389,948,862
33							
34	Rate Base Deduction	Accum Provision For Depreciation	(105,246,773)	(44,797,130)	(199,792,918)	(1,006,542)	(350,843,363)
35	Rate Base Deduction	Accum Provision For Amortization	(904,137)	(314,678)	(1,097,333)	(4,972)	(2,321,120)
36	Rate Base Deduction	Accum Deferred Income Taxes	(48,385,954)	(12,208,438)	(13,203,238)	(88,557)	(73,886,186)
37	Rate Base Deduction	Unamortized ITC	(752)	(177)	(690)	(4)	(1,623)
38	Rate Base Deduction	Customer Advance For Construction	-	(3,607,137)	(139,649)	-	(3,746,786)
39	Rate Base Deduction	Customer Service Deposits	-	-	-	-	-
40	Rate Base Deduction	Miscellaneous	(28,108,585)	(340,191)	219,358	4,604	(28,224,814)
41	Rate Base Deduction	Total	(182,646,201)	(61,267,750)	(214,014,471)	(1,095,471)	(459,023,892)
42							
43	Total Rate Base		67,069,952	130,201,324	728,675,301	4,978,392	930,924,970
44							
45	Return On Rate Base		1.387%	1.387%	1.387%	1.387%	1.387%

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1	440	Residential Sales							
2			S						58,656,490
3									
4									58,656,490
5									
6	442	Commercial & Industrial Sales							
7			S						53,046,258
8			SE	P					-
9			SG	PT					-
10									53,046,258
11									
12	444	Public Street & Highway Lighting							
13			S						423,338
14									423,338
15									
16	445	Other Sales to Public Authority							
17			S						-
18									
19									-
20									
21	448	Interdepartmental							
22			S	D					-
23			SO	GP					-
24									-
25									
26	Total Sales to Ultimate Customers				26,112,305	2,919,282	82,614,568	479,931	112,126,086
27									
28	447	Sales for Resale-Non NPC							
29			S	P	-	-	-	-	-
30					-	-	-	-	-
31									
32	447NPC	Sales for Resale-NPC							
33			SG	P	-	-	-	-	-
34			SG	P	-	-	-	-	-
35			SE	P	-	-	-	-	-
36					-	-	-	-	-
37									
38		Total Sales for Resale			-	-	-	-	-
39									
40	449	Provision for Rate Refund							
41			S	P	-	-	-	-	-
42			SG	P	-	-	-	-	-
43					-	-	-	-	-
44									
45		State Revenue Credit		REVREQ-CA	-	-	-	-	-
46									
47		AGA Revenue Credit		D	-	-	-	-	-
48		AGA Revenue Credit		T	-	-	-	-	-
49									
50	Total Sales from Electricity				26,112,305	2,919,282	82,614,568	479,931	112,126,086
51									
52	Other Electric Operating Revenues								
53	450	Forfeited Discounts & Interest							
54			S	D	-	-	499,493	-	499,493
55			SO	D	-	-	-	-	-
56					-	-	499,493	-	499,493
57									
58	451	Misc Electric Revenue							
59			S	D	-	-	361,726	-	361,726
60			SG	GP	-	-	-	-	-
61			SO	GP	91	72	69	0	233
62					91	72	361,796	0	361,959
63									
64	453	Water Sales							
65			SG	P	89	-	-	-	89
66					89	-	-	-	89
67									
68	454	Rent of Electric Property							
69			S	D	-	-	1,229,379	-	1,229,379
70			SG	T	-	27,648	-	-	27,648
71			SG	T	-	-	-	-	-
72			SO	GP	40,591	31,761	30,855	200	103,407
73					40,591	59,409	1,260,234	200	1,360,434
74									
75	456	Other Electric Revenue							
76			S	OTHSG	-	-	-	-	-
77			CN	D	-	-	-	-	-
78			SE	OTHSE	1,074	268,953	-	-	270,027
79			SO	OTHSO	-	-	-	-	-
80			SG	OTHSG	306,283	2,256,777	-	-	2,563,059
81					307,357	2,525,730	-	-	2,833,086
82									
83		Total Other Electric Revenues			348,128	2,585,210	2,121,522	201	5,055,061
84									
85	Total Electric Operating Revenues				26,460,433	5,504,492	84,736,090	480,132	117,181,147
86									
87	Miscellaneous Revenues								
88									
89	411	(Gain) / Loss on Sale of Environmental Credits							
90			OTHER	P	-	-	-	-	-
91			SG	P	(11,255)	-	-	-	(11,255)
92					(11,255)	-	-	-	(11,255)
93									
94	41160	Gain on Sale of Utility Plant - CR							
95			S	D	-	-	-	-	-
96			SG	T	-	-	-	-	-
97			SO	G	-	-	-	-	-
98			SG	T	-	-	-	-	-
99			SG	P	-	-	-	-	-
100					-	-	-	-	-
101									
102	41170	Loss on Sale of Utility Plant							
103			S	D	-	-	-	-	-
104			SG	T	-	-	-	-	-
105					-	-	-	-	-
106									
107	4118	Gain from Emission Allowances							

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
108			SE	P	(10)	-	-	-	(10)
109					(10)	-	-	-	(10)
110	41181	Gain from Disposition of NOX Credits							
111			SE	P	-	-	-	-	-
112					-	-	-	-	-
113									
114	4194	Impact Housing Interest Income							
115			SG	P	-	-	-	-	-
116					-	-	-	-	-
117									
118	421	(Gain) / Loss on Sale of Utility Plant							
119			S	D	-	-	-	-	-
120			SG	T	-	61	-	-	61
121			SG	T	-	(16,384)	-	-	(16,384)
122			CN	D	-	-	-	-	-
123			SO	PTD	24,094	19,000	17,850	-	60,944
124			SG	P	-	-	-	-	-
125					24,094	2,677	17,850	-	44,622
126									
127	Total Miscellaneous Revenues				12,830	2,677	17,850	-	33,357
128									
129	Miscellaneous Expenses								
130	4311	Interest on Customer Deposits							
131			S	D	-	-	-	-	-
132					-	-	-	-	-
133									
134	DFA	Divergence Fairness Adjustment							
135			P	P	-	-	-	-	-
136			T	T	-	-	-	-	-
137			D	D	-	-	-	-	-
138					-	-	-	-	-
139									
140									
141	Total Miscellaneous Expenses				-	-	-	-	-
142									
143	Net Misc Revenue and Expense				12,830	2,677	17,850	-	33,357
144									
145	500	Operation Supervision & Engineering							
146			SG	P	223,888	-	-	-	223,888
147			SG	P	-	-	-	-	-
148			SG	P	10,696	-	-	-	10,696
149					234,584	-	-	-	234,584
150									
151	501	Fuel Related-Non NPC							
152			S	P	-	-	-	-	-
153			SE	P	212,552	-	-	-	212,552
154			SE	P	-	-	-	-	-
155			SE	P	-	-	-	-	-
156			SE	P	-	-	-	-	-
157			SE	P	-	-	-	-	-
158					212,552	-	-	-	212,552
159									
160									
161	501NPC	Fuel Related-NPC	S	P	-	-	-	-	-
162			SE	P	(35,562)	-	-	-	(35,562)
163			SE	P	-	-	-	-	-
164			SE	P	-	-	-	-	-
165			SE	P	-	-	-	-	-
166					(35,562)	-	-	-	(35,562)
167									
168	502	Steam Expenses							
169			SG	P	1,027,312	-	-	-	1,027,312
170			SG	P	-	-	-	-	-
171			SG	P	45,790	-	-	-	45,790
172					1,073,102	-	-	-	1,073,102
173									
174	503	Steam From Other Sources-Non NPC							
175			SE	P	1	-	-	-	1
176					1	-	-	-	1
177	503NPC	Steam From Other Sources-NPC							
178			SE	P	-	-	-	-	-
179					-	-	-	-	-
180									
181	505	Electric Expenses							
182			SG	P	16,005	-	-	-	16,005
183			SG	P	-	-	-	-	-
184			SG	P	685	-	-	-	685
185					16,690	-	-	-	16,690
186									
187	506	Misc. Steam Expense							
188			SG	P	677,495	-	-	-	677,495
189			SG	P	(78,310)	-	-	-	(78,310)
190			SG	P	-	-	-	-	-
191					599,185	-	-	-	599,185
192									
193	507	Rents							
194			SG	P	6,477	-	-	-	6,477
195			SG	P	277	-	-	-	277
196			SG	P	-	-	-	-	-
197					6,754	-	-	-	6,754
198									
199	509NPC	Allowances-NPC							
200			SG	P	-	-	-	-	-
201					-	-	-	-	-
202									
203	510	Maint Supervision & Engineering							
204			SG	P	52,591	-	-	-	52,591
205			SG	P	-	-	-	-	-
206			SG	P	156,163	-	-	-	156,163
207					208,754	-	-	-	208,754
208									
209	511	Maintenance of Structures							
210			SG	P	274,355	-	-	-	274,355
211			SG	P	-	-	-	-	-
212			SG	P	10,110	-	-	-	10,110
213					284,465	-	-	-	284,465
214									

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
215	512	Maintenance of Boiler Plant							
216			SG	P	1,076,381	-	-	-	1,076,381
217			SG	P	-	-	-	-	-
218			SG	P	40,014	-	-	-	40,014
219					1,116,395	-	-	-	1,116,395
220									
221	513	Maintenance of Electric Plant							
222			SG	P	505,328	-	-	-	505,328
223			SG	P	-	-	-	-	-
224			SG	P	31,385	-	-	-	31,385
225					536,713	-	-	-	536,713
226									
227	514	Maintenance of Misc. Steam Plant							
228			SG	P	215,675	-	-	-	215,675
229			SG	P	-	-	-	-	-
230			SG	P	7,326	-	-	-	7,326
231					223,001	-	-	-	223,001
232									
233	Total Steam Power Generation				4,476,633	-	-	-	4,476,633
234									
235	517	Operation Super & Engineering							
236			SG	P	-	-	-	-	-
237					-	-	-	-	-
238									
239	518	Nuclear Fuel Expense							
240			SE	P	-	-	-	-	-
241					-	-	-	-	-
242									
243									
244	519	Coolants and Water							
245			SG	P	-	-	-	-	-
246					-	-	-	-	-
247									
248	520	Steam Expenses							
249			SG	P	-	-	-	-	-
250					-	-	-	-	-
251									
252	523	Electric Expenses							
253			SG	P	-	-	-	-	-
254					-	-	-	-	-
255									
256	524	Misc. Nuclear Expenses							
257			SG	P	-	-	-	-	-
258					-	-	-	-	-
259									
260	528	Maintenance Super & Engineering							
261			SG	P	-	-	-	-	-
262					-	-	-	-	-
263									
264	529	Maintenance of Structures							
265			SG	P	-	-	-	-	-
266					-	-	-	-	-
267									
268	530	Maintenance of Reactor Plant							
269			SG	P	-	-	-	-	-
270					-	-	-	-	-
271									
272	531	Maintenance of Electric Plant							
273			SG	P	-	-	-	-	-
274					-	-	-	-	-
275									
276	532	Maintenance of Misc Nuclear							
277			SG	P	-	-	-	-	-
278					-	-	-	-	-
279									
280	Total Nuclear Power Generation				-	-	-	-	-
281									
282									
283	535	Operation Super & Engineering							
284			SG	P	4,873	-	-	-	4,873
285			SG	P	2,633	-	-	-	2,633
286			SG	P	-	-	-	-	-
287			SG	P	130,258	-	-	-	130,258
288			SG	P	64,116	-	-	-	64,116
289					201,880	-	-	-	201,880
290									
291	536	Water For Power							
292			SG	P	33	-	-	-	33
293			SG	P	628	-	-	-	628
294					660	-	-	-	660
295									
296	537	Hydraulic Expenses							
297			SG	P	2,214	-	-	-	2,214
298			SG	P	69,750	-	-	-	69,750
299			SG	P	5,776	-	-	-	5,776
300			SG	P	171	-	-	-	171
301					77,911	-	-	-	77,911
302									
303	538	Electric Expenses							
304			SG	P	-	-	-	-	-
305					-	-	-	-	-
306									
307	539	Misc. Hydro Expenses							
308			SG	P	-	-	-	-	-
309			SG	P	129,574	-	-	-	129,574
310			SG	P	148,908	-	-	-	148,908
311			SG	P	5,207	-	-	-	5,207
312			SG	P	5,823	-	-	-	5,823
313					289,512	-	-	-	289,512
314									
315	540	Rents (Hydro Generation)							
316			SG	P	727	-	-	-	727
317			SG	P	25,940	-	-	-	25,940
318			SG	P	2,378	-	-	-	2,378
319			SG	P	67	-	-	-	67
320					29,112	-	-	-	29,112
321									

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
322	541	Maint Supervision & Engineering							
323			SG	P	-	-	-	-	-
324			SG	P	5	-	-	-	5
325			SG	P	0	-	-	-	0
326					5	-	-	-	5
327									
328	542	Maintenance of Structures							
329			SG	P	10	-	-	-	10
330			SG	P	240	-	-	-	240
331			SG	P	249	-	-	-	249
332			SG	P	6,615	-	-	-	6,615
333					7,113	-	-	-	7,113
334									
335	543	Maintenance of Dams & Waterways							
336			SG	P	184	-	-	-	184
337			SG	P	4,773	-	-	-	4,773
338			SG	P	4,862	-	-	-	4,862
339			SG	P	165	-	-	-	165
340					9,985	-	-	-	9,985
341									
342	544	Maintenance of Electric Plant							
343			SG	P	392	-	-	-	392
344			SG	P	8,609	-	-	-	8,609
345			SG	P	6,035	-	-	-	6,035
346			SG	P	232	-	-	-	232
347					15,268	-	-	-	15,268
348									
349	545	Maintenance of Misc. Hydro Plant							
350			SG	P	1,889	-	-	-	1,889
351			SG	P	288	-	-	-	288
352			SG	P	0	-	-	-	0
353			SG	P	65,394	-	-	-	65,394
354			SG	P	10,584	-	-	-	10,584
355					78,156	-	-	-	78,156
356									
357	Total Hydraulic Power Generation				709,601	-	-	-	709,601
358									
359	558XP	Solar Power Expenses							
360			S	P	-	-	-	-	-
361			SG	P	-	-	-	-	-
362	Total Solar Power Generation				-	-	-	-	-
363									
364	558WP	Wind Power Expenses							
365			S	P	-	-	-	-	-
366			SG	P	927,482	-	-	-	927,482
367	Total Wind Power Generation				927,482	-	-	-	927,482
368									
369	559	Other Renewable Expenses							
370			S	P	-	-	-	-	-
371			SG	P	142,944	-	-	-	142,944
372	Total Other Renewable Generation				142,944	-	-	-	142,944
373									
374									
375	546	Operation Super & Engineering							
376			SG	P	7,016	-	-	-	7,016
377			SG	P	-	-	-	-	-
378			SG	P	284	-	-	-	284
379					7,300	-	-	-	7,300
380									
381	547	Fuel-Non-NPC							
382			SE	P	-	-	-	-	-
383					-	-	-	-	-
384	547NPC	Fuel-NPC							
385			SE	P	(4,899)	-	-	-	(4,899)
386			SE	P	4,899	-	-	-	4,899
387					-	-	-	-	-
388									
389	548	Generation Expense							
390			SG	P	286,235	-	-	-	286,235
391			SG	P	9,118	-	-	-	9,118
392			SG	P	12,537	-	-	-	12,537
393					307,889	-	-	-	307,889
394									
395	549	Miscellaneous Other							
396			S	P	-	-	-	-	-
397			SG	P	43,662	-	-	-	43,662
398			SG	P	(124)	-	-	-	(124)
399			SG	P	2,004	-	-	-	2,004
400			SG	P	-	-	-	-	-
401					45,543	-	-	-	45,543
402									
403									
404	550	Maint Supervision & Engineering							
405			S	P	-	-	-	-	-
406			SG	P	24	-	-	-	24
407			SG	P	616	-	-	-	616
408			SG	P	-	-	-	-	-
409					641	-	-	-	641
410									
411	551	Maint Supervision & Engineering							
412			SG	P	-	-	-	-	-
413					-	-	-	-	-
414									
415	552	Maintenance of Structures							
416			SG	P	34,655	-	-	-	34,655
417			SG	P	858	-	-	-	858
418			SG	P	1,354	-	-	-	1,354
419					36,867	-	-	-	36,867
420									
421									
422	553	Maint of Generation & Electric Plant							
423			SG	P	240,448	-	-	-	240,448
424			SG	P	-	-	-	-	-
425			SG	P	4,549	-	-	-	4,549
426			SG	P	(53,771)	-	-	-	(53,771)
427					191,227	-	-	-	191,227
428									

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
429	554	Maintenance of Misc. Other							
430			SG	P	25,813	-	-	-	25,813
431			SG	P	37	-	-	-	37
432			SG	P	1,814	-	-	-	1,814
433			SG	P	851	-	-	-	851
434					28,515	-	-	-	28,515
435									
436	Total Other Power Generation				617,982	-	-	-	617,982
437									
438	555	Purchased Power							
439			S	D	-	-	-	-	-
440					-	-	-	-	-
441									
442	555NPC	Purchased Power-NPC							
443			SG	P	-	-	-	-	-
444			SE	P	-	-	-	-	-
445			S	P	-	-	-	-	-
446			DGP	P	-	-	-	-	-
447					-	-	-	-	-
448									
449									
450									
451	556	System Control & Load Dispatch							
452			SG	P	35,429	-	-	-	35,429
453					35,429	-	-	-	35,429
454									
455	557	Other Expenses							
456			S	P	-	-	-	-	-
457			SG	P	730,579	-	-	-	730,579
458			SGCT	P	-	-	-	-	-
459			SE	P	108	-	-	-	108
460			SG	P	-	-	-	-	-
461			TROJP	P	-	-	-	-	-
462					730,687	-	-	-	730,687
463									
464									
465	Baseline ECD		S	P	-	-	-	-	-
466	Wyoming QF Adjustment		S	P	-	-	-	-	-
467					-	-	-	-	-
468									
469	Total Other Power Supply				766,116	-	-	-	766,116
470									
471	TOTAL PRODUCTION EXPENSE				7,640,759	-	-	-	7,640,759
472									
473	560	Operation Supervision & Engineering							
474			SG	T	-	141,853	-	-	141,853
475			SG	T	-	7,087	-	-	7,087
476					-	148,940	-	-	148,940
477									
478	561	Load Dispatching							
479			SG	T	-	300,727	-	-	300,727
480			SG	T	-	11,388	-	-	11,388
481					-	312,115	-	-	312,115
482									
483	562	Station Expense							
484			SG	T	-	54,591	-	-	54,591
485			SG	T	-	2,239	-	-	2,239
486					-	56,830	-	-	56,830
487									
488	563	Overhead Line Expense							
489			SG	T	-	22,601	-	-	22,601
490			SG	T	-	813	-	-	813
491					-	23,413	-	-	23,413
492									
493	564	Underground Line Expense							
494			SG	T	-	-	-	-	-
495			SG	T	-	-	-	-	-
496					-	-	-	-	-
497									
498	565	Transmission of Electricity by Others							
499			SG	T	-	-	-	-	-
500			SE	T	-	-	-	-	-
501					-	-	-	-	-
502	565NPC	Transmission of Electricity by Others							
503			SG	T	-	-	-	-	-
504			SE	T	-	-	-	-	-
505					-	-	-	-	-
506									
507	566	Misc. Transmission Expense							
508			SG	T	-	75,153	-	-	75,153
509			SG	T	-	2,025	-	-	2,025
510					-	77,178	-	-	77,178
511									
512	567	Rents - Transmission							
513			SG	T	-	31,088	-	-	31,088
514			SG	T	-	887	-	-	887
515					-	31,975	-	-	31,975
516									
517	568	Maint Supervision & Engineering							
518			SG	T	-	32,912	-	-	32,912
519			SG	T	-	1,605	-	-	1,605
520					-	34,517	-	-	34,517
521									
522	569	Maintenance of Structures							
523			SG	T	-	128,512	-	-	128,512
524			SG	T	-	4,496	-	-	4,496
525					-	133,009	-	-	133,009
526									
527	570	Maintenance of Station Equipment							
528			SG	T	-	213,990	-	-	213,990
529			SG	T	-	8,112	-	-	8,112
530					-	222,102	-	-	222,102
531									
532	571	Maintenance of Overhead Lines							
533			SG	T	-	470,667	-	-	470,667
534			SG	T	-	26,096	-	-	26,096
535					-	496,763	-	-	496,763

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Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
536									
537	572	Maintenance of Underground Lines							
538			SG	T	-	-	-	-	-
539			SG	T	-	9	-	-	9
540					-	9	-	-	9
541									
542	573	Maint of Misc. Transmission Plant							
543			SG	T	-	6,158	-	-	6,158
544			SG	T	-	150	-	-	150
545					-	6,308	-	-	6,308
546									
547	TOTAL TRANSMISSION EXPENSE				-	1,543,158	-	-	1,543,158
548									
549	580	Operation Supervision & Engineering							
550			S	D	-	-	1,069,278	-	1,069,278
551			SNPD	D	-	-	481,302	-	481,302
552					-	-	1,550,579	-	1,550,579
553									
554	581	Load Dispatching							
555			S	D	-	-	-	-	-
556			SNPD	D	-	-	1,540,516	-	1,540,516
557					-	-	1,540,516	-	1,540,516
558									
559	582	Station Expense							
560			S	D	-	-	128,229	-	128,229
561			SNPD	D	-	-	11	-	11
562					-	-	128,239	-	128,239
563									
564	583	Overhead Line Expenses							
565			S	D	-	-	618,522	-	618,522
566			SNPD	D	-	-	-	-	-
567					-	-	618,522	-	618,522
568									
569	584	Underground Line Expense							
570			S	D	-	-	-	-	-
571			SNPD	D	-	-	-	-	-
572					-	-	-	-	-
573									
574	585	Street Lighting & Signal Systems							
575			S	DL	-	-	-	-	-
576			SNPD	DL	-	-	-	27,540	27,540
577					-	-	-	27,540	27,540
578									
579	586	Expenses							
580			S	D	-	-	227,409	-	227,409
581			SNPD	D	-	-	-	-	-
582					-	-	227,409	-	227,409
583									
584	587	Customer Installation Expenses							
585			S	D	-	-	845,245	-	845,245
586			SNPD	D	-	-	-	-	-
587					-	-	845,245	-	845,245
588									
589	588	Misc. Distribution Expenses							
590			S	D	-	-	(31,800)	-	(31,800)
591			SNPD	D	-	-	(186,505)	-	(186,505)
592					-	-	(218,304)	-	(218,304)
593									
594	589	Rents							
595			S	D	-	-	193,576	-	193,576
596			SNPD	D	-	-	61,900	-	61,900
597					-	-	255,476	-	255,476
598									
599	590	Maint Supervision & Engineering							
600			S	D	-	-	215,959	-	215,959
601			SNPD	D	-	-	385,884	-	385,884
602					-	-	601,844	-	601,844
603									
604	591	Maintenance of Structures							
605			S	D	-	-	108,240	-	108,240
606			SNPD	D	-	-	31,024	-	31,024
607					-	-	139,264	-	139,264
608									
609	592	Maintenance of Station Equipment							
610			S	D	-	-	1,146,686	-	1,146,686
611			SNPD	D	-	-	501,847	-	501,847
612					-	-	1,648,533	-	1,648,533
613									
614	593	Maintenance of Overhead Lines							
615			S	D	-	-	17,688,362	-	17,688,362
616			SNPD	D	-	-	403,878	-	403,878
617					-	-	18,092,241	-	18,092,241
618									
619	594	Maintenance of Underground Lines							
620			S	D	-	-	1,063,961	-	1,063,961
621			SNPD	D	-	-	628	-	628
622					-	-	1,064,588	-	1,064,588
623									
624	595	Maintenance of Line Transformers							
625			S	D	-	-	-	-	-
626			SNPD	D	-	-	90,069	-	90,069
627					-	-	90,069	-	90,069
628									
629	596	Maint of Street Lighting & Signal Sys.							
630			S	DL	-	-	-	95,450	95,450
631			SNPD	DL	-	-	-	-	-
632					-	-	-	95,450	95,450
633									
634	597	Maintenance of Meters							
635			S	D	-	-	19,767	-	19,767
636			SNPD	D	-	-	(3,653)	-	(3,653)
637					-	-	16,113	-	16,113
638									
639	598	Maint of Misc. Distribution Plant							
640			S	D	-	-	262,424	-	262,424
641			SNPD	D	-	-	410,058	-	410,058
642					-	-	672,482	-	672,482

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
643									
644	TOTAL DISTRIBUTION EXPENSE				-	-	27,272,817	122,990	27,395,807
645									
646	901	Supervision							
647			S	D	-	-	-	-	-
648			CN	D	-	-	526,771	-	526,771
649					-	-	526,771	-	526,771
650									
651	902	Reading Expense							
652			S	D	-	-	429,993	-	429,993
653			CN	D	-	-	30,586	-	30,586
654					-	-	460,579	-	460,579
655									
656	903	Customer Receipts & Collections							
657			S	D	-	-	87,640	-	87,640
658			CN	D	-	-	631,090	-	631,090
659					-	-	718,730	-	718,730
660									
661	904	Uncollectible Accounts							
662			S	REVREQ-CA	243,156	50,583	778,675	4,412	1,076,826
663			SG	P	-	-	-	-	-
664			CN	REVREQ-CA	119	25	380	2	526
665					243,275	50,608	779,055	4,414	1,077,352
666									
667	905	Misc. Customer Accounts Expense							
668			S	D	-	-	-	-	-
669			CN	D	-	-	-	-	-
670					-	-	-	-	-
671									
672	TOTAL CUSTOMER ACCOUNTS EXPENSE				243,275	50,608	2,485,134	4,414	2,783,431
673									
674	907	Supervision							
675			S	D	-	-	-	-	-
676			CN	D	-	-	-	-	-
677					-	-	-	-	-
678									
679	908	Customer Assistance							
680			S	D	-	-	159,381	-	159,381
681			CN	D	-	-	109,433	-	109,433
682					-	-	268,814	-	268,814
683									
684	909	Informational & Instructional Adv							
685			S	D	-	-	(7,712)	-	(7,712)
686			CN	D	-	-	109,797	-	109,797
687			SO	D	-	-	(25)	-	(25)
688					-	-	102,061	-	102,061
689									
690	910	Misc. Customer Service							
691			S	D	-	-	-	-	-
692			CN	D	-	-	9,634	-	9,634
693					-	-	9,634	-	9,634
694									
695	TOTAL CUSTOMER SERVICE EXPENSE				-	-	380,509	-	380,509
696									
697	911	Supervision							
698			S	D	-	-	-	-	-
699			CN	D	-	-	-	-	-
700					-	-	-	-	-
701									
702	912	Demonstration & Selling Expense							
703			S	D	-	-	-	-	-
704			CN	D	-	-	-	-	-
705					-	-	-	-	-
706									
707	913	Advertising Expense							
708			S	D	-	-	-	-	-
709			CN	D	-	-	-	-	-
710					-	-	-	-	-
711									
712	916	Misc. Sales Expense							
713			S	D	-	-	-	-	-
714			CN	D	-	-	-	-	-
715					-	-	-	-	-
716									
717	TOTAL SALES EXPENSE				-	-	-	-	-
718									
719									
720	920	Administrative & General Salaries							
721			S	LABOR	3,203	752	2,941	19	6,915
722			CN	LABOR	-	-	-	-	-
723			SO	LABOR	1,465,244	344,184	1,345,365	8,730	3,163,524
724					1,468,447	344,936	1,348,306	8,749	3,170,439
725									
726	921	Office Supplies & expenses							
727			S	LABOR	(135,462)	(31,820)	(124,379)	(807)	(292,468)
728			CN	LABOR	683	160	627	4	1,474
729			SO	LABOR	262,160	61,581	240,711	1,562	566,014
730					127,380	29,921	116,959	759	275,020
731									
732	922	A&G Expenses Transferred							
733			SO	LABOR	(693,613)	(162,929)	(636,865)	(4,133)	(1,497,540)
734					(693,613)	(162,929)	(636,865)	(4,133)	(1,497,540)
735									
736	923	Outside Services							
737			S	LABOR	324,320	76,182	297,786	1,932	700,221
738			CN	LABOR	-	-	-	-	-
739			SO	LABOR	752,847	176,843	691,253	4,486	1,625,429
740					1,077,168	253,025	989,039	6,418	2,325,650
741									
742	924	Property Insurance							
743			S	D	-	-	5,374,727	-	5,374,727
744			SG	PT	-	-	-	-	-
745			SO	GP	67,992	53,200	51,682	335	173,209
746					67,992	53,200	5,426,410	335	5,547,937
747									
748	925	Injuries & Damages							
749			S	D	-	-	2,631,925	-	2,631,925

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
750			SO	LABOR	1,268,043	297,861	1,164,298	7,555	2,737,757
751					1,268,043	297,861	3,796,223	7,555	5,369,682
752									
753	926	Employee Pensions & Benefits							
754			S	LABOR	37,641	8,842	34,561	224	81,269
755			CN	LABOR	-	-	-	-	-
756			SO	LABOR	2,185,022	513,258	2,006,255	13,019	4,717,553
757					2,222,663	522,100	2,040,816	13,243	4,798,822
758									
759	927	Franchise Requirements							
760			S	D	-	-	-	-	-
761			SO	D	-	-	-	-	-
762					-	-	-	-	-
763									
764	928	Regulatory Commission Expense							
765			S	D	-	-	2,072,527	-	2,072,527
766			SE	P	-	-	-	-	-
767			SO	D	-	-	63,872	-	63,872
768			SG	FERC	64,705	44,521	-	-	109,226
769					64,705	44,521	2,136,399	-	2,245,624
770									
771	928RE	Regulatory Expense		D	-	-	-	-	-
772									
773	929	Duplicate Charges							
774			S	LABOR	-	-	-	-	-
775			SO	LABOR	(2,425,303)	(569,700)	(2,226,877)	(14,450)	(5,236,331)
776					(2,425,303)	(569,700)	(2,226,877)	(14,450)	(5,236,331)
777									
778	930	Misc General Expenses							
779			S	LABOR	(332)	(78)	(305)	(2)	(718)
780			CN	D	-	-	-	-	-
781			SO	LABOR	50,800	11,933	46,644	303	109,680
782					50,468	11,855	46,339	301	108,963
783									
784	931	Rents							
785			S	LABOR	135	32	123	1	290
786			SO	LABOR	7,676	1,803	7,048	46	16,574
787					7,811	1,835	7,172	47	16,864
788									
789	935	Maintenance of General Plant							
790			S	G	-	-	-	-	-
791			CN	D	-	-	2,136	-	2,136
792			SO	G	344,222	306,486	584,890	-	1,235,597
793					344,222	306,486	587,026	-	1,237,733
794									
795		Total Adminsitrative & Gen Expense			3,579,982	1,133,111	13,630,946	18,824	18,362,863
796									
797									
798	TOTAL O&M EXPENSE				11,464,015	2,726,877	43,769,406	146,229	58,106,526
799									
800	403SP	Steam Depreciation							
801			S	P	-	-	-	-	-
802			SG	P	685,805	-	-	-	685,805
803			SG	P	503,485	-	-	-	503,485
804			SG	P	4,531,381	-	-	-	4,531,381
805			SG	P	-	-	-	-	-
806					5,720,670	-	-	-	5,720,670
807									
808	403NP	Nuclear Depreciation							
809			SG	P	-	-	-	-	-
810					-	-	-	-	-
811									
812	403HP	Hydro Depreciation							
813			SG	P	21,672	-	-	-	21,672
814			SG	P	18,276	-	-	-	18,276
815			SG	P	324,184	-	-	-	324,184
816			SG	P	138,617	-	-	-	138,617
817			SG	P	41,344	-	-	-	41,344
818					544,093	-	-	-	544,093
819									
820	403XP	Solar Depreciation							
821			S	P	-	-	-	-	-
822			SG	P	-	-	-	-	-
823					-	-	-	-	-
824									
825	403WP	Wind Depreciation							
826			S	P	-	-	-	-	-
827			SG	P	2,603,860	-	-	-	2,603,860
828					2,603,860	-	-	-	2,603,860
829									
830	403RP	Other Renewable Depreciation							
831			S	P	-	-	-	-	-
832			SG	P	42,687	-	-	-	42,687
833					42,687	-	-	-	42,687
834									
835	403OP	Other Production Depreciation							
836			S	P	-	-	-	-	-
837			SG	P	-	-	-	-	-
838			SG	P	1,041,242	-	-	-	1,041,242
839			SG	P	59,535	-	-	-	59,535
840			SG	P	-	-	-	-	-
841					1,100,777	-	-	-	1,100,777
842									
843	403TP	Transmission Depreciation							
844			SG	T	-	113,454	-	-	113,454
845			SG	T	-	143,693	-	-	143,693
846			SG	T	-	2,796,737	-	-	2,796,737
847					-	3,053,884	-	-	3,053,884
848									
849	403	Distribution Depreciation							
850	360		S	D	-	-	82,250	-	82,250
851	361		S	D	-	-	293,284	-	293,284
852	362		S	D	-	-	3,029,084	-	3,029,084
853	363		S	D	-	-	529,440	-	529,440
854	363		SNPD	D	-	-	95,440	-	95,440
855	363		CN	D	-	-	5,311	-	5,311
856	364		S	D	-	-	8,655,497	-	8,655,497

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
857	365		S	D	-	-	4,457,838	-	4,457,838
858	366		S	D	-	-	1,035,103	-	1,035,103
859	367		S	D	-	-	1,679,771	-	1,679,771
860	368		S	D	-	-	2,947,289	-	2,947,289
861	369		S	D	-	-	1,707,746	-	1,707,746
862	370		S	D	-	-	709,107	-	709,107
863	371		S	DL	-	-	-	21,570	21,570
864	372		S	D	-	-	-	-	-
865	373		S	DL	-	-	-	212,855	212,855
866					-	-	25,227,161	234,425	25,461,586
867									
868	403GP	General Depreciation							
869			S	TD	-	140,030	131,560	-	271,590
870			SG	PT	51	40	-	-	91
871			SG	PT	223	176	-	-	399
872			SE	P	1,172	-	-	-	1,172
873			CN	D	-	-	158,335	-	158,335
874			SG	G-SG	39,514	-	-	-	39,514
875			SO	LABOR	1,249,861	293,590	1,147,604	7,447	2,698,503
876			SG	P	83	-	-	-	83
877			SG	P	-	-	-	-	-
878					1,290,903	433,836	1,437,499	7,447	3,169,685
879									
880	403GV0	General Vehicles							
881			SG	G-SG	-	-	-	-	-
882					-	-	-	-	-
883									
884	403MP	Mining Depreciation							
885			SE	P	-	-	-	-	-
886					-	-	-	-	-
887									
888	403EP	Experimental Plant Depreciation							
889			SG	P	-	-	-	-	-
890			SG	P	-	-	-	-	-
891					-	-	-	-	-
892									
893	TOTAL DEPRECIATION EXPENSE				11,302,992	3,487,721	26,664,660	241,872	41,697,244
894									
895	404GP	Amort of LT Plant - Capital Lease Gen							
896			S	TD	-	15	14	-	28
897			SG	I-SG	-	-	-	-	-
898			SO	LABOR	497	117	456	3	1,073
899			SG	P	-	-	-	-	-
900			CN	D	-	-	-	-	-
901			SG	P	-	-	-	-	-
902					497	131	470	3	1,101
903									
904	404SP	Amort of LT Plant - Cap Lease Steam							
905			SG	P	-	-	-	-	-
906					-	-	-	-	-
907									
908	404IP	Amort of LT Plant - Intangible Plant							
909			S	TD	-	-	-	-	-
910			SE	P	-	-	-	-	-
911			SG	I-SG	50,430	24,377	-	-	74,807
912			SO	LABOR	-	-	-	-	-
913			CN	D	-	-	-	-	-
914			SG	I-SG	25,072	12,120	-	-	37,192
915			SG	I-SG	2,281	1,102	-	-	3,383
916			SG	P	1,090	-	-	-	1,090
917			SG	I-SG	-	-	-	-	-
918			SG	I-SG	-	-	-	-	-
919			SG	P	173	-	-	-	173
920					79,046	37,599	-	-	116,645
921									
922	404OP	Amort of LT Plant - Other Plant							
923			SG	P	-	-	-	-	-
924					-	-	-	-	-
925									
926	404HP	Amortization of Other Electric Plant							
927			SG	P	4,363	-	-	-	4,363
928			SG	P	-	-	-	-	-
929					4,363	-	-	-	4,363
930									
931	Total Amortization of Limited Term Plant				83,906	37,731	470	3	122,109
932									
933									
934	405	Amortization of Other Electric Plant							
935			S	GP	-	-	-	-	-
936					-	-	-	-	-
937									
938	406	Amortization of Plant Acquisition Adj							
939			S	P	-	-	-	-	-
940			SG	P	-	-	-	-	-
941			SG	P	-	-	-	-	-
942			SG	P	1,045	-	-	-	1,045
943			SO	P	-	-	-	-	-
944					1,045	-	-	-	1,045
945									
946	407	Amort of Prop Losses, Unrec Plant, etc							
947			S	D	-	-	919,707	-	919,707
948			SO	GP	-	-	-	-	-
949			SG	P	1,170,761	-	-	-	1,170,761
950			SE	P	-	-	-	-	-
951			SG	P	-	-	-	-	-
952			TROJP	P	-	-	-	-	-
953					1,170,761	-	919,707	-	2,090,468
954									
955	TOTAL AMORTIZATION EXPENSE				1,255,711	37,731	920,177	3	2,213,622
956									
957	408	Taxes Other Than Income							
958			S	D	-	-	1,803,593	-	1,803,593
959			GPS	GP	2,340,274	1,831,138	1,778,903	11,543	5,961,858
960			SO	REVREQ-CA	175,733	36,557	562,763	3,189	778,242
961			SE	P	14,829	-	-	-	14,829
962			SG	P	75,896	-	-	-	75,896
963			OPRV-ID	D	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
964			EXCTAX	GP	-	-	-	-	-
965			DGP	GP	-	-	-	-	-
966					2,606,732	1,867,696	4,145,258	14,732	8,634,418
967									
968	41140	Deferred Investment Tax Credit - Fed							
969			DGU	PTD	-	-	-	-	-
970									
971					-	-	-	-	-
972	41141	Deferred Investment Tax Credit - Idaho							
973			DGU	PTD	-	-	-	-	-
974									
975					-	-	-	-	-
976	TOTAL DEFERRED ITC				-	-	-	-	-
977									
978	427	Interest on Long-Term Debt							
979			S	GP	10,367,427	8,111,953	7,880,549	51,137	26,411,066
980			SNP	GP	-	-	-	-	-
981					10,367,427	8,111,953	7,880,549	51,137	26,411,066
982									
983	428	Amortization of Debt Disc & Exp							
984			SNP	GP	105,232	82,339	79,990	519	268,079
985					105,232	82,339	79,990	519	268,079
986									
987	429	Amortization of Premium on Debt							
988			SNP	GP	-	-	-	-	-
989					-	-	-	-	-
990									
991	431	Other Interest Expense							
992			OTH	NUTIL	-	-	-	-	-
993			SO	GP	-	-	-	-	-
994			SNP	GP	698,652	546,657	531,063	3,446	1,779,818
995					698,652	546,657	531,063	3,446	1,779,818
996									
997	432	AFUDC - Borrowed							
998			SNP	GP	(1,286,531)	(1,006,641)	(977,925)	(6,346)	(3,277,443)
999					(1,286,531)	(1,006,641)	(977,925)	(6,346)	(3,277,443)
1000									
1001		Electric Interest Deductions for Tax			(482,647)	(377,645)	(366,872)	(2,381)	(1,229,545)
1002									
1003		Total Electric Interest Deductions for Tax			9,884,780	7,734,308	7,513,676	48,757	25,181,520
1004									
1005									
1006	419	Interest & Dividends							
1007			SNP	GP	(1,234,908)	(966,249)	(938,685)	(6,091)	(3,145,932)
1008		Total Operating Deductions for Tax			(1,234,908)	(966,249)	(938,685)	(6,091)	(3,145,932)
1009									
1010	41010	Deferred Income Tax - Federal-DR							
1011			S	GP	(47,063)	(36,824)	(35,774)	(232)	(119,893)
1012			TROJP	P	-	-	-	-	-
1013			SG	PT	-	-	-	-	-
1014			SO	LABOR	9,404	2,209	8,635	56	20,304
1015			SNP	GP	442,221	346,014	336,143	2,181	1,126,559
1016			SE	P	-	-	-	-	-
1017			SG	PT	340,451	268,464	-	-	608,915
1018			GPS	GP	206,934	161,915	157,296	1,021	527,166
1019			DITEXP	DITEXP	-	-	-	-	-
1020			BADDEBT	D	-	-	-	-	-
1021			CN	D	-	-	-	-	-
1022			IBT	P	-	-	-	-	-
1023			CIAC	D	-	-	-	-	-
1024			SCHMDEXP	GP	-	-	-	-	-
1025			TAXDEPR	TAXDEPR	4,613,049	5,108,349	5,155,190	647	14,877,235
1026			SNPD	D	-	-	(0)	-	(0)
1027					5,564,996	5,850,126	5,621,490	3,673	17,040,285
1028									
1029	41020	Deferred Income Tax - State-DR							
1030			S	GP	-	-	-	-	-
1031			SG	PT	-	-	-	-	-
1032			SO	LABOR	-	-	-	-	-
1033			SE	P	-	-	-	-	-
1034			SG	PT	-	-	-	-	-
1035			GPS	GP	-	-	-	-	-
1036			TROJP	P	-	-	-	-	-
1037			SNP	GP	-	-	-	-	-
1038			BADDEBT	D	-	-	-	-	-
1039			DITEXP	DITEXP	-	-	-	-	-
1040			SGCT	P	-	-	-	-	-
1041			SNPD	D	-	-	-	-	-
1042					-	-	-	-	-
1043									
1044	41110	Deferred Income Tax - Federal-CR							
1045			S	GP	(1,106,443)	(865,732)	(841,036)	(5,458)	(2,818,669)
1046			SE	P	2,618	-	-	-	2,618
1047			SG	PT	-	-	-	-	-
1048			SNP	GP	(321,297)	(251,398)	(244,226)	(1,585)	(818,506)
1049			SG	PT	(152,861)	(120,539)	-	-	(273,401)
1050			GPS	GP	-	-	-	-	-
1051			SO	LABOR	(17,498)	(4,110)	(16,066)	(104)	(37,778)
1052			SNPD	PT	-	-	-	-	-
1053			BADDEBT	D	-	-	0	-	0
1054			SGCT	P	-	-	-	-	-
1055			DITEXP	DITEXP	-	-	-	-	-
1056			TROJD	P	(124)	-	-	-	(124)
1057			IBT	IBT-CA	-	-	-	-	-
1058			CIAC	D	-	-	(3,033,328)	-	(3,033,328)
1059			SCHMDEXP	GP	(4,068,906)	(3,183,699)	(3,092,880)	(20,070)	(10,365,555)
1060			TAXDEPR	TAXDEPR	-	-	-	-	-
1061					(5,664,511)	(4,425,479)	(7,227,537)	(27,216)	(17,344,743)
1062									
1063	41111	Deferred Income Tax - State-CR							
1064			S	GP	-	-	-	-	-
1065			SNP	GP	-	-	-	-	-
1066			DITEXPRL	DITEXP	-	-	-	-	-
1067			SNPD	PT	-	-	-	-	-
1068			SGCT	P	-	-	-	-	-
1069			SG	PT	-	-	-	-	-
1070			BADDEBT	D	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1071			GPS	GP	-	-	-	-	-
1072			SO	LABOR	-	-	-	-	-
1073			SE	P	-	-	-	-	-
1074			TROJP	P	-	-	-	-	-
1075			SG	PT	-	-	-	-	-
1076					-	-	-	-	-
1077									
1078	TOTAL DEFERRED INCOME TAXES				(99,515)	1,424,647	(1,606,047)	(23,544)	(304,459)
1079	SCHMAF								
1080			S	SCHMAF	-	-	-	-	-
1081			SNP	SCHMAF	-	-	-	-	-
1082			SO	SCHMAF	-	-	-	-	-
1083			SE	SCHMAF	-	-	-	-	-
1084			TROJP	SCHMAF	-	-	-	-	-
1085			SG	SCHMAF	-	-	-	-	-
1086					-	-	-	-	-
1087									
1088	SCHMAP								
1089			S	P	-	-	-	-	-
1090			SE	P	222	-	-	-	222
1091			SNP	LABOR	-	-	-	-	-
1092			SO	SCHMAP-SO	43,761	5,307	20,742	135	69,945
1093			SG	SCHMAP	-	-	-	-	-
1094			SCHMDEXP	BOOKDEPR	2,739	858	1,119	11	4,726
1095					46,721	6,165	21,861	145	74,892
1096									
1097	SCHMAT								
1098			S	SCHMAT-SITUS	1,483,748	(348,823)	(294,007)	(187)	840,732
1099			SG	P	-	-	-	-	-
1100			CIAC	D	-	-	12,337,322	-	12,337,322
1101			SNP	SCHMAT-SNP	1,316,135	1,037,830	975,098	9	3,329,073
1102			TROJD	P	504	-	-	-	504
1103			SG	P	-	-	-	-	-
1104			CN	D	-	-	-	-	-
1105			SE	SCHMAT-SE	(10,647)	(0)	(0)	(0)	(10,647)
1106			SG	P	1,145,827	-	-	-	1,145,827
1107			GPS	SCHMAT-GPS	(0)	(0)	(0)	(0)	(0)
1108			SO	SCHMAT-SO	88,721	13,639	83,769	606	186,735
1109			SNPD	SCHMAT-SNP	-	-	-	-	-
1110			BADDEBT	D	-	-	0	-	0
1111			TAXDEPR	P	-	-	-	-	-
1112			SCHMDEXP	BOOKDEPR	24,428,614	7,654,378	9,980,334	96,042	42,159,368
1113					28,452,903	8,357,024	23,082,516	96,471	59,988,914
1114									
1115	TOTAL SCHEDULE - M ADDITIONS				28,499,624	8,363,189	23,104,378	96,616	60,063,807
1116									
1117	SCHMDF								
1118			S	SCHMDF	-	-	-	-	-
1119			DGP	SCHMDF	-	-	-	-	-
1120			DGU	SCHMDF	-	-	-	-	-
1121					-	-	-	-	-
1122	SCHMDP								
1123			S	SCHMDP	-	-	-	-	-
1124			SE	P	70,270	-	-	-	70,270
1125			SNP	PTD	-	-	-	-	-
1126			SCHMDEXP	BOOKDEPR	-	-	-	-	-
1127			SG	P	-	-	-	-	-
1128					70,270	-	-	-	70,270
1129									
1130	SCHMDT								
1131			S	GP	(191,416)	(149,773)	(145,501)	(944)	(487,634)
1132			BADDEBT	D	-	-	-	-	-
1133			SNP	SCHMDT-SNP	1,811,494	1,428,459	1,342,050	-	4,582,003
1134			CN	D	-	-	-	-	-
1135			SG	SCHMDT	-	-	-	-	-
1136			DGP	D	-	-	-	-	-
1137			SE	P	(0)	-	-	-	(0)
1138			SG	SCHMDT-SG	2,439,262	37,350	-	-	2,476,612
1139			GPS	SCHMDT-GPS	847,676	668,437	628,003	-	2,144,117
1140			SO	SCHMDT-SO	39,170	4,404	38,720	286	82,580
1141			TAXDEPR	TAXDEPR	18,762,452	20,776,964	20,967,478	2,630	60,509,525
1142			SNPD	D	-	-	(0)	-	(0)
1143					23,708,639	22,765,842	22,830,751	1,972	69,307,203
1144									
1145	TOTAL SCHEDULE - M DEDUCTIONS				23,778,909	22,765,842	22,830,751	1,972	69,377,473
1146									
1147	TOTAL SCHEDULE - M ADJUSTMENTS				4,720,715	(14,402,653)	273,627	94,644	(9,313,666)
1148									
1149	40911	State Income Taxes							
1150				IBT-CA	(186,640)	(1,080,017)	132,449	5,869	(1,128,339)
1151			S	IBT-CA	-	-	-	-	-
1152			SG	P	-	-	-	-	-
1153			IBT	IBT-CA	-	-	-	-	-
1154	TOTAL STATE TAXES				(186,640)	(1,080,017)	132,449	5,869	(1,128,339)
1155									
1156	Calculation of Taxable Income:								
1157		Operating Revenues			26,460,433	5,504,492	84,736,090	480,132	117,181,147
1158		Operating Deductions:							
1159		O & M Expenses			11,464,015	2,726,877	43,769,406	146,229	58,106,526
1160		Depreciation Expense			11,302,992	3,487,721	26,664,660	241,872	41,697,244
1161		Amortization Expense			1,255,711	37,731	920,177	3	2,213,622
1162		Taxes Other Than Income			2,606,732	1,867,696	4,145,258	14,732	8,634,418
1163		Interest & Dividends (AFUDC-Equity)			(1,234,908)	(966,249)	(938,685)	(6,091)	(3,145,932)
1164		Misc Revenue & Expense			12,830	2,677	17,850	-	33,357
1165		Total Operating Deductions			25,407,372	7,156,452	74,578,665	396,745	107,539,234
1166		Other Deductions:							
1167		Interest Deductions			9,884,780	7,734,308	7,513,676	48,757	25,181,520
1168		Interest on PCRBS			-	-	-	-	-
1169		Schedule M Adjustments			4,720,715	(14,402,653)	273,627	94,644	(9,313,666)
1170									
1171		Income Before State Taxes			(4,111,003)	(23,788,921)	2,917,376	129,275	(24,853,274)
1172									
1173		State Income Taxes			(186,640)	(1,080,017)	132,449	5,869	(1,128,339)
1174									
1175	Total Taxable Income				(3,924,364)	(22,708,904)	2,784,927	123,406	(23,724,935)
1176									
1177	Tax Rate			21%					

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1178									
1179	Federal Income Tax - Calculated				(824,116)	(4,768,870)	584,835	25,915	(4,982,236)
1180									
1181	Adjustments to Calculated Tax:								
1182	40910	PMI	SE	P	(173)	-	-	-	(173)
1183	40910	PTC	SG	P	-	-	-	-	-
1184	40910	OTHER	SO	P	(1,734)	-	-	-	(1,734)
1185	40910	SITUS	S	LABOR	-	-	-	-	-
1186	Federal Income Tax Per Calculation				(1,907)	-	-	-	(1,907)
1187									
1188									
1189									
1190									
1191	Federal Income Tax			FIT-CA	(826,023)	(4,768,870)	584,835	25,915	(4,984,143)
1192									-
1193	TOTAL OPERATING EXPENSES				25,530,102	3,698,461	74,628,587	411,076	104,268,226
1194									
1195									
1196	310	Land and Land Rights							
1197			SG	P	32,244	-	-	-	32,244
1198			SG	P	465,161	-	-	-	465,161
1199			SG	P	185,334	-	-	-	185,334
1200			SG	P	17,561	-	-	-	17,561
1201					700,300	-	-	-	700,300
1202									
1203	311	Structures and Improvements							
1204			SG	P	3,114,098	-	-	-	3,114,098
1205			SG	P	4,203,294	-	-	-	4,203,294
1206			SG	P	7,239,028	-	-	-	7,239,028
1207			SG	P	-	-	-	-	-
1208					14,556,420	-	-	-	14,556,420
1209									
1210	312	Boiler Plant Equipment							
1211			SG	P	7,825,240	-	-	-	7,825,240
1212			SG	P	6,210,720	-	-	-	6,210,720
1213			SG	P	47,843,607	-	-	-	47,843,607
1214			SG	P	-	-	-	-	-
1215					61,879,567	-	-	-	61,879,567
1216									
1217	314	Turbogenerator Units							
1218			SG	P	1,494,550	-	-	-	1,494,550
1219			SG	P	1,340,309	-	-	-	1,340,309
1220			SG	P	10,685,772	-	-	-	10,685,772
1221			SG	P	-	-	-	-	-
1222					13,520,631	-	-	-	13,520,631
1223									
1224	315	Accessory Electric Equipment							
1225			SG	P	1,185,810	-	-	-	1,185,810
1226			SG	P	1,783,545	-	-	-	1,783,545
1227			SG	P	3,156,323	-	-	-	3,156,323
1228			SG	P	-	-	-	-	-
1229					6,125,678	-	-	-	6,125,678
1230									
1231	316	Misc Power Plant Equipment							
1232			SG	P	32,518	-	-	-	32,518
1233			SG	P	58,454	-	-	-	58,454
1234			SG	P	366,168	-	-	-	366,168
1235			SG	P	-	-	-	-	-
1236					457,140	-	-	-	457,140
1237									
1238									
1239	SP	Unclassified Steam Plant - Account 300							
1240			SG	P	(3,484,751)	-	-	-	(3,484,751)
1241			SG	P	-	-	-	-	-
1242					(3,484,751)	-	-	-	(3,484,751)
1243									
1244									
1245	Total Steam Production Plant				93,754,985	-	-	-	93,754,985
1246									
1247	320	Land and Land Rights							
1248			SG	P	-	-	-	-	-
1249					-	-	-	-	-
1250									
1251	321	Structures and Improvements							
1252			SG	P	-	-	-	-	-
1253					-	-	-	-	-
1254									
1255	322	Reactor Plant Equipment							
1256			SG	P	-	-	-	-	-
1257					-	-	-	-	-
1258									
1259	323	Turbogenerator Units							
1260			SG	P	-	-	-	-	-
1261					-	-	-	-	-
1262									
1263	324	Land and Land Rights							
1264			SG	P	-	-	-	-	-
1265					-	-	-	-	-
1266									
1267	325	Misc. Power Plant Equipment							
1268			SG	P	-	-	-	-	-
1269					-	-	-	-	-
1270									
1271									
1272	N00	Unclassified Nuclear Plant - Acct 300							
1273			SG	P	-	-	-	-	-
1274					-	-	-	-	-
1275									
1276									
1277	Total Nuclear Production Plant				-	-	-	-	-
1278									
1279	330	Land and Land Rights							
1280			SG	P	131,049	-	-	-	131,049
1281			SG	P	72,984	-	-	-	72,984
1282			SG	P	297,476	-	-	-	297,476
1283			SG	P	18,484	-	-	-	18,484
1284					519,993	-	-	-	519,993

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1285									
1286	331	Structures and Improvements							
1287			SG	P	209,142	-	-	-	209,142
1288			SG	P	65,237	-	-	-	65,237
1289			SG	P	4,140,589	-	-	-	4,140,589
1290			SG	P	256,039	-	-	-	256,039
1291					4,671,007	-	-	-	4,671,007
1292									
1293	332	Reservoirs, Dams & Waterways							
1294			SG	P	1,621,675	-	-	-	1,621,675
1295			SG	P	257,232	-	-	-	257,232
1296			SG	P	6,062,743	-	-	-	6,062,743
1297			SG	P	1,657,956	-	-	-	1,657,956
1298			SG	P	(12,155)	-	-	-	(12,155)
1299					9,587,450	-	-	-	9,587,450
1300									
1301	333	Water Wheel, Turbines, & Generators							
1302			SG	P	352,187	-	-	-	352,187
1303			SG	P	86,373	-	-	-	86,373
1304			SG	P	773,010	-	-	-	773,010
1305			SG	P	749,694	-	-	-	749,694
1306					1,961,265	-	-	-	1,961,265
1307									
1308	334	Accessory Electric Equipment							
1309			SG	P	38,477	-	-	-	38,477
1310			SG	P	42,252	-	-	-	42,252
1311			SG	P	203,687	-	-	-	203,687
1312			SG	P	770,031	-	-	-	770,031
1313			SG	P	172,169	-	-	-	172,169
1314					1,226,616	-	-	-	1,226,616
1315									
1316	335	Misc. Power Plant Equipment							
1317			SG	P	12,993	-	-	-	12,993
1318			SG	P	2,069	-	-	-	2,069
1319			SG	P	31,791	-	-	-	31,791
1320			SG	P	969	-	-	-	969
1321					47,822	-	-	-	47,822
1322									
1323	336	Roads, Railroads & Bridges							
1324			SG	P	43,180	-	-	-	43,180
1325			SG	P	10,180	-	-	-	10,180
1326			SG	P	339,792	-	-	-	339,792
1327			SG	P	52,305	-	-	-	52,305
1328					445,458	-	-	-	445,458
1329									
1330									
1331	HP	Unclassified Hydro Plant - Acct 300							
1332			S	P	-	-	-	-	-
1333			SG	P	-	-	-	-	-
1334					-	-	-	-	-
1335									
1336									
1337	Total Hydraulic Plant				18,459,611	-	-	-	18,459,611
1338									
1339	338XP	Solar Plant							
1340			S	P	-	-	-	-	-
1341			SG	P	781	-	-	-	781
1342					781	-	-	-	781
1343									
1344	338WP	Wind Plant							
1345			S	P	-	-	-	-	-
1346			SG	P	67,026,289	-	-	-	67,026,289
1347					67,026,289	-	-	-	67,026,289
1348									
1349	339	Other Renewable Plant							
1350			S	P	-	-	-	-	-
1351			SG	P	2,249,539	-	-	-	2,249,539
1352					2,249,539	-	-	-	2,249,539
1353									
1354	340	Land and Land Rights							
1355			S	P	-	-	-	-	-
1356			SG	P	540,941	-	-	-	540,941
1357			SG	P	-	-	-	-	-
1358			SG	P	3,259	-	-	-	3,259
1359					544,201	-	-	-	544,201
1360									
1361	341	Structures and Improvements							
1362			S	P	-	-	-	-	-
1363			SG	P	2,377,153	-	-	-	2,377,153
1364			SG	P	-	-	-	-	-
1365			SG	P	-	-	-	-	-
1366			SG	P	59,234	-	-	-	59,234
1367					2,436,386	-	-	-	2,436,386
1368									
1369	342	Fuel Holders, Producers & Accessories							
1370			SG	P	189,223	-	-	-	189,223
1371			SG	P	-	-	-	-	-
1372			SG	P	38,664	-	-	-	38,664
1373					227,887	-	-	-	227,887
1374									
1375	343	Prime Movers							
1376			S	P	-	-	-	-	-
1377			SG	P	-	-	-	-	-
1378			SG	P	-	-	-	-	-
1379			SG	P	17,390,810	-	-	-	17,390,810
1380			SG	P	847,263	-	-	-	847,263
1381					18,238,072	-	-	-	18,238,072
1382									
1383	344	Generators							
1384			S	P	-	-	-	-	-
1385			SG	P	-	-	-	-	-
1386			SG	P	5,813,415	-	-	-	5,813,415
1387			SG	P	246,746	-	-	-	246,746
1388					6,060,162	-	-	-	6,060,162
1389									
1390	345	Accessory Electric Plant							
1391			S	P	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1392			SG	P	2,983,843	-	-	-	2,983,843
1393			SG	P	-	-	-	-	-
1394			SG	P	-	-	-	-	-
1395			SG	P	40,221	-	-	-	40,221
1396					3,024,064	-	-	-	3,024,064
1397									
1398	346	Misc. Power Plant Equipment							
1399			SG	P	179,903	-	-	-	179,903
1400			SG	P	-	-	-	-	-
1401			SG	P	-	-	-	-	-
1402					179,903	-	-	-	179,903
1403									
1404	OP	Unclassified Other Prod Plant-Acct 300							
1405			S	P	-	-	-	-	-
1406			SG	P	-	-	-	-	-
1407					-	-	-	-	-
1408									
1409	Total Other Production Plant				99,987,283	-	-	-	99,987,283
1410									
1411	Experimental Plant								
1412	103	Experimental Plant							
1413			SG	P	-	-	-	-	-
1414	Total Experimental Plant				-	-	-	-	-
1415									
1416	TOTAL PRODUCTION PLANT				212,201,879	-	-	-	212,201,879
1417									
1418	350	Land and Land Rights							
1419			SG	T	-	282,905	-	-	282,905
1420			SG	T	-	643,523	-	-	643,523
1421			SG	T	-	5,514,667	-	-	5,514,667
1422					-	6,441,095	-	-	6,441,095
1423									
1424	351	Energy Storage							
1425			S	T	-	-	-	-	-
1426			SG	T	-	3,334,728	-	-	3,334,728
1427					-	3,334,728	-	-	3,334,728
1428									
1429	352	Structures and Improvements							
1430			S	T	-	-	-	-	-
1431			SG	T	-	94,436	-	-	94,436
1432			SG	T	-	240,729	-	-	240,729
1433			SG	T	-	6,267,646	-	-	6,267,646
1434					-	6,602,812	-	-	6,602,812
1435									
1436	353	Station Equipment							
1437			SG	T	-	1,398,021	-	-	1,398,021
1438			SG	T	-	1,998,409	-	-	1,998,409
1439			SG	T	-	38,264,971	-	-	38,264,971
1440					-	41,661,401	-	-	41,661,401
1441									
1442	354	Towers and Fixtures							
1443			SG	T	-	1,775,837	-	-	1,775,837
1444			SG	T	-	1,814,626	-	-	1,814,626
1445			SG	T	-	32,521,863	-	-	32,521,863
1446					-	36,112,326	-	-	36,112,326
1447									
1448	355	Poles and Fixtures							
1449			SG	T	-	788,351	-	-	788,351
1450			SG	T	-	1,497,853	-	-	1,497,853
1451			SG	T	-	30,045,777	-	-	30,045,777
1452					-	32,331,981	-	-	32,331,981
1453									
1454	356	Clearing and Grading							
1455			SG	T	-	2,153,263	-	-	2,153,263
1456			SG	T	-	2,155,564	-	-	2,155,564
1457			SG	T	-	28,932,154	-	-	28,932,154
1458					-	33,240,981	-	-	33,240,981
1459									
1460	357	Underground Conduit							
1461			SG	T	-	88	-	-	88
1462			SG	T	-	1,270	-	-	1,270
1463			SG	T	-	53,226	-	-	53,226
1464					-	54,584	-	-	54,584
1465									
1466	358	Underground Conductors							
1467			SG	T	-	-	-	-	-
1468			SG	T	-	15,076	-	-	15,076
1469			SG	T	-	110,844	-	-	110,844
1470					-	125,920	-	-	125,920
1471									
1472	359	Roads and Trails							
1473			SG	T	-	25,826	-	-	25,826
1474			SG	T	-	6,044	-	-	6,044
1475			SG	T	-	136,439	-	-	136,439
1476					-	168,309	-	-	168,309
1477									
1478	TP	Unclassified Trans Plant - Acct 300							
1479			SG	T	-	13,807,535	-	-	13,807,535
1480					-	13,807,535	-	-	13,807,535
1481									
1482	TS0	Unclassified Trans Sub Plant - Acct 300							
1483			SG	T	-	-	-	-	-
1484					-	-	-	-	-
1485									
1486	TOTAL TRANSMISSION PLANT				-	173,881,671	-	-	173,881,671
1487									
1488	360	Land and Land Rights							
1489			S	D	-	-	4,648,287	-	4,648,287
1490					-	-	4,648,287	-	4,648,287
1491									
1492	361	Structures and Improvements							
1493		Demand - Primary	S	D	-	-	12,286,400	-	12,286,400
1494					-	-	12,286,400	-	12,286,400
1495									
1496	362	Station Equipment							
1497			S	D	-	-	75,605,439	-	75,605,439
1498					-	-	75,605,439	-	75,605,439

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1499									
1500	363	Storage Battery Equipment							
1501			S	D	-	-	12,051,292	-	12,051,292
1502			CN	D	-	-	290,092	-	290,092
1503			SNPD	D	-	-	3,292,601	-	3,292,601
1504					-	-	15,633,985	-	15,633,985
1505									
1506	364	Poles, Towers & Fixtures							
1507			S	D	-	-	264,519,471	-	264,519,471
1508					-	-	264,519,471	-	264,519,471
1509									
1510	365	Overhead Conductors							
1511			S	D	-	-	187,626,102	-	187,626,102
1512					-	-	187,626,102	-	187,626,102
1513									
1514	366	Underground Conduit							
1515			S	D	-	-	39,538,589	-	39,538,589
1516					-	-	39,538,589	-	39,538,589
1517									
1518	367	Underground Conductors							
1519			S	D	-	-	55,903,076	-	55,903,076
1520					-	-	55,903,076	-	55,903,076
1521									
1522	368	Line Transformers							
1523			S	D	-	-	103,893,088	-	103,893,088
1524					-	-	103,893,088	-	103,893,088
1525									
1526	369	Services							
1527			S	D	-	-	57,935,739	-	57,935,739
1528					-	-	57,935,739	-	57,935,739
1529									
1530	370	Meters							
1531			S	D	-	-	16,542,815	-	16,542,815
1532					-	-	16,542,815	-	16,542,815
1533									
1534	371	Installations on Customers' Premises							
1535			S	DL	-	-	-	477,211	477,211
1536					-	-	-	477,211	477,211
1537									
1538	372	Leased Property							
1539			S	D	-	-	-	-	-
1540					-	-	-	-	-
1541									
1542	373	Street Lights							
1543			S	DL	-	-	-	5,502,935	5,502,935
1544					-	-	-	5,502,935	5,502,935
1545									
1546	DP	Unclassified Dist Plant - Acct 300							
1547			S	D	-	-	64,067,146	-	64,067,146
1548					-	-	64,067,146	-	64,067,146
1549									
1550	DS0	Unclassified Dist Sub Plant - Acct 300							
1551			S	D	-	-	-	-	-
1552					-	-	-	-	-
1553									
1554									
1555	TOTAL DISTRIBUTION PLANT				-	-	898,200,138	5,980,146	904,180,284
1556									
1557	389	Land and Land Rights							
1558			S	G-SITUS	-	233,894	762,765	-	996,659
1559			CN	D	-	-	24,631	-	24,631
1560			SG	PT	3	2	-	-	5
1561			SG	G-SG	17	-	-	-	17
1562			SO	LABOR	110,633	25,987	101,581	659	238,861
1563					110,652	259,883	888,977	659	1,260,172
1564									
1565	390	Structures and Improvements							
1566			S	G-SITUS	-	1,045,766	3,410,414	-	4,456,181
1567			SG	PT	2,598	2,049	-	-	4,647
1568			SG	PT	10,513	8,290	-	-	18,803
1569			SE	P	11,764	-	-	-	11,764
1570			CN	D	-	-	179,383	-	179,383
1571			SG	G-SG	145,097	-	-	-	145,097
1572			SO	LABOR	1,731,762	406,788	1,590,078	10,318	3,738,946
1573					1,901,734	1,462,893	5,179,875	10,318	8,554,820
1574									
1575	391	Office Furniture & Equipment							
1576			S	G-SITUS	-	23,333	76,093	-	99,426
1577			SG	PT	-	-	-	-	-
1578			SG	PT	-	-	-	-	-
1579			CN	D	-	-	4,654	-	4,654
1580			SG	G-SG	26,539	-	-	-	26,539
1581			SE	P	48	-	-	-	48
1582			SO	LABOR	226,925	53,304	208,359	1,352	489,941
1583			SG	G-SG	-	-	-	-	-
1584			SG	P	-	-	-	-	-
1585					253,512	76,637	289,106	1,352	620,608
1586									
1587	392	Transportation Equipment							
1588			S	G-SITUS	-	795,257	2,593,461	-	3,388,717
1589			SO	LABOR	93,733	22,018	86,064	558	202,374
1590			SG	G-SG	396,820	-	-	-	396,820
1591			CN	D	-	-	-	-	-
1592			SG	PT	5,120	4,038	-	-	9,158
1593			SE	P	1,998	-	-	-	1,998
1594			SG	PT	286	226	-	-	512
1595			SG	G-SG	-	-	-	-	-
1596			SG	PT	346	273	-	-	619
1597					498,304	821,811	2,679,525	558	4,000,198
1598									
1599	393	Stores Equipment							
1600			S	G-SITUS	-	25,388	82,793	-	108,181
1601			SG	PT	-	-	-	-	-
1602			SG	PT	-	-	-	-	-
1603			SO	LABOR	4,120	968	3,783	25	8,896
1604			SG	G-SG	109,893	-	-	-	109,893
1605			SG	PT	418	330	-	-	748

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1606					114,431	26,685	86,577	25	227,718
1607									
1608	394	Tools, Shop & Garage Equipment							
1609			S	G-SITUS	-	262,059	854,617	-	1,116,676
1610			SG	PT	167	132	-	-	299
1611			SG	G-SG	311,760	-	-	-	311,760
1612			SO	LABOR	23,276	5,468	21,372	139	50,254
1613			SE	P	1,453	-	-	-	1,453
1614			SG	PT	-	-	-	-	-
1615			SG	G-SG	-	-	-	-	-
1616			SG	G-SG	1,246	-	-	-	1,246
1617					337,903	267,659	875,989	139	1,481,689
1618									
1619	395	Laboratory Equipment							
1620			S	G-SITUS	-	183,337	597,890	-	781,227
1621			SG	PT	-	-	-	-	-
1622			SG	PT	-	-	-	-	-
1623			SO	LABOR	63,861	15,001	58,636	380	137,878
1624			SE	P	15,278	-	-	-	15,278
1625			SG	G-SG	80,010	-	-	-	80,010
1626			SG	G-SG	-	-	-	-	-
1627			SG	G-SG	60	-	-	-	60
1628					159,209	198,337	656,526	380	1,014,453
1629									
1630	396	Power Operated Equipment							
1631			S	G-SITUS	-	1,588,703	5,181,018	-	6,769,721
1632			SG	PT	2,031	1,601	-	-	3,632
1633			SG	G-SG	458,057	-	-	-	458,057
1634			SO	LABOR	34,729	8,158	31,888	207	74,982
1635			SG	PT	1,728	1,363	-	-	3,091
1636			SE	P	935	-	-	-	935
1637			SG	G-SG	-	-	-	-	-
1638			SG	G-SG	-	-	-	-	-
1639					497,480	1,599,825	5,212,906	207	7,310,417
1640									
1641	397	Communication Equipment							
1642			S	G-SITUS	-	(15,332)	(49,999)	-	(65,331)
1643			SG	PT	-	-	-	-	-
1644			SG	PT	-	-	-	-	-
1645			SO	PTD	10,150,570	8,004,259	7,520,074	-	25,674,903
1646			CN	D	-	-	5,003,613	-	5,003,613
1647			SG	G-SG	(15,697)	-	-	-	(15,697)
1648			SE	P	554	-	-	-	554
1649			SG	G-SG	-	-	-	-	-
1650			SG	G-SG	-	-	-	-	-
1651					10,135,428	7,988,927	12,473,688	-	30,598,042
1652									
1653	398	Misc. Equipment							
1654			S	G-SITUS	-	359,544	1,172,532	-	1,532,076
1655			SG	PT	-	-	-	-	-
1656			SG	PT	-	-	-	-	-
1657			CN	D	-	-	1,451	-	1,451
1658			SO	LABOR	20,525	4,821	18,846	122	44,315
1659			SE	P	50	-	-	-	50
1660			SG	G-SG	44,047	-	-	-	44,047
1661			SG	G-SG	-	-	-	-	-
1662					64,622	364,365	1,192,829	122	1,621,938
1663									
1664	399	Coal Mine							
1665			SE	P	472,428	-	-	-	472,428
1666			SE	P	-	-	-	-	-
1667					472,428	-	-	-	472,428
1668									
1669	399L	WIDCO Capital Lease							
1670			SE	P	-	-	-	-	-
1671					-	-	-	-	-
1672									
1673		Remove Remaining Capital Leases		P	-	-	-	-	-
1674					-	-	-	-	-
1675									
1676	1011390	General Capital Leases							
1677									
1678			S	G-SITUS	-	-	-	-	-
1679			SG	P	5,393,786	-	-	-	5,393,786
1680			SO	PTD	-	-	-	-	-
1681					5,393,786	-	-	-	5,393,786
1682									
1683		Remove Capital Leases			(5,393,786)	-	-	-	(5,393,786)
1684									
1685									
1686	392L	General Vehicles Capital Leases							
1687			SO	LABOR	-	-	-	-	-
1688					-	-	-	-	-
1689									
1690		Remove Capital Leases		PTD	-	-	-	-	-
1691					-	-	-	-	-
1692									
1693	GP	Unclassified Gen Plant - Acct 300							
1694			S	G-SITUS	-	-	-	-	-
1695			SO	LABOR	1,043,507	245,118	958,133	6,217	2,252,976
1696			CN	D	-	-	-	-	-
1697			SG	G-SG	-	-	-	-	-
1698			SG	PT	-	-	-	-	-
1699			SG	PT	-	-	-	-	-
1700					1,043,507	245,118	958,133	6,217	2,252,976
1701									
1702	399G	Unclassified Gen Plant - Acct 300							
1703			S	G-SITUS	-	-	-	-	-
1704			SO	PTD	-	-	-	-	-
1705			SG	G-SG	-	-	-	-	-
1706			SG	PT	-	-	-	-	-
1707			SG	PT	-	-	-	-	-
1708					-	-	-	-	-
1709									
1710	TOTAL GENERAL PLANT				15,589,210	13,312,141	30,494,131	19,978	59,415,460
1711									
1712	301	Organization							

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Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1713			S	I-SITUS	-	-	-	-	-
1714			SO	PTD	-	-	-	-	-
1715			SG	I-SG	-	-	-	-	-
1716					-	-	-	-	-
1717	302	Franchise & Consent							
1718			S	I-SITUS	-	-	-	-	-
1719			SG	I-SG	229,121	110,755	-	-	339,876
1720			SG	I-SG	966,789	467,335	-	-	1,434,124
1721			SG	I-SG	91,167	44,069	-	-	135,236
1722			SG	P	-	-	-	-	-
1723			SG	P	6,621	-	-	-	6,621
1724					1,293,698	622,159	-	-	1,915,856
1725									
1726	303	Miscellaneous Intangible Plant							
1727			S	I-SITUS	-	316,716	152,977	-	469,693
1728			SG	LABOR	1,108,119	260,295	1,017,459	6,602	2,392,476
1729			SO	LABOR	(177,172)	(41,618)	(162,677)	(1,056)	(382,523)
1730			SE	P	-	-	-	-	-
1731			CN	D	-	-	(60,806)	-	(60,806)
1732			SG	P	-	-	-	-	-
1733			SG	P	-	-	-	-	-
1734					930,947	535,394	946,952	5,547	2,418,840
1735	303	Less Non-Utility Plant							
1736			S	I-SITUS	-	-	-	-	-
1737					-	-	-	-	-
1738									
1739	IP	Unclassified Intangible Plant - Acct 300							
1740			S	I-SITUS	-	-	-	-	-
1741			SG	I-SG	-	-	-	-	-
1742			SG	P	-	-	-	-	-
1743			SO	PTD	-	-	-	-	-
1744					-	-	-	-	-
1745									
1746	TOTAL INTANGIBLE PLANT				2,224,645	1,157,553	946,952	5,547	4,334,696
1747									
1748									
1749	TOTAL ELECTRIC PLANT IN SERVICE				230,015,734	188,351,364	929,641,221	6,005,671	1,354,013,991
1750									
1751	105	Plant Held For Future Use							
1752			S	D	-	-	-	-	-
1753			SG	P	-	-	-	-	-
1754			SG	T	-	12,021	-	-	12,021
1755			SG	P	-	-	-	-	-
1756			SE	P	-	-	-	-	-
1757			SG	G	2,295	2,043	3,899	-	8,237
1758					2,295	14,064	3,899	-	20,258
1759									
1760	114	Electric Plant Acquisition Adjustments							
1761			S	P	-	-	-	-	-
1762			SG	P	2,005,938	-	-	-	2,005,938
1763					2,005,938	-	-	-	2,005,938
1764									
1765	115	Accum Provision for Asset Acquisition Adjustments							
1766			S	P	-	-	-	-	-
1767			SG	P	(1,972,810)	-	-	-	(1,972,810)
1768					(1,972,810)	-	-	-	(1,972,810)
1769									
1770									
1771	128	Pensions	SO	LABOR	2,891,159	679,129	2,654,619	17,226	6,242,133
1772					2,891,159	679,129	2,654,619	17,226	6,242,133
1773									
1774	124	Weatherization							
1775			S	D	-	-	-	-	-
1776			SO	D	-	-	-	-	-
1777					-	-	-	-	-
1778									
1779	182W	Weatherization							
1780			S	D	-	-	-	-	-
1781			SG	D	-	-	-	-	-
1782			SGCT	D	-	-	-	-	-
1783			SO	D	-	-	-	-	-
1784					-	-	-	-	-
1785									
1786	186W	Weatherization							
1787			S	D	-	-	-	-	-
1788			CN	D	-	-	-	-	-
1789			CNP	D	-	-	-	-	-
1790			SG	D	-	-	-	-	-
1791			SO	D	-	-	-	-	-
1792					-	-	-	-	-
1793									
1794		Total Weatherization			-	-	-	-	-
1795									
1796	151	Fuel Stock							
1797			SE	P	43,875	-	-	-	43,875
1798			SE	P	-	-	-	-	-
1799			SE	P	-	-	-	-	-
1800					43,875	-	-	-	43,875
1801									
1802	152	Fuel Stock - Undistributed							
1803			SE	P	-	-	-	-	-
1804					-	-	-	-	-
1805									
1806	25316	DG&T Working Capital Deposit							
1807			SE	P	(82,002)	-	-	-	(82,002)
1808					(82,002)	-	-	-	(82,002)
1809									
1810	25317	DG&T Working Capital Deposit							
1811			SE	P	(71,072)	-	-	-	(71,072)
1812					(71,072)	-	-	-	(71,072)
1813									
1814	25319	Provo Working Capital Deposit							
1815			SE	P	-	-	-	-	-
1816					-	-	-	-	-
1817									
1818		Total Fuel Stock			(109,199)	-	-	-	(109,199)
1819									

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
1820	154	Materials and Supplies							
1821			S	MSS	4,205,818	110,718	1,235,505	8,017	5,560,058
1822			SG	MSS	15,304	403	4,496	29	20,231
1823			SE	MSS	-	-	-	-	-
1824			SO	MSS	(29,683)	(781)	(8,720)	(57)	(39,240)
1825			SG	MSS	1,595,240	41,995	468,619	3,041	2,108,894
1826			SG	MSS	440	12	129	1	582
1827			SNPD	MSS	(105,565)	(2,779)	(31,011)	(201)	(139,557)
1828			SG	MSS	-	-	-	-	-
1829			SG	MSS	-	-	-	-	-
1830			SG	MSS	-	-	-	-	-
1831			SG	MSS	-	-	-	-	-
1832			SG	MSS	97,300	2,561	28,583	185	128,630
1833			SG	MSS	-	-	-	-	-
1834					5,778,854	152,129	1,697,601	11,016	7,639,600
1835									
1836	158	WA GHG Allocation Inventory							
1837			S	MSS	-	-	-	-	-
1838					-	-	-	-	-
1839									
1840	25318	Provo Working Capital Deposit							
1841			SG	MSS	-	-	-	-	-
1842									
1843					-	-	-	-	-
1844									
1845		Total Materials & Supplies			5,778,854	152,129	1,697,601	11,016	7,639,600
1846									
1847	165	Prepayments							
1848			S	LABOR	-	-	-	-	-
1849			GPS	GP	344,616	269,644	261,952	1,700	877,912
1850			SG	PT	61,579	48,559	-	-	110,138
1851			SE	P	(973)	-	-	-	(973)
1852			SO	LABOR	704,975	165,598	647,298	4,200	1,522,071
1853					1,110,198	483,800	909,249	5,900	2,509,147
1854									
1855	182M	Misc Regulatory Assets							
1856			S	DDS2	5,985,823	280,090	1,485,224	2,104	7,753,241
1857			SG	DEFSG	89,226	4,836	-	-	94,062
1858			SGCT	P	-	-	-	-	-
1859			SG-P	DEFSG	-	-	-	-	-
1860			SE	P	998,375	-	-	-	998,375
1861			SG	P	-	-	-	-	-
1862			SO	DDSO2	3,791,108	949,306	4,225,846	19,030	8,985,290
1863					10,864,533	1,234,232	5,711,070	21,134	17,830,969
1864									
1865	186M	Misc Deferred Debits							
1866			S	LABOR	-	-	-	-	-
1867			SG	P	-	-	-	-	-
1868			SG	P	-	-	-	-	-
1869			SG	DEFSG	2,596,973	140,750	-	-	2,737,722
1870			SO	LABOR	20,851	4,898	19,145	124	45,019
1871			SE	P	3,832	-	-	-	3,832
1872			SNPPS	P	-	-	-	-	-
1873			EXCTAX	GP	-	-	-	-	-
1874					2,621,656	145,648	19,145	124	2,786,573
1875									
1876	Working Capital								
1877	CWC	Cash Working Capital							
1878			S	CWC-CA	56,422	(5,420)	210,131	833	261,967
1879			SO	CWC-CA	-	-	-	-	-
1880			SE	CWC-CA	-	-	-	-	-
1881					56,422	(5,420)	210,131	833	261,967
1882									
1883	OWC	Other Working Capital							
1884	131		SNP	GP	-	-	-	-	-
1885	232		SG	T	-	(57,323)	-	-	(57,323)
1886	143		SO	LABOR	2,134,071	501,290	1,959,473	12,715	4,607,549
1887	232		S	LABOR	-	-	-	-	-
1888	232		SO	LABOR	(127,030)	(29,839)	(116,637)	(757)	(274,263)
1889	232		SE	P	(71,011)	-	-	-	(71,011)
1890	2533		S	P	-	-	-	-	-
1891	2533		SE	P	(123,290)	-	-	-	(123,290)
1892	2533		SO	P	(181,287)	-	-	-	(181,287)
1893	254		SG	P	(5,180,079)	-	-	-	(5,180,079)
1894	230		SE	P	-	-	-	-	-
1895	230		S	P	-	-	-	-	-
1896	254105		SE	P	-	-	-	-	-
1897					(3,548,626)	414,128	1,842,836	11,958	(1,279,704)
1898									
1899	Total Working Capital				(3,492,204)	408,709	2,052,967	12,791	(1,017,737)
1900									
1901	Miscellaneous Rate DRB								
1902	18221	Unrec Plant & Reg Study Costs							
1903			S	P	-	-	-	-	-
1904									
1905					-	-	-	-	-
1906	18222	Nuclear Plant - Trojan							
1907			S	P	-	-	-	-	-
1908			TROJP	P	-	-	-	-	-
1909			TROJD	P	-	-	-	-	-
1910					-	-	-	-	-
1911									
1912	1869	Misc Deferred Debits-Trojan							
1913			S	P	-	-	-	-	-
1914			SNPPN	P	-	-	-	-	-
1915					-	-	-	-	-
1916									
1917	141	Impact Housing - Notes Receivable							
1918			SG	P	-	-	-	-	-
1919					-	-	-	-	-
1920									
1921	TOTAL MISCELLANEOUS RATE DRB				-	-	-	-	-
1922									
1923									
1924	TOTAL RATE DRB ADDITIONS				21,673,229	3,117,710	13,048,551	68,191	37,907,681
1925									
1926	235	Customer Service Deposits							

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	A	B	C	D	E	F	G	H	I
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1927			S	D	-	-	-	-	-
1928					-	-	-	-	-
1929									
1930	2281	Accum Prov for Property Insurance							
1931			S	LABOR	1,991,700	467,847	1,828,749	11,867	4,300,162
1932					1,991,700	467,847	1,828,749	11,867	4,300,162
1933									
1934	2282	Accum Prov for Injuries & Damages							
1935			SO	LABOR	-	-	-	-	-
1936					-	-	-	-	-
1937									
1938	2281	Accum Prov for Pensions & Benefits							
1939			SO	LABOR	-	-	-	-	-
1940	2283		SO	LABOR	(8,219)	(1,931)	(7,547)	(49)	(17,746)
1941	2282		S	LABOR	-	-	-	-	-
1942	25335		SE	LABOR	(462,416)	(108,621)	(424,583)	(2,755)	(998,375)
1943	254		SO	LABOR	(748,341)	(175,784)	(687,116)	(4,459)	(1,615,700)
1944					(1,218,977)	(286,336)	(1,119,246)	(7,263)	(2,631,822)
1945									
1946	22841	Accum Misc Oper Prov-Trojan							
1947	22841		SG	P	(3,256)	-	-	-	(3,256)
1948	254105		S	P	-	-	-	-	-
1949	230		TROJD	P	(109,381)	-	-	-	(109,381)
1950	254105		TROJD	P	-	-	-	-	-
1951	254		S	P	(25,360,303)	-	-	-	(25,360,303)
1952					(25,472,940)	-	-	-	(25,472,940)
1953									
1954	252	Customer Advances for Construction							
1955			S	D	-	-	(139,649)	-	(139,649)
1956			SE	D	-	-	-	-	-
1957			SG	T	-	(3,607,137)	-	-	(3,607,137)
1958			SO	D	-	-	-	-	-
1959			CN	D	-	-	-	-	-
1960					-	(3,607,137)	(139,649)	-	(3,746,786)
1961									
1962	25398	SO2 Emissions							
1963			SE	P	-	-	-	-	-
1964					-	-	-	-	-
1965									
1966	25399	Other Deferred Credits							
1967			S	P	(651,610)	-	-	-	(651,610)
1968			SO	PTD	(661,595)	(521,703)	(490,144)	-	(1,673,442)
1969			SG	P	(2,081,915)	-	-	-	(2,081,915)
1970			SE	P	(13,247)	-	-	-	(13,247)
1971					(3,408,368)	(521,703)	(490,144)	-	(4,420,215)
1972									
1973	190	Accumulated Deferred Income Taxes							
1974			S	P	5,177,972	-	-	-	5,177,972
1975			CN	D	-	-	-	-	-
1976			SO	LABOR	702,723	165,069	645,230	4,187	1,517,209
1977			DGP	P	-	-	-	-	-
1978			IBT	P	-	-	-	-	-
1979			SG	P	-	-	-	-	-
1980			SG	P	-	-	-	-	-
1981			BADDEBT	D	-	-	262,741	-	262,741
1982			TROJD	P	16,138	-	-	-	16,138
1983			SG	P	1,287,933	-	-	-	1,287,933
1984			SE	P	80,417	-	-	-	80,417
1985			SNP	PTD	-	-	-	-	-
1986			SNPD	D	-	-	181,100	-	181,100
1987			SG	P	-	-	-	-	-
1988					7,265,183	165,069	1,089,070	4,187	8,523,509
1989									
1990	281	Accumulated Deferred Income Taxes							
1991			S	P	-	-	-	-	-
1992			SG	PT	0	0	-	-	0
1993			SG	T	-	-	-	-	-
1994					0	0	-	-	0
1995									
1996	282	Accumulated Deferred Income Taxes							
1997			S	GP	(13,954,582)	(10,918,709)	(10,607,238)	(68,831)	(35,549,361)
1998			DITBAL	ACCMDIT	0	0	0	-	0
1999			SNP	PT	(11,444)	(9,025)	-	-	(20,469)
2000			SO	LABOR	(1,728,233)	(405,959)	(1,586,838)	(10,297)	(3,731,327)
2001			GPS	PTD	-	-	-	-	-
2002			CIAC	D	-	-	-	-	-
2003			SNPD	P	-	-	-	-	-
2004			SCHMDEXP	GP	-	-	-	-	-
2005			TAXDEPR	TAXDEPR	-	-	-	-	-
2006			DGP	P	-	-	-	-	-
2007			IBT	PT	-	-	-	-	-
2008			SG	PT	-	-	-	-	-
2009			SG	P	-	-	-	-	-
2010			SE	P	(4,214)	-	-	-	(4,214)
2011			SG	P	(37,472,995)	-	-	-	(37,472,995)
2012					(53,171,469)	(11,333,693)	(12,194,076)	(79,128)	(76,778,366)
2013									
2014	283	Accumulated Deferred Income Taxes							
2015			S	GP	(760,545)	(595,085)	(578,110)	(3,751)	(1,937,491)
2016			SG	P	(47,203)	-	-	-	(47,203)
2017			SE	P	-	-	-	-	-
2018			SO	LABOR	(1,571,108)	(369,051)	(1,442,568)	(9,361)	(3,392,087)
2019			GPS	GP	(94,963)	(74,303)	(72,184)	(468)	(241,919)
2020			SNP	LABOR	(5,850)	(1,374)	(5,371)	(35)	(12,630)
2021			TROJP	P	-	-	-	-	-
2022			SG	P	-	-	-	-	-
2023			SGCT	P	-	-	-	-	-
2024			SG	P	-	-	-	-	-
2025					(2,479,668)	(1,039,814)	(2,098,232)	(13,616)	(5,631,330)
2026									
2027	TOTAL ACCUMULATED DEF INCOME TAX				(48,385,954)	(12,208,438)	(13,203,238)	(88,557)	(73,886,186)
2028									
2029	255	Accumulated Investment Tax Credit							
2030			S	LABOR	-	-	-	-	-
2031			ITC84	LABOR	-	-	-	-	-
2032			ITC85	LABOR	-	-	-	-	-
2033			ITC86	LABOR	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
2034			ITC88	LABOR	-	-	-	-	-
2035			ITC89	LABOR	-	-	-	-	-
2036			ITC90	LABOR	-	-	-	-	-
2037			SG	LABOR	(752)	(177)	(690)	(4)	(1,623)
2038					(752)	(177)	(690)	(4)	(1,623)
2039									
2040	TOTAL RATE DRB DEDUCTIONS				(76,495,291)	(16,155,942)	(13,124,220)	(83,957)	(105,859,410)
2041									
2042	108SP	Steam Prod Plant Accumulated Depr							
2043									
2044			S	P	-	-	-	-	-
2045			SG	P	(12,474,529)	-	-	-	(12,474,529)
2046			SG	P	(11,297,241)	-	-	-	(11,297,241)
2047			SG	P	(43,751,909)	-	-	-	(43,751,909)
2048			SG	P	-	-	-	-	-
2049			SG	P	-	-	-	-	-
2050					(67,523,679)	-	-	-	(67,523,679)
2051									
2052	108NP	Nuclear Prod Plant Accumulated Depr							
2053			SG	P	-	-	-	-	-
2054			SG	P	-	-	-	-	-
2055			SG	P	-	-	-	-	-
2056					-	-	-	-	-
2057									
2058									
2059	108HP	Hydraulic Prod Plant Accum Depr							
2060			S	P	-	-	-	-	-
2061			SG	P	(1,940,243)	-	-	-	(1,940,243)
2062			SG	P	(469,640)	-	-	-	(469,640)
2063			SG	P	(3,624,310)	-	-	-	(3,624,310)
2064			SG	P	(1,469,775)	-	-	-	(1,469,775)
2065			SG	P	(230,922)	-	-	-	(230,922)
2066					(7,734,890)	-	-	-	(7,734,890)
2067									
2068	108XP	Solar Prod Plant Accum Depr							
2069			S	P	-	-	-	-	-
2070			SG	P	(932)	-	-	-	(932)
2071					(932)	-	-	-	(932)
2072									
2073	108WP	Wind Prod Plant Accum Depr							
2074			S	P	-	-	-	-	-
2075			SG	P	(7,179,392)	-	-	-	(7,179,392)
2076					(7,179,392)	-	-	-	(7,179,392)
2077									
2078	108RP	Other Renewable Prod Plant Accum Depr							
2079			S	P	-	-	-	-	-
2080			SG	P	(1,404,290)	-	-	-	(1,404,290)
2081					(1,404,290)	-	-	-	(1,404,290)
2082									
2083	108OP	Other Production Plant - Accum Depr							
2084			S	P	-	-	-	-	-
2085			SG	P	-	-	-	-	-
2086			SG	P	-	-	-	-	-
2087			SG	P	(10,173,510)	-	-	-	(10,173,510)
2088			SG	P	(844,587)	-	-	-	(844,587)
2089					(11,018,097)	-	-	-	(11,018,097)
2090									
2091	108EP	Experimental Plant - Accum Depr							
2092			DGP	P	-	-	-	-	-
2093				P	-	-	-	-	-
2094					-	-	-	-	-
2095									
2096		Post-Merger Hydro Depr (Step 1 Adj)							
2097			DGP						-
2098			DGU						-
2099			SG						-
2100									
2101									
2102	TOTAL PRODUCTION PLANT DEPRECIATION				(94,861,280)	-	-	-	(94,861,280)
2103									
2104	108TP	Transmission Plant Accumulated Depr							
2105			SG	T	-	(5,093,455)	-	-	(5,093,455)
2106			SG	T	-	(6,151,932)	-	-	(6,151,932)
2107			SG	T	-	(29,491,077)	-	-	(29,491,077)
2108	TOTAL TRANS PLANT ACCUM DEPR				-	(40,736,465)	-	-	(40,736,465)
2109									
2110	108360	Land and Land Rights							
2111			S	D	-	-	(863,613)	-	(863,613)
2112					-	-	(863,613)	-	(863,613)
2113									
2114	108361	Structures and Improvements							
2115			S	D	-	-	(2,292,425)	-	(2,292,425)
2116					-	-	(2,292,425)	-	(2,292,425)
2117									
2118	108362	Station Equipment							
2119			S	D	-	-	(14,251,709)	-	(14,251,709)
2120					-	-	(14,251,709)	-	(14,251,709)
2121									
2122	108363	Storage Battery Equipment							
2123			S	D	-	-	(3,546,034)	-	(3,546,034)
2124			CN	D	-	-	(245,792)	-	(245,792)
2125			SNPD	D	-	-	(2,571,090)	-	(2,571,090)
2126					-	-	(6,362,916)	-	(6,362,916)
2127									
2128	108364	Poles, Towers & Fixtures							
2129			S	D	-	-	(53,838,330)	-	(53,838,330)
2130					-	-	(53,838,330)	-	(53,838,330)
2131									
2132	108365	Overhead Conductors							
2133			S	D	-	-	(24,867,542)	-	(24,867,542)
2134					-	-	(24,867,542)	-	(24,867,542)
2135									
2136	108366	Underground Conduit							
2137			S	D	-	-	(12,725,689)	-	(12,725,689)
2138					-	-	(12,725,689)	-	(12,725,689)
2139									
2140	108367	Underground Conductors							

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
2141			S	D	-	-	(15,438,244)	-	(15,438,244)
2142					-	-	(15,438,244)	-	(15,438,244)
2143									
2144	108368	Line Transformers							
2145			S	D	-	-	(33,167,486)	-	(33,167,486)
2146					-	-	(33,167,486)	-	(33,167,486)
2147									
2148	108369	Services							
2149			S	D	-	-	(17,200,161)	-	(17,200,161)
2150					-	-	(17,200,161)	-	(17,200,161)
2151									
2152	108370	Meters							
2153			S	D	-	-	(3,683,850)	-	(3,683,850)
2154					-	-	(3,683,850)	-	(3,683,850)
2155									
2156	108371	Installations on Customers' Premises							
2157			S	DL	-	-	-	(236,776)	(236,776)
2158					-	-	-	(236,776)	(236,776)
2159									
2160	108372	Leased Property							
2161			S	D	-	-	-	-	-
2162					-	-	-	-	-
2163									
2164	108373	Street Lights							
2165			S	DL	-	-	-	(713,054)	(713,054)
2166					-	-	-	(713,054)	(713,054)
2167									
2168	108D00	Unclassified Dist Plant - Acct 300							
2169			S	D	-	-	-	-	-
2170					-	-	-	-	-
2171									
2172	108DS	Unclassified Dist Sub Plant - Acct 300							
2173			S	D	-	-	-	-	-
2174					-	-	-	-	-
2175									
2176	108DP	Unclassified Dist Sub Plant - Acct 300							
2177			S	D	-	-	4,450,156	-	4,450,156
2178					-	-	4,450,156	-	4,450,156
2179									
2180									
2181	TOTAL DISTRIBUTION PLANT DEPR				-	-	(180,241,809)	(949,830)	(181,191,640)
2182									
2183	108GP	General Plant Accumulated Depr							
2184			S	G-SITUS	-	(1,815,428)	(5,920,407)	-	(7,735,836)
2185			SG	PT	(2,756)	(2,174)	-	-	(4,930)
2186			SG	PT	(9,171)	(7,232)	-	-	(16,403)
2187			SG	G-SG	(833,629)	-	-	-	(833,629)
2188			CN	D	-	-	(4,891,151)	-	(4,891,151)
2189			SO	LABOR	(9,518,288)	(2,235,831)	(8,739,550)	(56,711)	(20,550,381)
2190			SE	P	(19,540)	-	-	-	(19,540)
2191			SG	G-SG	(2,108)	-	-	-	(2,108)
2192			SG	G-SG	-	-	-	-	-
2193					(10,385,493)	(4,060,665)	(19,551,109)	(56,711)	(34,053,978)
2194									
2195									
2196	108MP	Mining Plant Accumulated Depr.							
2197			S	P	-	-	-	-	-
2198			DEU	P	-	-	-	-	-
2199			SE	P	-	-	-	-	-
2200					-	-	-	-	-
2201									
2202	108MP	Less Centralia Situs Depreciation							
2203			S	P	-	-	-	-	-
2204					-	-	-	-	-
2205									
2206	1081390	Accum Depr - Capital Lease							
2207			SO	PTD	-	-	-	-	-
2208									
2209									
2210		Remove Capital Leases		P	-	-	-	-	-
2211					-	-	-	-	-
2212									
2213	1081399	Accum Depr - Capital Lease							
2214			S	P	-	-	-	-	-
2215			SE	P	-	-	-	-	-
2216									
2217									
2218		Remove Capital Leases		P	-	-	-	-	-
2219					-	-	-	-	-
2220									
2221									
2222	TOTAL GENERAL PLANT ACCUM DEPR				(10,385,493)	(4,060,665)	(19,551,109)	(56,711)	(34,053,978)
2223									
2224									
2225	TOTAL ACCUM DEPR - PLANT IN SERVICE				(105,246,773)	(44,797,130)	(199,792,918)	(1,006,542)	(350,843,363)
2226									
2227									
2228	111SP	Accum Prov for Amort-Steam							
2229			SG	P	-	-	-	-	-
2230			SG	P	-	-	-	-	-
2231					-	-	-	-	-
2232									
2233									
2234	111GP	Accum Prov for Amort-General							
2235			S	G-SITUS	-	(120,440)	(392,773)	-	(513,213)
2236			CN	D	-	-	-	-	-
2237			SG	I-SG	-	-	-	-	-
2238			SO	LABOR	(28,251)	(6,636)	(25,939)	(168)	(60,995)
2239			SE	P	-	-	-	-	-
2240					(28,251)	(127,076)	(418,713)	(168)	(574,208)
2241									
2242									
2243	111HP	Accum Prov for Amort-Hydro							
2244			SG	P	-	-	-	-	-
2245			SG	P	-	-	-	-	-
2246			SG	P	(69,634)	-	-	-	(69,634)
2247			SG	P	-	-	-	-	-

PacifiCorp - State of California
Table 4 - Functionalized Revenues ($), per Results of Operations for the 12 Months Ended December 2027

	A	B	C	D	E	F	G	H	I
	FERC Account	Description	Allocator	Functional Factor	Production	Transmission	Distribution	Distribution - Lighting	Total
2248					(69,634)	-	-	-	(69,634)
2249									
2250	111XP	Accum Prov for Amort-Solar							
2251			S	P	-	-	-	-	-
2252			SG	P	-	-	-	-	-
2253					-	-	-	-	-
2254									
2255	111IP	Accum Prov for Amort-Intangible Plant							
2256			S	I-SITUS	-	1,785	862	-	2,648
2257			SG	P	-	-	-	-	-
2258			SG	LABOR	(2,787)	(655)	(2,559)	(17)	(6,018)
2259			SE	P	-	-	-	-	-
2260			SG	LABOR	(571,093)	(134,149)	(524,369)	(3,403)	(1,233,014)
2261			SG	LABOR	(363,379)	(85,357)	(333,649)	(2,165)	(784,551)
2262			SG	LABOR	(46,165)	(10,844)	(42,388)	(275)	(99,673)
2263			CN	D	-	-	60,806	-	60,806
2264			SG	P	-	-	-	-	-
2265			SG	P	-	-	-	-	-
2266			SO	LABOR	177,172	41,618	162,677	1,056	382,523
2267					(806,252)	(187,602)	(678,620)	(4,804)	(1,677,278)
2268	111IP	Less Non-Utility Plant							
2269			OTH	NUTIL	-	-	-	-	-
2270					(806,252)	(187,602)	(678,620)	(4,804)	(1,677,278)
2271									
2272	111390	Accum-Prov for Amort-Mining							
2273			S	G-SITUS	-	-	-	-	-
2274			SG	P	-	-	-	-	-
2275			SO	PTD	-	-	-	-	-
2276					-	-	-	-	-
2277									
2278		Remove Capital Lease Amort			-	-	-	-	-
2279					-	-	-	-	
2280	TOTAL ACCUM PROV FOR AMORTIZATION				(904,137)	(314,678)	(1,097,333)	(4,972)	(2,321,120)

Application No. 26-11-__
Exhibit No. PAC/902
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Marginal Cost of Service Study

[PUBLIC VERSION]

November 2026

PacifiCorp - State of California
Table 1 - 1-Year and 10-Year Costs

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
1								Schs.D,DL-6,		Sch.A-32		Sch.A-36		Sch.AT-48						
2	$	1-Year?	10-Year?	Function	Class	Class Detail	Total	DS-8,DM-9	Sch.A-25	20 -100 kW	101 -500 kW	20 -100 kW	101 -500 kW	Secondary	Primary	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
3																				
4	$	Yes		Production	Energy	All	25,193,379	12,395,069	1,857,638	2,929,200	712,578	316,486	1,448,414	1,823,361	599,485	3,056,337	6,787	8,397	34,025	5,602
5	$		Yes	Production	Demand	All	15,081,607	7,876,486	996,344	1,630,325	404,570	169,047	741,314	990,611	302,589	1,948,238	2,633	3,257	13,199	2,993
6	$		Yes	Production	Energy	All	35,155,630	17,296,468	2,592,206	4,087,498	994,354	441,634	2,021,162	2,544,375	836,541	4,264,908	9,471	11,717	47,480	7,817
7																				
8	$		Yes	Transmission	Demand	All	3,797,015	1,983,021	250,844	410,458	101,856	42,560	186,637	249,401	76,181	490,497	663	820	3,323	753
9	$		Yes	Transmission	Energy	All	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10																				
11	$		Yes	Distribution	Demand	Substations	3,124,147	1,850,582	225,353	361,461	95,802	33,923	150,072	169,220	55,093	180,781	212	262	1,061	324
12	$		Yes	Distribution	Demand	Poles	28,944,420	16,071,563	2,990,808	3,194,888	846,775	209,629	927,364	646,419	210,455	3,823,369	2,810	3,476	14,085	2,779
13	$		Yes	Distribution	Demand	Conductor	31,912,540	18,023,786	3,026,741	3,562,090	944,098	260,369	1,151,831	992,486	323,124	3,604,356	2,843	3,518	14,254	3,044
14	$		Yes	Distribution	Commitment	Transformer	5,863,029	2,894,666	926,820	551,678	90,628	15,896	62,933	144,599	-	1,160,944	357	2,033	524	11,951
15	$	Yes	Yes	Distribution	Commitment	Service Drops	2,238,150	1,543,409	464,282	98,779	31,532	2,561	11,960	85,628	-	-	-	-	-	-
16	$	Yes	Yes	Distribution	Commitment	Meters	1,117,690	810,876	181,273	34,232	18,335	698	7,603	10,573	5,034	48,236	-	-	-	830
17	$	Yes	Yes	Distribution	Commitment	Customer Accounting	2,595,308	1,941,881	311,338	151,940	12,522	16,404	31,625	27,582	2,782	73,854	18,001	2,693	3,647	1,038
18	$	Yes	Yes	Distribution - Lighting	Commitment	Installation and O&M	441,483	-	-	-	-	-	-	-	-	-	144,531	296,951	-	-
19																				
20																				
21	$ per kilowatt-hour	Yes		Production	Energy	All		0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102	0.03102
22	$ per kilowatt		Yes	Production	Demand	All		126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63	126.63
23	$ per kilowatt-hour		Yes	Production	Energy	All		0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328	0.04328
24																				
25	$ per kilowatt		Yes	Transmission	Demand	All		31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88	31.88
26	$ per kilowatt-hour		Yes	Transmission	Energy	All		-	-	-	-	-	-	-	-	-	-	-	-	-
27																				
28	$ per kilowatt		Yes	Distribution	Demand	Substations		20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99	20.99
29	$ per kilowatt		Yes	Distribution	Demand	Poles		182.26	278.53	185.50	185.50	129.69	129.69	80.17	80.17	443.85	278.53	278.53	278.53	180.12
30	$ per kilowatt		Yes	Distribution	Demand	Conductor		204.40	281.87	206.82	206.82	161.08	161.08	123.09	123.09	418.42	281.87	281.87	281.87	197.31
31	$ per Customer per Year		Yes	Distribution	Commitment	Transformer		79.49	127.01	463.56	924.02	678.60	1,393.59	7,959.10	-	582.51	0.56	21.18	4.03	323.00
32	$ per Customer per Year	Yes	Yes	Distribution	Commitment	Service Drops		42.38	63.62	83.00	321.49	109.34	264.84	4,713.19	-	-	-	-	-	-
33	$ per Customer per Year	Yes	Yes	Distribution	Commitment	Meters		22.27	24.84	28.76	186.94	29.80	168.35	581.94	2,747.62	42.87	-	-	-	22.44
34	$ per Customer per Year	Yes	Yes	Distribution	Commitment	Customer Accounting		53.33	42.66	127.67	127.67	700.30	700.30	1,518.20	1,518.20	65.63	28.05	28.05	28.05	28.05
35	$ per Customer per Year	Yes	Yes	Distribution - Lighting	Commitment	Installation and O&M		-	-	-	-	-	-	-	-	-	225.24	3,093.24	-	-
36																				
37																				
38	$ per Customer per Month	Yes		Distribution	Commitment	Billing		9.83	10.93	19.95	53.01	69.95	94.46	567.78	355.49	9.04	2.34	2.34	2.34	4.21
39	$ per Customer per Month		Yes	Distribution	Commitment	Billing		16.46	21.51	58.58	130.01	126.50	210.59	1,231.04	355.49	57.58	2.38	4.10	2.67	31.12
40																				

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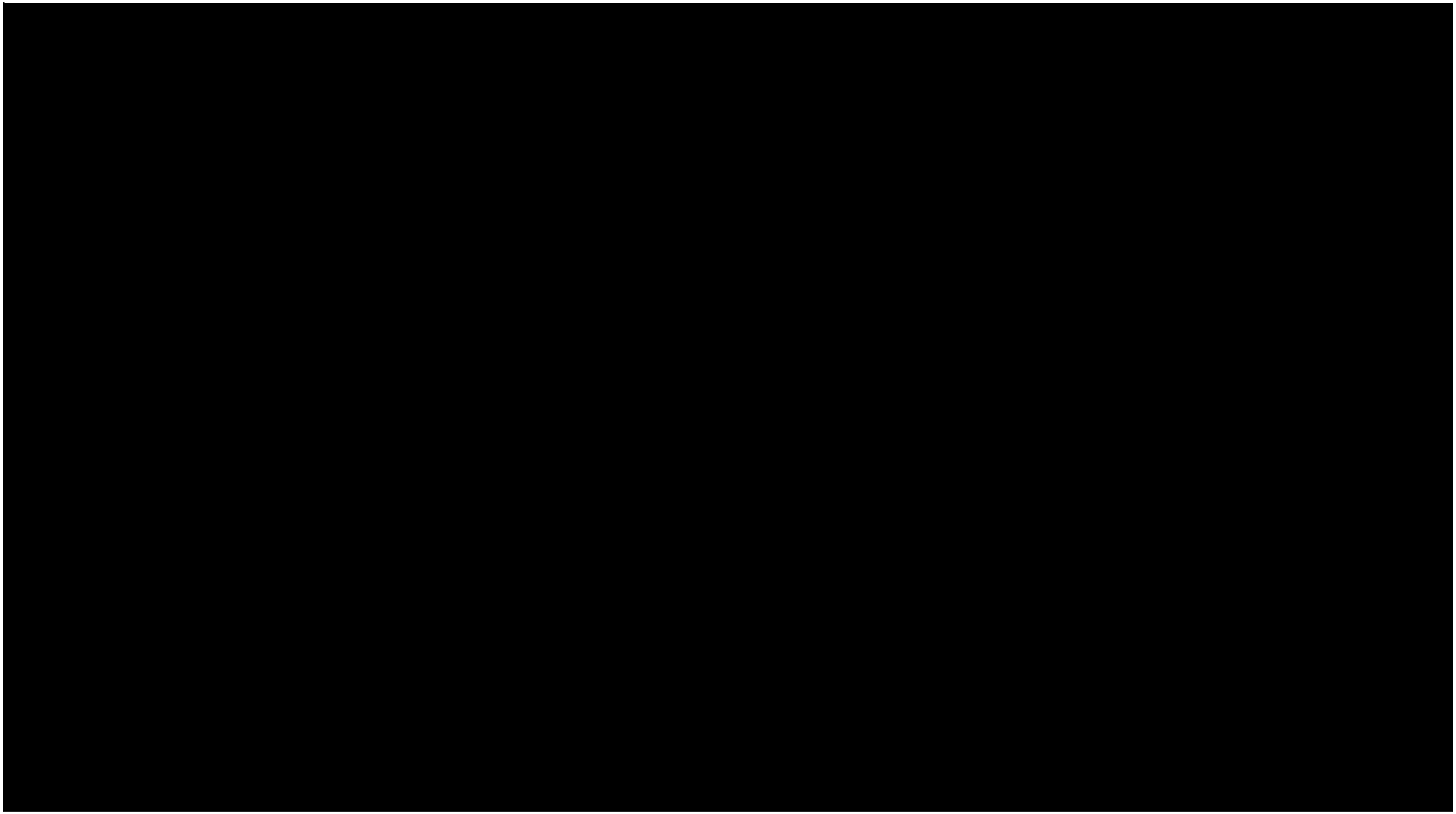
PacifiCorp - State of California
Table 2 - Production Energy and Demand



PacifiCorp - State of California
Table 3 - Transmission Energy and Demand

	A	B	C	D	E	F	G	H	I	J	K
1					Dec-26	Dec-26 to Dec-27		Dec-27	Capacity	Dec-27	
2	Timeframe	Class	Description	Rate	$	Adjustment		$	Addition MW	$ per kW	$ per kWh
3											
4	Total	Demand	Transmission					2,043,147,699			
5	Total	Demand	* Annualization at	9.21%				188,236,501			
6	Total	Demand	+ A&G at	1.30%				26,652,949			
7	Total	Demand	+ O&M at	1.03%				20,996,299			
8	Total	Demand	Transmission Annualized					235,885,749	7,399	31.88	
9											
10	Total	Energy	Transmission					-			
11	Total	Energy	* Annualization at	9.21%				-			
12	Total	Energy	+ A&G at	1.30%				-			
13	Total	Energy	+ O&M at	1.03%				-			
14	Total	Energy	Transmission Annualized					-	7,399		-
15											
16	CY 2026 Forecast	Demand	Bulk Power Lines (grid)					-			
17	CY 2027 Forecast	Demand	Bulk Power Lines (grid)					-			
18	CY 2028 Forecast	Demand	Bulk Power Lines (grid)					-			
19	CY 2029 Forecast	Demand	Bulk Power Lines (grid)					-			
20	CY 2030 Forecast	Demand	Bulk Power Lines (grid)					-			
21											
22	CY 2026 Forecast	Energy	Bulk Power Lines (grid)					-			
23	CY 2027 Forecast	Energy	Bulk Power Lines (grid)					-			
24	CY 2028 Forecast	Energy	Bulk Power Lines (grid)					-			
25	CY 2029 Forecast	Energy	Bulk Power Lines (grid)					-			
26	CY 2030 Forecast	Energy	Bulk Power Lines (grid)					-			
27											
28	CY 2026 Forecast	Demand	Growth Related Major Projects (local)					118,946,590			
29	CY 2027 Forecast	Demand	Growth Related Major Projects (local)					163,686,437			
30	CY 2028 Forecast	Demand	Growth Related Major Projects (local)					693,265,802			
31	CY 2029 Forecast	Demand	Growth Related Major Projects (local)					91,326,427			
32	CY 2030 Forecast	Demand	Growth Related Major Projects (local)					975,922,442			
33											
34											
35	CY 2026 Forecast	All	Bulk Power Lines (grid)		-	128%	132%	-			
36	CY 2027 Forecast	All	Bulk Power Lines (grid)		-	128%	132%	-			
37	CY 2028 Forecast	All	Bulk Power Lines (grid)		-	128%	132%	-			
38	CY 2029 Forecast	All	Bulk Power Lines (grid)		-	128%	132%	-			
39	CY 2030 Forecast	All	Bulk Power Lines (grid)		-	128%	132%	-			
40											
41	CY 2026 Forecast	Demand	Growth Related Major Projects (local)		115,819,464	128%	132%	118,946,590			
42	CY 2027 Forecast	Demand	Growth Related Major Projects (local)		159,383,094	128%	132%	163,686,437			
43	CY 2028 Forecast	Demand	Growth Related Major Projects (local)		675,039,729	128%	132%	693,265,802			
44	CY 2029 Forecast	Demand	Growth Related Major Projects (local)		88,925,440	128%	132%	91,326,427			
45	CY 2030 Forecast	Demand	Growth Related Major Projects (local)		950,265,279	128%	132%	975,922,442			

PacifiCorp - State of California
Table 4 - Distribution Demand - Substation

	A	B	C	D
1	2026-2030 Forecast California, Oregon, and Washington Substation Capacity Projects			
2				MVA
3				Capacity
4		Project	$	Increase
5		Banfield	9,966,969	33.0
6		Bond Street	12,584,270	33.0
7		China Hat	5,591,814	33.0
8		Tieton	8,114,660	16.4
9		Mallory	1,228,618	10.0
10		Yew Ave	11,451,393	25.0
11		Ahtanum	15,035,555	30.0
12		Butler	12,001,334	33.0
13		King Way	22,894,421	33.0
14		Klamath Falls	11,939,886	93.0
15		Rickreall	11,385,827	33.0
16		Wake Robin Ave	14,854,091	33.0
17		Culver	6,604,474	12.5
18		Line 30 & 65	603,027	26.0
19		Lebanon	8,494,155	13.0
20		Madras	2,155,742	10.0
21		Shastina	15,156,663	26.1
22				
23	Dec-26	Total $	170,062,899	
24	Dec-26	Dec-26 to Dec-27 Adjustment	128%	
25	Dec-27	Dec-26 to Dec-27 Adjustment	132%	
26	Dec-27	Total $	174,654,597	
27	Dec-27	Total $ per kVA	354.27	
28	Dec-27	Total $ per kW	372.91	

	Forecast 2027 Distribution Peaks (kW)	January	February	March	April	May	June	July	August	September	October	November	December
32	At Input	147,574	154,633	131,208	129,102	117,074	137,361	150,565	147,897	132,420	115,559	132,977	143,394
33	Transmission Losses at	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%	104%
34	At Sales	142,149	148,949	126,386	124,356	112,770	132,312	145,031	142,461	127,553	111,311	128,089	138,123
35	Substation Thermal Loading at	120%	120%	120%	120%	105%	105%	105%	105%	105%	105%	120%	120%
36	Adjusted	118,458	124,124	105,321	103,630	107,400	126,011	138,124	135,677	121,479	106,011	106,741	115,102

39	Maximum of Adjusted Forecast 2027 Distribution Peaks (kW)	138,124
40	Substation Capacity (kVA)	395,000
41	kW / kVA	95%
42	Substation Capacity (kW)	375,250
43	Substation $ per kW	137.26
44	* Annualization at	10.51%
45	Substation $ per kW Annualized	14.43
46	+ O&M at	45.41%
47	Substation $ per kW Annualized + O&M	20.99

Utilization Factor
36.8%

PacifiCorp - State of California
Table 5 - Distribution Demand - Pole & Conductor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Distribution Demand	12 ME	Branch	Description	Total	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
								20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
1	All	Dec-25	All	Weighted Distribution Peak kW		79,806	9,718	15,588	4,133	1,463	6,473	7,298	2,410	7,796	9	11	46	14
2	All	Dec-25	All	Customer Count		36,254	7,358	1,186	98	23	44	20	2	2,012	677	97	130	37
3	All	Dec-25	All	Weighted Distribution Peak kW per Customer		2	1	13	42	64	147	368	1,205	4	0	0	0	0
4	All	Dec-25	All	Number of circuits in California		87	87	87	87	87	87	87	87	87	87	87	87	87
5																		
6																		
7	All	Dec-25	1	Percent Distribution		0.51%	0.94%	0.54%	0.54%	0.36%	0.36%	0.00%	0.00%	1.42%	0.94%	0.94%	0.94%	0.90%
8	All	Dec-25	2	Percent Distribution		0.51%	0.94%	0.54%	0.54%	0.36%	0.36%	0.00%	0.00%	1.42%	0.94%	0.94%	0.94%	0.90%
9	All	Dec-25	3	Percent Distribution		0.51%	0.94%	0.54%	0.54%	0.36%	0.36%	0.00%	0.00%	1.42%	0.94%	0.94%	0.94%	0.90%
10	All	Dec-25	4	Percent Distribution		2.15%	3.06%	2.10%	2.10%	1.25%	1.25%	1.52%	1.52%	6.02%	3.06%	3.06%	3.06%	0.00%
11	All	Dec-25	5	Percent Distribution		2.15%	3.06%	2.10%	2.10%	1.25%	1.25%	1.52%	1.52%	6.02%	3.06%	3.06%	3.06%	0.00%
12	All	Dec-25	6	Percent Distribution		2.15%	3.06%	2.10%	2.10%	1.25%	1.25%	1.52%	1.52%	6.02%	3.06%	3.06%	3.06%	0.00%
13	All	Dec-25	7	Percent Distribution		92.01%	87.99%	92.06%	92.06%	95.19%	95.19%	95.45%	95.45%	77.69%	87.99%	87.99%	87.99%	97.30%
14																		
15	All	Dec-25	1	Circuit kW	9	4.7	1.1	1.0	0.3	0.1	0.3	-	-	1.3	0.0	0.0	0.0	0.0
16	All	Dec-25	2	Circuit kW	9	4.7	1.1	1.0	0.3	0.1	0.3	-	-	1.3	0.0	0.0	0.0	0.0
17	All	Dec-25	3	Circuit kW	9	4.7	1.1	1.0	0.3	0.1	0.3	-	-	1.3	0.0	0.0	0.0	0.0
18	All	Dec-25	4	Circuit kW	36	19.7	3.4	3.8	1.0	0.2	0.9	1.3	0.4	5.4	0.0	0.0	0.0	-
19	All	Dec-25	5	Circuit kW	36	19.7	3.4	3.8	1.0	0.2	0.9	1.3	0.4	5.4	0.0	0.0	0.0	-
20	All	Dec-25	6	Circuit kW	36	19.7	3.4	3.8	1.0	0.2	0.9	1.3	0.4	5.4	0.0	0.0	0.0	-
21	All	Dec-25	7	Circuit kW	1,414	844.0	98.3	164.9	43.7	16.0	70.8	80.1	26.4	69.6	0.1	0.1	0.5	0.2
22																		

PacifiCorp - State of California
Table 5 - Distribution Demand - Pole & Conductor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Distribution					Schs.D,DL-6,		Sch.A-32		Sch.A-36		Sch.AT-48						
	Demand	12 ME	Branch	Description	Total	DS-8,DM-9	Sch.A-25	20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
23																		
24	Pole	Dec-25	All	Dec-25 to Dec-27 Adjustment		125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%
25	Pole	Dec-27	All	Dec-25 to Dec-27 Adjustment		132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
26																		
27	Pole	Dec-27	1	$ for Branch 6	320,336	28	51	30	30	19	19	-	-	77	51	51	51	49
28	Pole	Dec-27	2	$ for Branch 6	320,336	28	51	30	30	19	19	-	-	77	51	51	51	49
29	Pole	Dec-27	3	$ for Branch 6	320,336	28	51	30	30	19	19	-	-	77	51	51	51	49
30	Pole	Dec-27	4	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Pole	Dec-27	5	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Pole	Dec-27	6	$ for Branch 6	320,336	117	167	115	115	68	68	83	83	328	167	167	167	-
33	Pole	Dec-27	7	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34																		
35	Pole	Dec-27	1	$ for Branch 7	333,397	1	2	1	1	1	1	-	-	3	2	2	2	2
36	Pole	Dec-27	2	$ for Branch 7	333,397	1	2	1	1	1	1	-	-	3	2	2	2	2
37	Pole	Dec-27	3	$ for Branch 7	333,397	1	2	1	1	1	1	-	-	3	2	2	2	2
38	Pole	Dec-27	4	$ for Branch 7	333,397	5	7	5	5	3	3	3	3	14	7	7	7	-
39	Pole	Dec-27	5	$ for Branch 7	333,397	5	7	5	5	3	3	3	3	14	7	7	7	-
40	Pole	Dec-27	6	$ for Branch 7	333,397	5	7	5	5	3	3	3	3	14	7	7	7	-
41	Pole	Dec-27	7	$ for Branch 7	333,397	209	200	209	209	216	216	217	217	176	200	200	200	221
42																		
43	Pole	Dec-27	1	$ Other	242,441	153	280	161	161	106	106	-	-	421	280	280	280	268
44	Pole	Dec-27	2	$ Other	242,441	153	280	161	161	106	106	-	-	421	280	280	280	268
45	Pole	Dec-27	3	$ Other	242,441	153	280	161	161	106	106	-	-	421	280	280	280	268
46	Pole	Dec-27	4	$ Other	242,441	152	217	149	149	88	88	107	107	426	217	217	217	-
47	Pole	Dec-27	5	$ Other	242,441	152	217	149	149	88	88	107	107	426	217	217	217	-
48	Pole	Dec-27	6	$ Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Pole	Dec-27	7	$ Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50																		

PacifiCorp - State of California
Table 5 - Distribution Demand - Pole & Conductor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Distribution					Schs.D,DL-6,		Sch.A-32		Sch.A-36		Sch.AT-48						
	Demand	12 ME	Branch	Description	Total	DS-8,DM-9	Sch.A-25	20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
51																		
52	Conductor	Dec-25	All	Dec-25 to Dec-27 Adjustment		125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%
53	Conductor	Dec-27	All	Dec-25 to Dec-27 Adjustment		132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
54																		
55	Conductor	Dec-27	1	$ for Branch 6	435,220	38	70	40	40	26	26	-	-	105	70	70	70	67
56	Conductor	Dec-27	2	$ for Branch 6	435,220	38	70	40	40	26	26	-	-	105	70	70	70	67
57	Conductor	Dec-27	3	$ for Branch 6	435,220	38	70	40	40	26	26	-	-	105	70	70	70	67
58	Conductor	Dec-27	4	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	Conductor	Dec-27	5	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	Conductor	Dec-27	6	$ for Branch 6	435,220	159	227	156	156	92	92	112	112	446	227	227	227	-
61	Conductor	Dec-27	7	$ for Branch 6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
62																		
63	Conductor	Dec-27	1	$ for Branch 7	804,321	3	5	3	3	2	2	-	-	8	5	5	5	5
64	Conductor	Dec-27	2	$ for Branch 7	804,321	3	5	3	3	2	2	-	-	8	5	5	5	5
65	Conductor	Dec-27	3	$ for Branch 7	804,321	3	5	3	3	2	2	-	-	8	5	5	5	5
66	Conductor	Dec-27	4	$ for Branch 7	804,321	12	17	12	12	7	7	8	8	33	17	17	17	-
67	Conductor	Dec-27	5	$ for Branch 7	804,321	12	17	12	12	7	7	8	8	33	17	17	17	-
68	Conductor	Dec-27	6	$ for Branch 7	804,321	12	17	12	12	7	7	8	8	33	17	17	17	-
69	Conductor	Dec-27	7	$ for Branch 7	804,321	504	482	504	504	522	522	523	523	426	482	482	482	533
70																		
71	Conductor	Dec-27	1	$ Other	163,589	103	189	109	109	72	72	-	-	284	189	189	189	181
72	Conductor	Dec-27	2	$ Other	163,589	103	189	109	109	72	72	-	-	284	189	189	189	181
73	Conductor	Dec-27	3	$ Other	163,589	103	189	109	109	72	72	-	-	284	189	189	189	181
74	Conductor	Dec-27	4	$ Other	163,589	103	146	101	101	60	60	72	72	288	146	146	146	-
75	Conductor	Dec-27	5	$ Other	163,589	103	146	101	101	60	60	72	72	288	146	146	146	-
76	Conductor	Dec-27	6	$ Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77	Conductor	Dec-27	7	$ Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78																		

PacifiCorp - State of California
Table 5 - Distribution Demand - Pole & Conductor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Distribution					Schs.D,DL-6,		Sch.A-32		Sch.A-36		Sch.AT-48						
	Demand	12 ME	Branch	Description	Total	DS-8,DM-9	Sch.A-25	20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary	Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
79																		
80	Pole	Dec-27	All	$ per kW		1,192.09	1,821.73	1,213.26	1,213.26	848.22	848.22	524.35	524.35	2,903.04	1,821.73	1,821.73	1,821.73	1,178.12
81	Pole	Dec-27	All	* Annualization at		10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%
82	Pole	Dec-27	All	$ per kW Annualized		125.34	191.54	127.57	127.57	89.18	89.18	55.13	55.13	305.23	191.54	191.54	191.54	123.87
83	Pole	Dec-27	All	+ O&M at		45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%
84	Pole	Dec-27	All	$ per kW Annualized + O&M		182.26	278.53	185.50	185.50	129.69	129.69	80.17	80.17	443.85	278.53	278.53	278.53	180.12
85																		
86	Conductor	Dec-27	All	$ per kW		1,336.89	1,843.62	1,352.70	1,352.70	1,053.53	1,053.53	805.07	805.07	2,736.74	1,843.62	1,843.62	1,843.62	1,290.51
87	Conductor	Dec-27	All	* Annualization at		10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%	10.51%
88	Conductor	Dec-27	All	$ per kW Annualized		140.57	193.84	142.23	142.23	110.77	110.77	84.65	84.65	287.75	193.84	193.84	193.84	135.69
89	Conductor	Dec-27	All	+ O&M at		45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%	45.41%
90	Conductor	Dec-27	All	$ per kW Annualized + O&M		204.40	281.87	206.82	206.82	161.08	161.08	123.09	123.09	418.42	281.87	281.87	281.87	197.31

PacifiCorp - State of California
Table 6 - Distribution Commitment

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
												20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
1	All	All	Dec-25	All	All	All	Single	Customers		36,254	6,249								677	97	130	24
2	All	All	Dec-25	All	All	All	Three	Customers			1,109					20	2					13
3	All	All	Dec-25	All	All	20-30	Single	Customers				325										
4	All	All	Dec-25	All	All	20-30	Three	Customers				259										
5	All	All	Dec-25	All	All	31-50	Single	Customers				151										
6	All	All	Dec-25	All	All	31-50	Three	Customers				210		2								
7	All	All	Dec-25	All	All	0-50	Single	Customers										122				
8	All	All	Dec-25	All	All	0-50	Three	Customers										1,345				
9	All	All	Dec-25	All	All	51-100	Single	Customers				45						-				
10	All	All	Dec-25	All	All	51-100	Three	Customers				196		21				396				
11	All	All	Dec-25	All	All	101-300	Single	Customers					2					-				
12	All	All	Dec-25	All	All	101-300	Three	Customers					83		35			143				
13	All	All	Dec-25	All	All	301-500	Three	Customers					13		9			6				
14																						
15	All	All	Dec-27	All	All	All	All	Customers		36,416	7,297	1,190	98	23	45	18	2	1,993	642	96	130	37
16	All	All	Dec-27	All	All	All	All	Customers (Average)		36,416	7,297	1,190	98	23	45	18	2	1,125	642	96	130	37
17																						
18	All	All	Dec-21 thru Dec-25	All	All	All	All	New Customers (NC)		910	367	54	4	0	1	5	0	74	21	30	4	-
19	All	All	Dec-21 thru Dec-25	All	All	All	All	NC (Annual Average)		182	73	11	1	0	0	1	0	15	4	6	1	-
20																						

PacifiCorp - State of California
Table 6 - Distribution Commitment

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
												20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
21																						
22	Transformer	368	Dec-25	All	All	All	Single	$ per Transformer		4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251	4,251
23	Transformer	368	Dec-25	All	All	All	Single	Customers		36,254	6,249	521	2	-	-	-	-	122	677	97	130	24
24	Transformer	368	Dec-25	All	All	All	Single	Customers per Transformer		3	2	1	1	1	1	-	-	1				1
25																						
26	Transformer	368	Dec-25	All	All	All	Three	$ per Transformer		13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556	13,556
27	Transformer	368	Dec-25	All	All	All	Three	Customers		-	1,109	665	96	23	44	20	2	1,890	-	-	-	13
28	Transformer	368	Dec-25	All	All	All	Three	Customers per Transformer		-	3	1	1	1	1	1	-	1				1
29																						
30	Transformer	368	Dec-25	All	All	All	All	$ per kW		33	33	33	33	33	33	33	33	33	174	174	33	33
31	Transformer	368	All	All	All	All	All	Residential Capacity Adjustment		130%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
32	Transformer	368	Dec-27	All	All	All	All	Weighted Non-Coin. Peak kW		272,423	43,361	54,204	21,171	2,883	29,232	25,858	-	87,729	42	74	333	4,320
33																						
34	Transformer	368	Dec-25	All	All	All	All	Dec-25 to Dec-27 Adjustment		125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%
35	Transformer	368	Dec-27	All	All	All	All	Dec-25 to Dec-27 Adjustment		132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
36																						
37	Transformer	368	Dec-27	All	All	All	All	Replacements at	1.82%	662	133	22	2	0	0.82	0	0	36	12	2	2	1
38	Transformer	368	Dec-27	All	All	All	All	$ per Customer		1,844	2,418	9,167	18,272	17,292	35,511	62,758	-	12,229	12	141	89	9,551
39	Transformer	368	Dec-27	All	All	All	All	PVRR $ for NC & Replacements at	126.27%	1,965,030	629,167	374,504	61,523	10,791	42,722	98,160	-	788,101	242	1,380	356	8,113
40	Transformer	368	Dec-27	All	All	All	All	PVRR $ per Customer		53.96	86.22	314.69	627.27	460.67	946.03	5,403.00	-	395.43	0.38	14.38	2.74	219.27
41	Transformer	368	Dec-27	All	All	All	All	+ A&G at	1.30%	54.66	87.34	318.79	635.45	466.68	958.37	5,473.48	-	400.59	0.38	14.56	2.77	222.13
42	Transformer	368	Dec-27	All	All	All	All	+ O&M at	45.41%	79.49	127.01	463.56	924.02	678.60	1,393.59	7,959.10	-	582.51	0.56	21.18	4.03	323.00
43																						
44	Note: PVRR = Present Value of Revenue Requirements																					

PacifiCorp - State of California
Table 6 - Distribution Commitment

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
												20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
45																						
46	Service Drop	369	Dec-25	Overhead	Small Load	All	All	Customers		9,692												
47	Service Drop	369	Dec-25	Overhead	All Electric	All	All	Customers		14,194												
48	Service Drop	369	Dec-25	Overhead	All	All	Single	Customers			4,485											
49	Service Drop	369	Dec-25	Overhead	All	All	Three	Customers			796											
50	Service Drop	369	Dec-25	Overhead	All	20-30	Single	Customers				183		-								
51	Service Drop	369	Dec-25	Overhead	All	20-30	Three	Customers				146		-								
52	Service Drop	369	Dec-25	Overhead	All	31-50	Single	Customers				85		-								
53	Service Drop	369	Dec-25	Overhead	All	31-50	Three	Customers				118		1								
54	Service Drop	369	Dec-25	Overhead	All	51-100	Single	Customers				26		-								
55	Service Drop	369	Dec-25	Overhead	All	51-100	Three	Customers				110		10								
56	Service Drop	369	Dec-25	Overhead	All	101-300	Single	Customers					1		-							
57	Service Drop	369	Dec-25	Overhead	All	101-300	Three	Customers					47		16							
58	Service Drop	369	Dec-25	Overhead	All	301-500	Three	Customers					7		4							
59	Service Drop	369	Dec-25	Underground	Small Load	All	All	Customers		3,290												
60	Service Drop	369	Dec-25	Underground	All Electric	All	All	Customers		9,077												
61	Service Drop	369	Dec-25	Underground	All	All	Single	Customers			1,763											
62	Service Drop	369	Dec-25	Underground	All	All	Three	Customers			313											
63	Service Drop	369	Dec-25	Underground	All	20-30	Single	Customers				142		-								
64	Service Drop	369	Dec-25	Underground	All	20-30	Three	Customers				113		-								
65	Service Drop	369	Dec-25	Underground	All	31-50	Single	Customers				66		-								
66	Service Drop	369	Dec-25	Underground	All	31-50	Three	Customers				92		1								
67	Service Drop	369	Dec-25	Underground	All	51-100	Single	Customers				20		-								
68	Service Drop	369	Dec-25	Underground	All	51-100	Three	Customers				86		11								
69	Service Drop	369	Dec-25	Underground	All	101-300	Single	Customers					1		-							
70	Service Drop	369	Dec-25	Underground	All	101-300	Three	Customers					36		19							
71	Service Drop	369	Dec-25	Underground	All	301-500	Three	Customers					6		5							
72	Service Drop	369	Dec-25	Underground	All	500+	Three	Customers								20						
73																						
74	Service Drop	369	Dec-25	Overhead	Small Load	All	All	$ per Customer		834												
75	Service Drop	369	Dec-25	Overhead	All Electric	All	All	$ per Customer		964												
76	Service Drop	369	Dec-25	Overhead	All	All	Single	$ per Customer			1,189											
77	Service Drop	369	Dec-25	Overhead	All	All	Three	$ per Customer			1,455											
78	Service Drop	369	Dec-25	Overhead	All	20-30	Single	$ per Customer				1,189		1,189								
79	Service Drop	369	Dec-25	Overhead	All	20-30	Three	$ per Customer				1,455		1,455								
80	Service Drop	369	Dec-25	Overhead	All	31-50	Single	$ per Customer				1,355		1,355								
81	Service Drop	369	Dec-25	Overhead	All	31-50	Three	$ per Customer				1,600		1,600								
82	Service Drop	369	Dec-25	Overhead	All	51-100	Single	$ per Customer				2,511		2,511								
83	Service Drop	369	Dec-25	Overhead	All	51-100	Three	$ per Customer				2,914		2,914								
84	Service Drop	369	Dec-25	Overhead	All	101-300	Single	$ per Customer					4,624		4,624							
85	Service Drop	369	Dec-25	Overhead	All	101-300	Three	$ per Customer					5,160		5,160							
86	Service Drop	369	Dec-25	Overhead	All	301-500	Three	$ per Customer					12,031		12,031							
87	Service Drop	369	Dec-25	Underground	Small Load	All	All	$ per Customer		957												
88	Service Drop	369	Dec-25	Underground	All Electric	All	All	$ per Customer		1,061												
89	Service Drop	369	Dec-25	Underground	All	All	Single	$ per Customer			957											
90	Service Drop	369	Dec-25	Underground	All	All	Three	$ per Customer			1,356											
91	Service Drop	369	Dec-25	Underground	All	20-30	Single	$ per Customer				957		957								
92	Service Drop	369	Dec-25	Underground	All	20-30	Three	$ per Customer				1,356		1,356								
93	Service Drop	369	Dec-25	Underground	All	31-50	Single	$ per Customer				1,061		1,061								
94	Service Drop	369	Dec-25	Underground	All	31-50	Three	$ per Customer				1,458		1,458								
95	Service Drop	369	Dec-25	Underground	All	51-100	Single	$ per Customer				1,898		1,898								
96	Service Drop	369	Dec-25	Underground	All	51-100	Three	$ per Customer				2,691		2,691								
97	Service Drop	369	Dec-25	Underground	All	101-300	Single	$ per Customer					5,795		5,795							
98	Service Drop	369	Dec-25	Underground	All	101-300	Three	$ per Customer					5,613		5,613							
99	Service Drop	369	Dec-25	Underground	All	301-500	Three	$ per Customer					10,167		10,167							
100	Service Drop	369	Dec-25	Underground	All	500+	Three	$ per Customer								35,487						
101																						
102	Service Drop	369	Dec-25	All	All	All	All	Dec-25 to Dec-27 Adjustment		125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%
103	Service Drop	369	Dec-27	All	All	All	All	Dec-25 to Dec-27 Adjustment		132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
104																						
105	Service Drop	369	Dec-27	All	All	All	All	$		36,436,732	9,074,407	1,983,237	633,075	65,023	303,643	742,252						
106	Service Drop	369	Dec-27	All	All	All	All	Replacements at	1.77%	643	129	21	2	0	1	0	0	35	11	2	2	1
107	Service Drop	369	Dec-27	All	All	All	All	$ per Customer		1,005	1,233	1,672	6,478	2,855	6,916	37,429	-	-	-	-	-	-
108	Service Drop	369	Dec-27	All	All	All	All	PVRR $ for NC & Replacements at	126.34%	1,047,736	315,176	67,056	21,405	1,739	8,119	58,128	-	-	-	-	-	-
109	Service Drop	369	Dec-27	All	All	All	All	PVRR $ per Customer		28.77	43.19	56.35	218.24	74.22	179.78	3,199.53	-	-	-	-	-	-
110	Service Drop	369	Dec-27	All	All	All	All	+ A&G at	1.30%	29.15	43.75	57.08	221.09	75.19	182.13	3,241.27	-	-	-	-	-	-
111	Service Drop	369	Dec-27	All	All	All	All	+ O&M at	45.41%	42.38	63.62	83.00	321.49	109.34	264.84	4,713.19	-	-	-	-	-	-
112																						
113	Note: PVRR = Present Value of Revenue Requirements																					

PacifiCorp - State of California
Table 6 - Distribution Commitment

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
												20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
114																						
115	Meter	370	Dec-25	All	All	All	Single	$ per Customer		277	265											265
116	Meter	370	Dec-25	All	All	All	Three	$ per Customer			386					3,984	18,811					386
117	Meter	370	Dec-25	All	All	20-30	Single	$ per Customer				268		268								
118	Meter	370	Dec-25	All	All	20-30	Three	$ per Customer				386		386								
119	Meter	370	Dec-25	All	All	31-50	Single	$ per Customer				268		268								
120	Meter	370	Dec-25	All	All	31-50	Three	$ per Customer				386		386								
121	Meter	370	Dec-25	All	All	0-50	Single	$ per Customer										265				
122	Meter	370	Dec-25	All	All	0-50	Three	$ per Customer										386				
123	Meter	370	Dec-25	All	All	51-100	Single	$ per Customer				268		268				268				
124	Meter	370	Dec-25	All	All	51-100	Three	$ per Customer				386		386				386				
125	Meter	370	Dec-25	All	All	101-300	Single	$ per Customer					1,732		1,732			1,732				
126	Meter	370	Dec-25	All	All	101-300	Three	$ per Customer					2,178		2,178			2,178				
127	Meter	370	Dec-25	All	All	301-500	Three	$ per Customer					2,178		2,178			2,178				
128																						
129	Meter	370	Dec-25	All	All	All	All	Dec-25 to Dec-27 Adjustment		125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%	125%
130	Meter	370	Dec-27	All	All	All	All	Dec-25 to Dec-27 Adjustment		132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
131																						
132	Meter	370	Dec-27	All	All	All	All	$		10,598,906	2,197,544	417,411	223,569	9,262	100,869	83,332	39,680	1,084,516	-	-	-	11,985
133	Meter	370	Dec-27	All	All	All	All	Replacements at	5.00%	1,821	365	60	5	1	2	1	0	100	32	5	7	2
134	Meter	370	Dec-27	All	All	All	All	$ per Customer		292	299	352	2,288	407	2,297	4,202	19,840	539	-	-	-	324
135	Meter	370	Dec-27	All	All	All	All	PVRR $ for NC & Replacements at	111.91%	655,254	146,484	27,662	14,816	564	6,144	8,544	4,068	69,037	-	-	-	671
136	Meter	370	Dec-27	All	All	All	All	PVRR $ per Customer		17.99	20.07	23.24	151.06	24.08	136.04	470.26	2,220.30	34.64	-	-	-	18.14
137	Meter	370	Dec-27	All	All	All	All	+ A&G at	1.30%	18.23	20.34	23.55	153.03	24.40	137.82	476.39	2,249.26	35.09	-	-	-	18.37
138	Meter	370	Dec-27	All	All	All	All	+ O&M at	22.16%	22.27	24.84	28.76	186.94	29.80	168.35	581.94	2,747.62	42.87	-	-	-	22.44
139																						
140	Note: PVRR = Present Value of Revenue Requirements																					

PacifiCorp - State of California
Table 6 - Distribution Commitment

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V
	Distribution Commitment	FERC Account	12 ME	Drop Type	Heat Energy Type	Load Size kW	Phase	Calculation Component	Rate	Schs.D,DL-6, DS-8,DM-9	Sch.A-25	Sch.A-32		Sch.A-36		Sch.AT-48		Sch.PA-20	Sch.OL-15	Sch.LS-51	Sch.LS-53	Sch.OL-42
												20-100 kW	101-500 kW	20-100 kW	101-500 kW	Secondary	Primary					
141																						
142	Accounting	901	Dec-27	All	All	All	All	$		75,653	11,668	6,444	531	729	1,405	1,232	124	2,959	605	91	123	35
143																						
144	Accounting	902	Dec-27	All	All	All	All	Weighting Factor		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
145	Accounting	902	Dec-27	All	All	All	All	Weighted Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
146	Accounting	902	Dec-27	All	All	All	All	$		-	-	-	-	-	-	-	-	-	-	-	-	-
147																						
148	Accounting	903	Dec-27	All	All	All	All	Weighting Factor		100%	112%	120%	120%	120%	120%	972%	972%	139%	95%	95%	95%	95%
149	Accounting	903	Dec-27	All	All	All	All	Weighted Customers		36,416	8,166	1,427	118	28	54	177	18	1,569	611	91	124	35
150	Accounting	903	Dec-27	All	All	All	All	$		766,787	171,943	30,048	2,476	591	1,140	3,719	375	33,033	12,876	1,926	2,609	742
151																						
152	Accounting	904	Dec-27	All	All	All	All	$ Uncollectible		1,056,888	95,693	134,245	11,064	18,706	36,063	28,215	2,846	37,534	-	-	-	-
153	Accounting	904	Dec-27	All	All	All	All	$		842,835	76,312	107,056	8,823	14,917	28,759	22,501	2,269	29,932	-	-	-	-
154																						
155	Accounting	905	Dec-27	All	All	All	All	$		123	19	10	1	1	2	2	0	5	1	0	0	0
156																						
157	Accounting	907-910	Dec-27	All	All	All	All	$		256,483	51,396	8,382	691	165	318	128	13	7,925	4,519	676	916	261
158																						
159	Accounting	901-910	Dec-27	All	All	All	All	$		1,941,881	311,338	151,940	12,522	16,404	31,625	27,582	2,782	73,854	18,001	2,693	3,647	1,038
160																						
161	Note: PVRR = Present Value of Revenue Requirements																					

PacifiCorp - State of California
Table 7 - Distribution - Lighting Commitment - Installation and O&M

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1				Sch.OL-15			Sch.LS-51											
2				Level 1 (0-5,500 LED Equivalent Lumens)	Level 2 (5,501-12,000 LED Equivalent Lumens)	Level 3 (12,001 and Greater LED Equivalent Lumens)	Level 1 (0-3,500 LED Equivalent Lumens)	Level 2 (3,501-5,500 LED Equivalent Lumens)	Level 3 (5,501-8,000 LED Equivalent Lumens)	Level 4 (8,001-12,000 LED Equivalent Lumens)	Level 5 (12,001-15,500 LED Equivalent Lumens)	Level 6 (15,501 and Greater LED Equivalent Lumens)	Cust. Funded Conv. - Level 1 (0-3,500 LED Equivalent Lumens)	Cust. Funded Conv. - Level 2 (3,501-5,500 LED Equivalent Lumens)	Cust. Funded Conv. - Level 3 (5,501-8,000 LED Equivalent Lumens)	Cust. Funded Conv. - Level 4 (8,001-12,000 LED Equivalent Lumens)	Cust. Funded Conv. - Level 5 (12,001-15,500 LED Equivalent Lumens)	Cust. Funded Conv. - Level 6 (15,501 and Greater LED Equivalent Lumens)
3			$ per Hour															
4		Hours	183.56															
5																		
6	Replace Pole (wood)			30'	30'	35'	30'	30'	30'	30'	35'	40'	30'	30'	30'	30'	35'	40'
7	Material $			472.65	472.65	562.52	472.65	472.65	472.65	472.65	562.52	690.70	472.65	472.65	472.65	472.65	562.52	690.70
8	Labor $	7.80	Double-Worker	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78	1,431.78
9	Total $			1,904.43	1,904.43	1,994.30	1,904.43	1,904.43	1,904.43	1,904.43	1,994.30	2,122.48	1,904.43	1,904.43	1,904.43	1,904.43	1,994.30	2,122.48
10	Annual Frequency			0.008	0.008	0.008	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011	0.011
11	Annual $			15.24	15.24	15.95	21.33	21.33	21.33	21.33	22.34	23.77	21.33	21.33	21.33	21.33	22.34	23.77
12																		
13	Replace Pole and arm (metal)						25'	25'	25'	25'	30'	35'	25'	25'	25'	25'	30'	35'
14	Material $						652.07	652.07	652.07	652.07	1,285.45	2,251.84	652.07	652.07	652.07	652.07	1,285.45	2,251.84
15	Labor $	6.90	Double-Worker				1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57	1,266.57
16	Total $						1,918.64	1,918.64	1,918.64	1,918.64	2,552.02	3,518.41	1,918.64	1,918.64	1,918.64	1,918.64	2,552.02	3,518.41
17	Annual Frequency						0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
18	Annual $						9.29	9.29	9.29	9.29	12.36	17.04	9.29	9.29	9.29	9.29	12.36	17.04
19																		
20	Replace Fiberglass Pole						30'	30'	30'	30'	35'	40'	30'	30'	30'	30'	35'	40'
21	Material $						788.32	788.32	788.32	788.32	948.83	1,194.55	788.32	788.32	788.32	788.32	948.83	1,194.55
22	Labor $	6.20	Double-Worker				1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08	1,138.08
23	Total $						1,926.40	1,926.40	1,926.40	1,926.40	2,086.90	2,332.63	1,926.40	1,926.40	1,926.40	1,926.40	2,086.90	2,332.63
24	Annual Frequency						0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005
25	Annual $						9.63	9.63	9.63	9.63	10.43	11.66	9.63	9.63	9.63	9.63	10.43	11.66
26																		
27	Replace Mast Arm																	
28	Material $			165.19	165.19	165.19	217.13	217.13	217.13	217.13	217.13	217.13	217.13	217.13	217.13	217.13	217.13	217.13
29	Labor $	2.20	Double-Worker	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83	403.83
30	Total $			569.03	569.03	569.03	620.96	620.96	620.96	620.96	620.96	620.96	620.96	620.96	620.96	620.96	620.96	620.96
31	Annual Frequency			0.006	0.006	0.006	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013
32	Annual $			3.41	3.41	3.41	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07	8.07
33																		
34	Replace Photo Cell																	
35	Material $			20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92	20.92
36	Labor $	0.70	Single-Worker	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49	128.49
37	Total $			149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41	149.41
38	Annual Frequency			0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050
39	Annual $			7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47	7.47
40																		
41	Replace Luminaire																	
42	Material $			150.45	244.00	395.00	220.48	286.14	290.61	300.08	358.12	598.33	220.48	286.14	290.61	300.08	358.12	598.33
43	Labor $	1.20	Single-Worker	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27	220.27
44	Total $			370.73	464.27	615.27	440.75	506.42	510.88	520.35	578.39	818.60	440.75	506.42	510.88	520.35	578.39	818.60
45	Annual Frequency			0.040	0.040	0.040	0.050	0.050	0.050	0.050	0.040	0.040	0.050	0.050	0.050	0.050	0.040	0.040
46	Annual $			14.83	18.57	24.61	22.04	25.32	25.54	26.02	23.14	32.74	22.04	25.32	25.54	26.02	23.14	32.74
47																		
48	Distribution - Lighting - Annual Installation $ per Lamp			89.16	98.99	114.87	101.98	108.89	109.36	110.35	116.45	141.71	-	-	-	-	-	-
49																		
50	Distribution - Lighting - Annual O&M $ per Lamp			40.95	44.69	51.45	77.83	81.12	81.34	81.81	83.81	100.76	77.83	81.12	81.34	81.81	83.81	100.76
51																		
52	Dec-19 to Dec-27 Adjustment			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
53	Dec-19 to Dec-27 Adjustment			132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%	132%
54																		
55	Distribution - Lighting - Annual $ per Lamp			171.62	189.53	219.39	237.19	250.63	251.54	253.48	264.16	319.84	102.67	107.00	107.29	107.92	110.55	132.91
56																		
57	Average Annual Lamps			757	71	6	344	617	12	185	37	3	-	-	-	-	-	-
58																		
59	Distribution - Lighting $			129,836	13,431	1,264	81,673	154,576	2,935	47,000	9,862	906	-	-	-	-	-	-
60																		

Application No. 26-11-__
Exhibit No. PAC/903
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Estimated Effects of Proposed Rate Change Distributed by Rate Schedule

November 2026

GRC
PACIFICORP
STATE OF CALIFORNIA
ESTIMATED EFFECTS OF PROPOSED RATE CHANGE
DISTRIBUTED BY RATE SCHEDULE
Forecast 12 Months Ending December 2027

Line No.	Description	Pres. Sch.	Prop. Sch.	No. of Customers	KWH	Present Revenues Base Revenue	ECAC	Base with ECAC	Adders[1]	Net Revenue	Proposed Revenues Base Revenue	ECAC	Base with ECAC	Adders[1]	Net Revenue	Proposed Change Revenue	Percent	Net Proposed Change Revenue	Percent	Line No.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6)+(7)	(9)	(10) (8)+(9)	(11)	(12)	(13) (11)+(12)	(14)	(15) (13)+(14)	(16) (13)-(8)	(17) (16)/(8)	(18) (15)-(10)	(19) (18)/(10)	
	Residential																			
1	Residential Service	D	D	25,126	248,406,456	$40,933,620	$11,172,661	$52,106,281	$12,150,903	$64,257,184	$70,581,282	$11,172,661	$81,753,943	$19,031,651	$100,785,594	$29,647,663	56.9%	$36,528,411	56.8%	1
2	Residential Service - CARE	DL-6	DL-6	11,267	117,045,097	$17,206,678	$5,264,280	$22,470,958	$5,628,537	$28,099,495	$29,921,047	$5,264,280	$35,185,327	$8,870,687	$44,056,014	$12,714,369	56.6%	$15,956,519	56.8%	2
3	Multi-Family - Master Metered	DM-9	DM-9	5	98,376	$13,404	$4,425	$17,829	$3,973	$21,802	$23,167	$4,425	$27,592	$6,698	$34,290	$9,763	54.8%	$12,488	57.3%	3
4	Multi-Family - Submetered	DS-8	DS-8	18	1,833,928	$214,880	$82,490	$297,370	$61,348	$358,718	$388,286	$82,490	$470,776	$112,148	$582,924	$173,406	58.3%	$224,206	62.5%	4
5	**Total Residential**			36,416	367,383,857	$58,368,582	$16,523,856	$74,892,438	$17,844,761	$92,737,199	$100,913,782	$16,523,856	$117,437,638	$28,021,184	$145,458,822	$42,545,201	56.8%	$52,721,624	56.9%	5
	Commercial & Industrial																			
6	General Service - < 20 kW	A-25	A-25	7,297	55,059,835	$10,774,613	$2,474,389	$13,249,002	$3,140,063	$16,389,065	$18,301,850	$2,474,389	$20,776,239	$4,941,070	$25,717,309	$7,527,237	56.8%	$9,328,244	56.9%	6
7	General Service - 20 kW & Over	A-32	A-32	1,288	107,950,347	$16,232,880	$4,757,101	$20,989,981	$4,905,819	$25,895,800	$28,161,561	$4,757,101	$32,918,662	$7,759,877	$40,678,539	$11,928,681	56.8%	$14,782,739	57.1%	7
8	General Service - 100 kW & Over	A-36	A-36	69	52,324,038	$5,807,054	$2,303,277	$8,110,331	$1,914,032	$10,024,363	$10,414,179	$2,303,277	$12,717,456	$3,016,345	$15,733,801	$4,607,125	56.8%	$5,709,438	57.0%	8
9	Large General Service - 500 kW & Over	AT-48	AT-48	20	72,138,186	$6,683,534	$3,391,196	$10,074,730	$2,153,946	$12,228,676	$12,409,319	$3,391,196	$15,800,515	$3,520,389	$19,320,904	$5,725,785	56.8%	$7,092,228	58.0%	9
10	Agricultural Pumping Service	PA-20	PA-20	1,997	90,588,345	$13,457,165	$4,237,099	$17,694,265	$4,015,018	$21,709,283	$23,509,243	$4,237,099	$27,746,342	$6,420,138	$34,166,480	$10,052,078	56.8%	$12,457,198	57.4%	10
11	**Total Commercial & Industrial**			10,671	378,060,751	$52,955,246	$17,163,061	$70,118,308	$16,128,878	$86,247,186	$92,796,152	$17,163,061	$109,959,214	$25,657,819	$135,617,033	$39,840,906	56.8%	$49,369,847	57.2%	11
	Lighting																			
12	Outdoor Area Lighting Service	OL-15	OL-15	642	740,650	$246,470	$9,194	$255,664	$64,206	$319,870	$416,061	$9,194	$425,255	$77,699	$502,954	$169,591	66.3%	$183,084	57.2%	12
13	Airway & Athletic Lighting	OL-42	OL-42	37	166,038	$39,136	$7,462	$46,598	$13,612	$60,210	$63,049	$7,462	$70,511	$24,472	$94,983	$23,913	51.3%	$34,773	57.8%	13
14	Street Lighting, Utility Owned	LS-51	LS-51	96	679,966	$267,688	$10,982	$278,670	$73,345	$352,015	$462,530	$10,982	$473,512	$89,327	$562,839	$194,842	69.9%	$210,824	59.9%	14
15	Street Lighting, Cust. Owned Energy Only	LS-53	LS-53	130	1,008,499	$155,650	$45,290	$200,940	$56,395	$257,335	$211,483	$45,290	$256,773	$122,370	$379,143	$55,833	27.8%	$121,808	47.3%	15
16	**Total Lighting**			905	2,595,153	$708,944	$72,928	$781,872	$207,558	$989,430	$1,153,123	$72,928	$1,226,051	$313,868	$1,539,919	$444,179	56.8%	$550,489	55.6%	16
17	**Total Sales to Ultimate Consumers**			47,991	748,039,761	$112,032,772	$33,759,845	$145,792,617	$34,181,197	$179,973,814	$194,863,058	$33,759,845	$228,622,903	$53,992,871	$282,615,774	$82,830,286	56.8%	$102,641,960	57.0%	17
18	**Total AGA**					$240,812		$240,812		$240,812	$240,812		$240,812		$240,812	$0	0.0%	$0	0.0%	18
19	**Total Paperless Billing Credit**					($116,057)		($116,057)		($116,057)	($116,057)		($116,057)		($116,057)	$0	0.0%	$0	0.0%	19
20	**Total Employee Discount**					($31,443)	($9,476)	($40,919)	($9,259)	($50,178)	($54,874)	($9,476)	($64,350)	($15,093)	($79,443)	($23,432)	57.3%	($29,266)	58.3%	20
21	**Total Sales** (inc. AGA and Employee Discount)			47,991	748,039,761	$112,126,086	$33,750,369	$145,876,455	$34,171,938	$180,048,393	$194,932,939	$33,750,369	$228,683,309	$53,977,778	$282,661,087	$82,806,854	56.8%	$102,612,694	57.0%	21

Notes:
1 Total effects of Schedule ECAC-94 Deferred ECAC, Schedule GHG-92 GHG Carbon Polution Permit Cost Adjustment, Schedule S-95 MPUUP Adjustment, Schedule S-96 CEMA Adjustment, Schedule S-97 WMMA Adjustment, Schedule S-98 RRMA Adjustment, Schedule S-191 PPP Adjustment, Schedule S-192 ESAP Adjustment, Schedule S-194 WEMAIICSA Adjustment, Adjustment and Schedule S-195 TRMA Adjustment and Schedule S-196 WNDRRBA Adjustment. Excludes the effect of pass through adders, GHG-93 Climate Credit, S-99 CPUC Fee, S-100 CARE Adjustment and CARE discounts.

Application No. 26-11-__
Exhibit No. PAC/904
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Proposed Revised Tariffs

November 2026

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5315-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5304-E

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Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5316-E
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Issued by

Advice Letter No. 803-E — Rick Link (Name) — Date Filed November 6, 2026

Decision No. — SVP, Regulation (Title) — Effective

TF6 INDEX-2.E — Resolution No.

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5317-E
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26	Mobilehome Park Utility Conversion Program 4676-4677-4815-4679-5215-4681-4682-4683-4684-E	
27	Privacy and Security of Customer Data and Release of Customer Data 4305-4306-4307-4308-4309-4310-4311-4312-4313-4314-4315-4316-4317-E	
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STANDARD FORMS

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3586	Mobilehome Park Utility Upgrade Program Agreement	3890-E
3585	Mobilehome Park Utility Upgrade Program Application	3889-E
3584	NEM Inspection Report	3506-E
3583	Application for Electric Service - Office/Mailing Application	2028-E
2360	Extension of Service Cost Estimate and Selection of Option	1501-E
2361	Contract for Electric Service - Under Rule No. 15 OH	2034-E
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2372	General Conditions for Applicant Built Extensions	1508-E
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2379	Electric Service Contract - U.S. Bureau of Reclamation on Project Land Pumping	636-E
PPCAREAPP	Application for California Alternative Rates For Energy (CARE) for Pacific Power Customers	5282-E
CAREHML	Application for California Alternative Rates for Energy (CARE) Program for Qualified Non-Profit Group Living Facilities and Homeless Shelters	5283-5284-E
MMCAREAPP	Application for California Alternative Rates For Energy (CARE) for Master Metered Accounts	5285-E
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Schedule No. A-25

GENERAL SERVICE
LESS THAN 20 KW

APPLICABILITY

Applicable to single-phase or three-phase alternating current electric service, at such voltage as the Utility may have available at the Customer's premises, for all electric service loads which have not registered 20 kW or more, more than once in any consecutive 18 month period. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. A written agreement shall be required for application of this Schedule to service furnished for intermittent, partial requirements or highly fluctuating loads.

Non-profit group living facilities taking service under this Schedule may be eligible for a low-income rate discount on their monthly bill, if such facilities qualify to receive service under the terms and conditions of Schedule No. AL-6.

Service under this Schedule may be provided to the load for charging a plug-in vehicle (PEV) that is measured by a Customer or a third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic and Energy Charges.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Basic Charge							
Single-Phase/Month	$45.32					$45.32	(I)
Three-Phase/Month	$62.19					$62.19	(I)
Energy Charge/kWh for all kWh	20.026¢	0.789¢	0.885¢	3.830¢	0.098¢	25.628¢	(I)

Minimum Monthly Charge

The monthly Minimum Charge shall be the Basic Charge for the current month. A higher minimum may be required under contract to cover special conditions.

(Continued)

Schedule No. A-32

GENERAL SERVICE
20 kW AND OVER

APPLICABILITY

Applicable to single-phase or three-phase alternating current electric service, at such voltage as the Utility may have available at the Customer's premises, for electric service loads which have ever registered 20 kW or more, more than once in any consecutive 18 month period. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. A written agreement shall be required for application of this schedule to service furnished for intermittent, partial requirements or highly fluctuating loads.

Non-profit group living facilities taking service under this Schedule may be eligible for a low-income rate discount on their monthly bill, if such facilities qualify to receive service under the terms and conditions of Schedule No. AL-6.

Service under this Schedule may be provided to the load for charging a plug-in vehicle (PEV) that is measured by a Customer or a third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic, Distribution Demand, Generation and Transmission Demand, Energy, and Reactive Power Charges; plus Delivery and Metering Adjustments.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Basic Charge							
Single-Phase/Month	$48.18					$48.18	(I)
Three-Phase/Month	$66.13					$66.13	(I)
Distribution Demand Charge/kW	$6.00					$6.00	(I)
Generation & Transmission Demand Charge/kW		$2.50	$2.22	$0.15		$4.87	(I)
Reactive Power Charge/kVar				60.000¢		60.000¢	
Energy Charge/kWh for all kWh	14.461¢			4.303¢	0.098¢	18.862¢	(I)

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5320-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5290-E

Schedule No. A-36

LARGE GENERAL SERVICE - Optional
100 KW AND OVER

APPLICABILITY

Applicable to electric service loads which have not registered less than 20 kW or more than 500 kW more than once in a consecutive 18-month period. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. A written agreement shall be required for application of this Schedule to service furnished for intermittent, partial requirements or highly fluctuating loads.

Non-profit group living facilities taking service under this Schedule may be eligible for a low-income rate discount on their monthly bill, if such facilities qualify to receive service under the terms and conditions of Schedule No. AL-6.

Service under this Schedule may be provided to the load for charging a plug-in vehicle (PEV) that is measured by a Customer or a third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic, Distribution Demand, Generation and Transmission Demand, Energy, and Reactive Power Charges; plus Delivery and Metering Adjustments.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	**FERC Trans.**	**Calif. Trans.**	**Gener-ation**	**Gener. Franch.**	**Total Rate**	
Basic Charge	$1,143.07					$1,143.07	(I)
Distribution Demand Charge/kW	$14.78					$14.78	(I)
Generation & Transmission Demand Charge/kW		$2.50	$4.70	$1.25		$8.45	(I)
Reactive Power Charge/kVar				60.000¢		60.000¢	
Energy Charge/kWh for	7.904¢			4.339¢	0.098¢	12.341¢	(I)

(Continued)

Schedule No. AT-29

GENERAL SERVICE
OPTIONAL TIME-OF-USE

APPLICABILITY

Applicable to electric service loads which have not registered more than 500 kW more than once in a consecutive 18-month period. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. A written agreement shall be required for application of this schedule to service furnished for intermittent, partial requirements or highly fluctuating loads.

Non-profit group living facilities taking service under this Schedule may be eligible for a low-income rate discount on their monthly bill, if such facilities qualify to receive service under the terms and conditions of Schedule No. AL-6.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic, Energy, and Reactive Power Charges; plus Metering Adjustments.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Basic Charge/Month	$60.45					$60.45	(I)
Reactive Power Charge/kVar				60.000¢		60.000¢	
Energy Charge/kWh							
First 50 kWh per kW of Generation & Transmission Demand	29.413¢	0.789¢	1.678¢	4.405¢	0.098¢	36.383¢	(I)
All Additional kWh	15.542¢	0.789¢	1.678¢	4.405¢	0.098¢	22.512¢	(I)

Minimum Charge:

The Monthly Minimum Charge shall be the Basic Charge for the current month. A higher minimum may be required under contract to cover special conditions.

Reactive Power Charge:

The maximum 15-minute integrated reactive demand in kilovolt-amperes occurring during the month in excess of 40% of the maximum measured 15-minute integrated demand in kilowatts occurring during the month will be billed at the Reactive Power Charge shown above.

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5322-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 4469-E

Schedule No. AT-47
LARGE GENERAL SERVICE PARTIAL REQUIREMENTS SERVICE - METERED TIME OF USE
500 KW AND OVER

APPLICABILITY

Applicable to partial requirements, supplementary, or standby electric service furnished for contract capacities of 500 kW and over or for takings which have registered 500 kW or more, more than once in a consecutive 18-month period, having other energy sources, including on-site generation, at a single point of delivery at Company's locally standard voltage. This schedule will remain applicable until customer fails to equal or exceed 500 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Not applicable to service for: resale, intermittent or highly fluctuating loads or seasonal use. This schedule is not required where on-site generation is employed only for emergency supply during utility outage.

Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months. (N)

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The monthly billing shall be the sum of the Electric Service Charge, the Standby Charge, the Overrun Rate Charge and the Reactive Power Charges.

Electric Service Charge:

The Electric Service Charge shall be computed in accordance with the Basic, Generation and Transmission Demand, Distribution Demand, Energy and Minimum Charges plus the Primary Voltage Metering and Delivery Adjustment of Schedule AT-48 of this tariff. The kW load size for determination of the Distribution Demand Charge shall not be less than the Contract Capacity.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule EC-1 and Schedule TC-1. All Monthly Billings shall be adjusted in accordance with the Schedule ECAC-94 rates applicable to Schedule AT-48 and the adjustment schedules applicable to Schedule AT-48 that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

(L) to pg. 2

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5323-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 1447-E

Schedule No. AT-47
LARGE GENERAL SERVICE PARTIAL REQUIREMENTS SERVICE - METERED TIME OF USE
500 KW AND OVER (Continued)

MONTHLY BILLING (Continued)

Standby Charge:

Fifty percent (50%) of the applicable Generation and Transmission Demand Charge of Schedule AT-48 shall be applied to the kW by which Customer's Contract Capacity or Total Load Demand, as provided by contract, exceeds the customer's monthly measured demand. (L) from pg. 1

Overrun (Excess Takings) Rate:

Overrun demand charge: 4 times Schedule AT-48 Generation and Transmission Demand Charge (L)

Overrun energy charge: 4 times Schedule AT-48 Energy Charge

Reactive Power Charges:

The maximum 15-minute integrated reactive demand in kilovolt-amperes occurring during the month in excess of 40% of the maximum measured 15-minute integrated demand in kilowatts occurring during the month will be billed at 60¢ per kvar of such reactive demand. In addition, all reactive kilovolt-ampere hours (kvarh) which are registered in excess of 40% of the registered monthly kilowatt-hours (kWh) will be billed at 0.06¢ per kvarh.

SPECIAL CONDITIONS:

The contract for service shall specify customer's selection from stated alternatives of service provisions by which the magnitude of Company's service and of the kW applicable to the standby charge is determined from (a) customer's Total Load Demand including any coincident power supplied by customer's on site generation or, alternatively, by (b) a lesser Contract Capacity expressed as a fixed total number of kW.

In the absence of a currently applicable service contract providing for Total Load Demand billing or for a stated kW of Contract Capacity, the Contract Capacity shall, for purposes of billing this schedule, be deemed to be the average of the monthly measured demands of the most recently completed calendar year, and shall not thereafter be increased.

Deliveries at a rate of supply in excess of the Contract Capacity are not firm power deliveries and are subject to curtailment.

Company will provide metering and will determine the Overrun Demand and Energy as follows: Overrun Demand, the kW by which the monthly measured demand exceeds the Contract Capacity; Overrun Energy, the summation of those kWh by which deliveries exceed the Contract Capacity kW level. Any Overrun quantities will be billed at the Overrun rate. Total monthly measured delivery quantities will be reduced by the amount of such billed Overrun quantities before application to other rates.

Metering shall be detented to measure one-way deliveries.

TERM OF CONTRACT

By written service contract for not less than five years.

RULES AND REGULATIONS

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5324-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5242-E

Schedule No. AT-48

LARGE GENERAL SERVICE - METERED TIME OF USE 500 KW AND OVER

APPLICABILITY

This Schedule is applicable to electric service loads which have registered 500 kW or more, more than once in a consecutive 18-month period. This schedule will remain applicable until Customer fails to equal or exceed 500 kW for a period of 36 consecutive months. Deliveries at more than one point, or more than one voltage and phase classification, will be separately metered and billed. Service for intermittent, partial requirements, or highly fluctuating loads will be provided only by special contract for such service.

Service under this Schedule is limited to a maximum power requirement of 30,000 kW. When a Customer's load reaches a level in excess of 30,000 kW, continued service will require special contract arrangements; provided, however, that special contract arrangements will not be required in those cases where electric service is being supplied by Company under this Schedule to operations existing as of the effective date of this Schedule which, because of emergency conditions, or which on sporadic occasions only, may exceed 30,000 kW. This Schedule is not available to new loads in excess of 30,000 kW nor to existing operations whose maximum power requirement, because of increased operations, plant expansion or equipment additions, exceeds 30,000 kW. In this latter case, a maximum power requirement in excess of 30,000 kW shall be deemed to exist when a Customer's maximum power requirement exceeds 30,000 kW in at least three (3) months of any continuous period of six (6) successive months. (N)

Partial requirements service for loads of 500 kW and over will be provided only by application of the provisions of Schedule AT-47.

Non-profit group living facilities taking service under this schedule may be eligible for a low-income rate discount on their monthly bill, if such facilities qualify to receive service under the terms and conditions of Schedule No. AL-6.

Service under this Schedule may be provided to the load for charging a plug-in vehicle (PEV) that is measured by a Customer or a third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic, Distribution Demand, Generation and Transmission Demand, Energy, and Reactive Power Charges; plus Metering and Delivery Adjustments.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Basic Charge	$2,633.93					$2,633.93	(I)
Distribution Demand Charge/kW	$11.28					$11.28	(I)
Generation and Transmission Demand Charge/kW		$2.50	$3.65	$0.57		$6.72	(I)
Reactive Power Charge/kVar				60.000¢		60.000¢	
Energy Charge/kWh for all kWh	5.481¢			4.570¢	0.098¢	10.149¢	(I)

(L) to pg. 2

(Continued)

Schedule No. AT-48

LARGE GENERAL SERVICE - METERED TIME OF USE
500 KW AND OVER
(Continued)

Minimum Charge: (L) from pg.1 | (L)

The Monthly Minimum Charge shall be the Basic Charge and the Distribution Demand Charge. A higher minimum may be required under contract to cover special conditions.

Reactive Power Charge:

The maximum 15-minute integrated reactive demand in kilovolt-amperes occurring during the month in excess of 40% of the maximum measured 15-minute integrated demand in kilowatts occurring during the month will be billed at the Reactive Power Charge shown above.

DELIVERY AND METERING VOLTAGE ADJUSTMENTS

The above monthly charges are applicable without adjustment for voltage when delivery and metering are at Company's standard secondary distribution voltage.

Metering: For so long as metering voltage is at Company's available primary distribution voltage of 11 kV or greater, the above energy charges, minus the Schedule S-99 Reimbursement Fee, will be Total Rate reduced by 1.0%. A Primary Metering Charge of $60 per month will be added where such deliveries are metered at the delivery voltage.

Delivery: For so long as delivery voltage is at Company's available primary distribution voltage of 11 kV or greater, the above Distribution Demand Charges will be reduced by 30.0%.

When a new delivery or an increase in capacity for an existing delivery is, at request of customer, made by means of utility-owned transformers at a voltage other than a locally standard distribution voltage, the above Distribution Demand Charges for any month will be increased by 30.0%.

Utility retains the right to change its line voltage or classifications thereof at any time, and after reasonable advance notice to any customer affected by such change, such customer then has the option to take service at the new line voltage or to accept service through transformers to be supplied by Utility subject to the voltage adjustments above.

The reductions of charges herein shall not operate to reduce minimum charges.

TIME-OF-USE PERIODS

Time-of-use periods for rates related to this schedule are defined as follows:

On-Peak: 5:00 p.m. to 9:00 p.m., every day
Off-Peak: all other times

(Continued)

Schedule No. D

RESIDENTIAL SERVICE

APPLICABILITY

Applicable to single-phase alternating current electric service for residential purposes in single-family dwellings and as specified under Special Conditions of this Schedule, to multiple dwelling units in which each of the single-family dwellings receive service directly from the Utility through separate meters. The rates specified herein will be designated for each service in accordance with the energy uses qualified and elected by the Customer. The Basic Residential Use and Electric Water Heating allowance will apply unless baseline allowances available for electric space heating are qualified and elected.

Service under this Schedule may be provided to the load for charging a plug-in electric vehicle (PEV) that is measured by a Customer or a third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Base Services and Energy Charges.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Base Services Charge							
Single Family Tier 3	$41.95					$41.95	(I)
Multi-Family Tier 3	$25.30					$25.30	(I)
Energy Charge:							
All Baseline kWh	15.765	0.789¢	1.047¢	3.849¢	0.098¢	21.548¢	(I)
All Non-Baseline kWh	21.186¢	0.789¢	1.047¢	4.290¢	0.098¢	27.410¢	(I)

Minimum Monthly Charge

The monthly Minimum Charge shall be the Base Services Charge. A higher minimum may be required under contract to cover special conditions.

SPECIAL CONDITIONS

1. No motor load shall exceed a total of 7 1/2 horsepower connected at one time.

2. All electric space heaters larger than 1,650 watts rated capacity shall be designed and connected for operation at 240 volts, and each space heating unit having a rated capacity of two (2) kilowatts or larger shall be thermostatically controlled by automatic devices of a type which will cause a minimum of radio interference. Space heaters served under this schedule shall be of types and characteristics approved by the Utility. Individual heaters shall not exceed a capacity of five (5) kilowatts.

3. Service under this schedule may be furnished to multiple family dwellings such as apartments, complexes, condominiums and mobile home parks in which the single-family dwellings receive service directly from the Utility through separate meters.

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5327-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5294-E

Schedule No. DL-6

RESIDENTIAL SERVICE
CALIFORNIA ALTERNATIVE RATES FOR ENERGY (CARE)
OPTIONAL FOR QUALIFYING CUSTOMERS

APPLICABILITY

Applicable to residential low income households in single-family dwellings and as specified further under special conditions of this Schedule, and Residential Service Schedule No. D, and for multiple dwelling units in which each of the single-family dwellings receive service directly from the utility through separate meters, and to multi-family accommodations which are separately submetered.

Service under this Schedule may be provided to the load for charging a plug-in vehicle (PEV) that is measured by a Customer or third-party owned PEV submeter under the terms of this Schedule and Schedule EVSUB.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Base Services and Energy Charges.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	CARE Adj.	Total Rate	
Base Services Charge								
CARE								
Single Family Tier 2	$21.39						$21.39	(I)
Multi-Family Tier 2	$12.90						$12.90	(I)
CARE Plus								
Single Family Tier 1	$7.96						$7.96	(I)
Multi-Family Tier 1	$4.80						$4.80	(I)
Energy Charge:								
All Baseline kWh	15.765¢	0.789¢	1.047¢	3.849¢	0.098¢	(5.387¢)	16.161¢	(I)
All Non-Baseline kWh	21.186¢	0.789¢	1.047¢	4.290¢	0.098¢	(6.853¢)	20.557¢	(I)

Adjustments:
The above Total Rate includes the CARE Adjustment which is equal to twenty-five percent (25%) of the Residential Service Schedule No. D Energy Charges. The CARE Adjustment of twenty-five percent (25%) will also be applied to Schedule ECAC-94 and to the adjustment schedules applicable to this tariff and specified in Schedule X-90. Customers taking service under this rate schedule are not subject to the California Alternative Rates for Energy Surcharge in Schedule S-100.

Minimum Charge:
The monthly Minimum Charge shall be the Base Services Charge. A higher minimum may be required under contract to cover special conditions.

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5328-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5295-E

Schedule No. LS-51

STREET AND HIGHWAY LIGHTING SERVICE
UTILITY-OWNED SYSTEM

APPLICABILITY

To un-metered lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of Utility owned, operated and maintained street lighting systems controlled by a photoelectric control.

AVAILABLE

Within the entire territory in California served by Utility.

MONTHLY BILLING

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

Lamp Type	LED Equiv. Lumens	Monthly kWh	Rate Per Lamp Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Level 1	0-3,500	8	$29.50	$0.06	$0.09	$0.49	$0.01	$30.15	(I)
Level 2	3,501-5,500	15	$31.12	$0.12	$0.17	$0.93	$0.01	$32.35	|
Level 3	5,501-8,000	25	$31.22	$0.20	$0.29	$1.54	$0.02	$33.27	|
Level 4	8,001-12,000	34	$31.42	$0.27	$0.39	$2.10	$0.03	$34.21	|
Level 5	12,001-15,500	44	$32.66	$0.35	$0.51	$2.72	$0.04	$36.28	|
Level 6	15,501+	57	$39.32	$0.45	$0.66	$3.52	$0.06	$44.01	(I)
Customer Funded Conversion									
Level 1	0-3,500	8	$14.17	$0.06	$0.09	$0.49	$0.01	$14.82	(I)
Level 2	3,501-5,500	15	$14.70	$0.12	$0.17	$0.93	$0.01	$15.93	|
Level 3	5,501-8,000	25	$14.74	$0.20	$0.29	$1.54	$0.02	$16.79	|
Level 4	8,001-12,000	34	$14.82	$0.27	$0.39	$2.10	$0.03	$17.61	|
Level 5	12,001-15,500	44	$15.14	$0.35	$0.51	$2.72	$0.04	$18.76	|
Level 6	15,501+	57	$18.00	$0.45	$0.66	$3.52	$0.06	$22.69	(I)

The Utility will maintain a list of lamp fixtures that are available. Customer Funded Conversion rates apply specifically to streetlights that have been converted to Light Emitting Diode (LED) fixtures from another lighting type and where the costs of such conversion were funded by the Customer.

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5329-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5296-E

Schedule No. LS-53

SPECIAL STREET AND HIGHWAY LIGHTING SERVICE
CUSTOMER-OWNED SYSTEM
ENERGY ONLY SERVICE

APPLICABILITY

To lighting service provided to municipalities or agencies of municipal, county, state or federal governments for dusk to dawn illumination of public streets, highways and thoroughfares by means of customer owned street lighting systems controlled by a photoelectric control or time switch.

TERRITORY

Within the entire territory in California served by Utility.

MONTHLY BILLING

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

High Pressure Sodium Vapor — Rate Per Lamp

Nominal Lumen Rating	Watts	Monthly kWh	Distrib.	FERC Trans.	Calif Trans.	Gener-ation	Gener. Franch.	Total Rate	
5,800	70	31	$5.45	$0.24	$0.12	$0.65	$0.03	$6.49	(I)
9,500	100	44	$7.74	$0.35	$0.17	$0.93	$0.04	$9.23	|
16,000	150	64	$11.25	$0.50	$0.25	$1.35	$0.06	$13.41	|
22,000	200	85	$14.95	$0.67	$0.33	$1.79	$0.08	$17.82	|
27,500	250	115	$20.22	$0.91	$0.45	$2.43	$0.11	$24.12	|
50,000	400	176	$30.95	$1.39	$0.69	$3.72	$0.17	$36.92	(I)

For non-listed luminaires, the cost will be calculated for 4,167 annual hours of operation including applicable loss factors for ballasts and starting aids at the cost per kWh given below.

Non-Listed Luminaire
Base
Rate
20.976¢ per kWh for all kWh (I)

TERM OF CONTRACT:

Not less than five (5) years for both new and replacement fixtures.

(Continued)

Schedule No. OL-15

OUTDOOR AREA LIGHTING SERVICE

APPLICABILITY

To all Customers for lighting outdoor areas other than public streets, roads and highways. Lighting service will be furnished from dusk to dawn by Utility-owned lamps which may be served by secondary voltage circuits from Utility's existing overhead distribution system. Lamps will be mounted on Utility's wood poles and served in accordance with Utility's specifications as to equipment and installation. Lamp installations on any pole except an existing distribution pole are closed to new service.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

Lamp Type	LED Equiv. Lumens	Monthly kWh	Rate Per Lamp Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Level 1	0-5,000	19	$39.16	$0.15	$0.28	$1.51	$0.02	$41.12	(I)
Level 2	5,001-12,000	34	$42.42	$0.27	$0.50	$2.70	$0.03	$45.92	(I)
Level 3	12,001+	57	$47.88	$0.45	$0.84	$4.52	$0.06	$53.75	(I)

SPECIAL CONDITIONS

1. A written contract for an initial term of three years will be required by Utility.
2. Maintenance will be performed during regular working hours as soon as practicable after customer has notified Utility of service failure.
3. The utility's dusk-to-dawn service is based on a burning schedule of approximately 4,000 hours per year.

RULES AND REGULATIONS

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is part and to those prescribed by regulatory authorities.

Schedule No. OL-42

AIRWAY AND ATHLETIC FIELD LIGHTING SERVICE

APPLICABILITY

Applicable to service for airway beacons, the lighting of airfields, the lighting of publicly owned and operated outdoor athletic fields, and for incidental use therewith.

TERRITORY

Within the entire territory served in California by the Utility.

MONTHLY BILLING

The Monthly Billing shall be the sum of the Basic and Energy Charges.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Basic Charge							
Single-Phase/Month	$32.56					$32.56	(I)
Three-Phase/Month	$44.60					$44.60	(I)
Energy Charge/per kWh for all kWh	25.011¢	0.789¢	0.224¢	2.012¢	0.098¢	28.134¢	(I)

Minimum Charge:

The minimum monthly charge shall be the Basic Charge.

SPECIAL CONDITIONS

1. Delivery to be made at one central point. The Customer shall install and maintain the distribution system.
2. Extensions to supply service under this Schedule will be made in accordance with the established rule of the utility governing extensions.

CONTINUING SERVICE

Except as specifically provided otherwise, the rates of this tariff are based on continuing service at each service location. Disconnect and reconnect transactions shall not operate to relieve a Customer from minimum monthly charges.

RULES AND REGULATIONS

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is part and to those prescribed by regulatory authorities.

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5332-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5299-E

Schedule No. PA-20

AGRICULTURAL PUMPING SERVICE

APPLICABILITY

This Schedule is applicable to customers desiring seasonal service for irrigation and soil drainage pumping installations only. Service furnished under this Schedule will be metered and billed separately at each point of delivery.

TERRITORY

In all territory served by the Utility in the State of California.

MONTHLY CHARGE

The Monthly Billing shall be the sum of the applicable Generation and Transmission Demand, Energy Charges and Reactive Power Charges. The Annual Charge will be included in the bill for the November billing period.

Direct Access Customers shall have their Monthly Billing modified in accordance with Schedule No. EC-1 and Schedule No. TC-1. All Monthly Billings shall be adjusted in accordance with Schedule ECAC-94 and the applicable adjustment schedules that are a part of this tariff. Applicable adjustment schedules are specified in Schedule X-90.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Generation & Transmission Demand Charge/kW		$2.50	$2.15	$0.30		$4.95	(I)
Reactive Power Charge/kVar				60.000¢		60.000¢	
Energy Charge/per kWh for all kWh	13.461¢			4.063¢	0.098¢	17.622¢	(I)

ANNUAL CHARGE

The Annual Charge will be included in the bill for the November billing period* and will be the sum of the Annual Customer Charge and the Annual Distribution Demand Charge.

	Distrib.	FERC Trans.	Calif. Trans.	Gener-ation	Gener. Franch.	Total Rate	
Annual Customer Charge:							
Single Phase Customers	$220.63					$220.63	(I)
Three Phase Customers:							
50 kW or less Dist. Demand	$220.63					$220.63	(I)
51-300 kW of Dist. Demand	$455.77					$455.77	(I)
over 300 kW of Dist. Demand	$455.77					$455.77	(I)
Annual Distribution Demand Charge:							
Distribution Demand/kW	$48.64					$48.64	(I)

*Note: Customer may pay monthly installments on their Annual Charge based on the estimate shown on their monthly bill.

(Continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5333-E
Portland, Oregon — Canceling Original Cal.P.U.C.Sheet No. 5178-E

SCHEDULE No. S-97

WILDFIRE MITIGATION MEMORANDUM ACCOUNTS ADJUSTMENT

PURPOSE:
This schedule is designed to amortize amounts deferred in the Wildfire Mitigation Plan Memorandum Account, Fire Risk Mitigation Memorandum Account, and Fire Hazard Prevention Memorandum Account as authorized in Commission Decision 25-02-008.

APPLICABILITY:
This surcharge applies to all electric sales rendered under all tariff schedules authorized by the Commission, with the exception of interdepartmental sales or transfers and sales to electric public utilities.

TERRITORY:
Within the entire territory served in California by the Utility.

MONTHLY BILLING:
The monthly billing shall be an amount equal to the product of all kilowatt-hours of use multiplied by the applicable following cents per kilowatt-hour.

Schedule D	3.390 cents	(I)
Schedule DT	3.390 cents	
Schedule DL-6	3.390 cents	
Schedule DS-8	3.390 cents	
Schedule DM-9	3.390 cents	
Schedule A-25	3.996 cents	
Schedule A-32	3.245 cents	
Schedule A-36	2.598 cents	
Schedule AT-29	3.245 cents	
Schedule AT-48	2.297 cents	
Schedule LS-51	8.098 cents	
Schedule LS-53	8.098 cents	
Schedule OL-15	8.098 cents	
Schedule OL-42	8.098 cents	
Schedule PA-20	3.198 cents	(I)

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

Pacific Power & Light Company — Original Cal.P.U.C.Sheet No. 5334-E
Portland, Oregon — Cal.P.U.C.Sheet No.

SCHEDULE No. S-194 (N)

WILDFIRE EXPENSE MEMORANDUM ACCOUNT INCREMENTAL INSURANCE COST SUB-ACCOUNT ADJUSTMENT

PURPOSE:
This schedule is designed to amortize amounts deferred in the Wildfire Expense Memorandum Account Incremental Insurance Cost Sub-Account as authorized in Commission Decision XX-XX-XXX.

APPLICABILITY:
This surcharge applies to all electric sales rendered under all tariff schedules authorized by the Commission, with the exception of interdepartmental sales or transfers and sales to electric public utilities.

TERRITORY:
Within the entire territory served in California by the Utility.

MONTHLY BILLING:
The monthly billing shall be an amount equal to the product of all kilowatt-hours of use multiplied by the applicable following cents per kilowatt-hour.

Schedule D	0.289 cents
Schedule DT	0.289 cents
Schedule DL-6	0.289 cents
Schedule DS-8	0.289 cents
Schedule DM-9	0.289 cents
Schedule A-25	0.341 cents
Schedule A-32	0.276 cents
Schedule A-36	0.220 cents
Schedule AT-29	0.276 cents
Schedule AT-48	0.198 cents
Schedule LS-51	0.682 cents
Schedule LS-53	0.682 cents
Schedule OL-15	0.682 cents
Schedule OL-42	0.682 cents
Schedule PA-20	0.277 cents

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities. (N)

Pacific Power & Light Company
Portland, Oregon

Original Cal.P.U.C.Sheet No. 5335-E
Cal.P.U.C.Sheet No.

SCHEDULE No. S-196 (N)

WILDFIRE AND NATURAL DISASTER RESILIENCE REBUILD BALANCING ACCOUNT ADJUSTMENT

PURPOSE:
This schedule is designed to amortize amounts deferred in the Wildfire and Natural Disaster Resilience Rebuild Balancing Account as authorized in Commission Decision XX-XX-XXX.

APPLICABILITY:
This surcharge applies to all electric sales rendered under all tariff schedules authorized by the Commission, with the exception of interdepartmental sales or transfers and sales to electric public utilities.

TERRITORY:
Within the entire territory served in California by the Utility.

MONTHLY BILLING:
The monthly billing shall be an amount equal to the product of all kilowatt-hours of use multiplied by the applicable following cents per kilowatt-hour.

Schedule D	0.014 cents
Schedule DT	0.014 cents
Schedule DL-6	0.014 cents
Schedule DS-8	0.014 cents
Schedule DM-9	0.014 cents
Schedule A-25	0.017 cents
Schedule A-32	0.014 cents
Schedule A-36	0.011 cents
Schedule AT-29	0.014 cents
Schedule AT-48	0.010 cents
Schedule LS-51	0.034 cents
Schedule LS-53	0.034 cents
Schedule OL-15	0.034 cents
Schedule OL-42	0.034 cents
Schedule PA-20	0.014 cents

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

(N)

SCHEDULE No. S-199 (N)

WASHINGTON ASSET TRANSFER MEMORANDUM ACCOUNT ADJUSTMENT

PURPOSE:

This schedule is designed to amortize amounts deferred in the Washington Asset Transfer Memorandum Account as authorized in Commission Decision XX-XX-XXX.

APPLICABILITY:

This surcharge applies to all electric sales rendered under all tariff schedules authorized by the Commission, with the exception of interdepartmental sales or transfers and sales to electric public utilities.

TERRITORY:

Within the entire territory served in California by the Utility.

MONTHLY BILLING:

The monthly billing shall be an amount equal to the product of all kilowatt-hours of use multiplied by the applicable following cents per kilowatt-hour.

Schedule D	-0.079 cents
Schedule DT	-0.079 cents
Schedule DL-6	-0.079 cents
Schedule DS-8	-0.079 cents
Schedule DM-9	-0.079 cents
Schedule A-25	-0.093 cents
Schedule A-32	-0.075 cents
Schedule A-36	-0.060 cents
Schedule AT-29	-0.075 cents
Schedule AT-48	-0.054 cents
Schedule LS-51	-0.186 cents
Schedule LS-53	-0.186 cents
Schedule OL-15	-0.186 cents
Schedule OL-42	-0.186 cents
Schedule PA-20	-0.076 cents

RULES AND REGULATIONS:

Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

(N)

Pacific Power & Light Company
Portland, Oregon

Original Cal.P.U.C.Sheet No. 5337-E
Cal.P.U.C.Sheet No.

SCHEDULE No. SAT-80 (N)

WASHINGTON SERVICE AREA TRANSACTION REVENUE REQUIRMENT ADJUSTMENT

PURPOSE:
This schedule is designed to recover additional revenue requirement related to the Washington Service Area Transaction as authorized in Commission Decision XX-XX-XXX.

APPLICABILITY:
This surcharge applies to all electric sales rendered under all tariff schedules authorized by the Commission, with the exception of interdepartmental sales or transfers and sales to electric public utilities.

TERRITORY:
Within the entire territory served in California by the Utility.

MONTHLY BILLING:
The monthly billing shall be an amount equal to the product of all kilowatt-hours of use multiplied by the applicable following cents per kilowatt-hour.

Schedule D	0.192 cents
Schedule DT	0.192 cents
Schedule DL-6	0.192 cents
Schedule DS-8	0.192 cents
Schedule DM-9	0.192 cents
Schedule A-25	0.226 cents
Schedule A-32	0.183 cents
Schedule A-36	0.146 cents
Schedule AT-29	0.183 cents
Schedule AT-48	0.131 cents
Schedule LS-51	0.453 cents
Schedule LS-53	0.453 cents
Schedule OL-15	0.453 cents
Schedule OL-42	0.453 cents
Schedule PA-20	0.184 cents

RULES AND REGULATIONS:
Service under this schedule is subject to the General Rules and Regulations contained in the tariff of which this schedule is a part and to those prescribed by regulatory authorities.

(N)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5338-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5179-E

Schedule No. X-90

SUMMARY OF EFFECTIVE RATE ADJUSTMENTS

The following summarizes the applicability of the Company's adjustment schedules and tariff riders:

	SAT-80	ECAC-94	GHG-92	GHG-93	S-95	S-96	S-97	S-98	S-99	(N)
D	X	X	X	X	X	X	X	X	X	
DT	X	X	X	X	X	X	X	X	X	
DL-6	X	X	X	X	X	X	X	X	X	
DM-9	X	X	X	X	X	X	X	X	X	
DS-8	X	X	X	X	X	X	X	X	X	
A-25	X	X	X	X	X	X	X	X	X	
A-32	X	X	X		X	X	X	X	X	
A-36	X	X	X		X	X	X	X	X	
AT-29	X	X	X	X*	X	X	X	X	X	
AT-48	X	X	X		X	X	X	X	X	
LS-51	X	X	X		X	X	X	X	X	
LS-53	X	X	X		X	X	X	X	X	
OL-15	X	X	X		X	X	X	X	X	
OL-42	X	X	X		X	X	X	X	X	
PA-20	X	X	X	X*	X	X	X	X	X	(N)

*Not applicable to all customers. See Schedule for details.

(continued)

Pacific Power & Light Company — Revised Cal.P.U.C.Sheet No. 5339-E
Portland, Oregon — Canceling Revised Cal.P.U.C.Sheet No. 5277-E

Schedule No. X-90

SUMMARY OF EFFECTIVE RATE ADJUSTMENTS

The following summarizes the applicability of the Company's adjustment schedules and tariff riders:

(N)

	S-100	S-191	S-192	S-194	S-195	S-196	S-197	S-199
D	X	X	X	X	X	X	X	X
DT	X	X	X	X	X	X	X	X
DL-6		X	X	X	X	X	X	X
DM-9	X	X	X	X	X	X	X	X
DS-8	X	X	X	X	X	X	X	X
A-25	X	X	X	X	X	X		X
A-32	X	X	X	X	X	X		X
A-36	X	X	X	X	X	X		X
AT-29	X	X	X	X	X	X		X
AT-48	X	X	X	X	X	X		X
LS-51		X	X	X	X	X		X
LS-53		X	X	X	X	X		X
OL-15		X	X	X	X	X		X
OL-42	X	X	X	X	X	X		X
PA-20	X	X	X	X	X	X		X

(N)

*Not applicable to all customers. See Schedule for details.

Issued by

Advice Letter No. 803-E — Rick Link (Name) — Date Filed November 6, 2026

Decision No. — SVP, Regulation (Title) — Effective

TF6 X-90-2.E — Resolution No.

Application No. 26-11-__
Exhibit No. PAC/905
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Billing Determinants and Present and Proposed Prices

November 2026

Present Revenues
PACIFICORP
State of California
Billing Determinants for Present Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	Actual Dec-25	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	w/o ECAC Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Present Price	Forecast Present Revenue Dollars
Schedule No. D																		
Residential Service																		
Non-CARE																		
Composite																		
Base Svcs Chg Single Fam Tier 3	281,170	272,714	$26.34	$7,183,287									$26.34	$7,183,287			**$26.34**	**$7,183,287**
Base Svcs Chg Multi Fam Tier 3	29,693	28,800	$15.77	$454,176									$15.77	$454,176			**$15.77**	**$454,176**
All Baseline kWh	162,814,882	165,041,085	6.966 ¢	$11,496,762	0.587 ¢	$968,791	0.617 ¢	$1,018,303	4.192 ¢	$6,918,522	0.077 ¢	$127,082	12.439 ¢	$20,529,460	4.498 ¢	$7,423,548	**16.937 ¢**	**$27,953,008**
All Non-Baseline kWh	82,240,874	83,365,371	9.361 ¢	$7,803,832	0.587 ¢	$489,355	0.617 ¢	$514,364	4.673 ¢	$3,895,664	0.077 ¢	$64,191	15.315 ¢	$12,767,406	4.498 ¢	$3,749,774	**19.813 ¢**	**$16,517,180**
On-Peak kWh	27,000	27,369													6.900 ¢	$1,888	**6.900 ¢**	**$1,888**
Off-Peak kWh	133,621	135,448													(1.747) ¢	($2,366)	**(1.747) ¢**	**($2,366)**
Subtotal	245,055,757	248,406,456		$26,938,057		$1,458,146		$1,532,667		$10,814,186		$191,273		$40,934,329		$11,172,844		**$52,107,173**
Employee Discount			-25%															
Base Svcs Chg Single Fam Tier 3	710	689	($3.94)	($2,716)									($3.94)	($2,716)			**($3.94)**	**($2,716)**
Base Svcs Chg Multi Fam Tier 3	19	18	($1.74)	($31)									($1.74)	($31)			**($1.74)**	**($31)**
All Baseline kWh	486,035	492,681	(1.742) ¢	($8,580)	(0.147) ¢	($723)	(0.154) ¢	($760)	(1.048) ¢	($5,163)	(0.019) ¢	($95)	(3.110) ¢	($15,321)	(1.125) ¢	($5,540)	**(4.234) ¢**	**($20,861)**
All Non-Baseline kWh	312,164	316,432	(2.340) ¢	($7,405)	(0.147) ¢	($464)	(0.154) ¢	($488)	(1.168) ¢	($3,697)	(0.019) ¢	($61)	(3.829) ¢	($12,115)	(1.125) ¢	($3,558)	**(4.953) ¢**	**($15,673)**
On-Peak kWh	0	0													(1.725) ¢	$0	**(1.725) ¢**	**$0**
Off-Peak kWh	0	0													0.437 ¢	$0	**0.437 ¢**	**$0**
Subtotal	798,199	809,113		($18,733)		($1,187)		($1,248)		($8,860)		($156)		($30,184)		($9,098)		**($39,282)**
Easement Discount			-50%															
Base Svcs Chg Single Fam Tier 3	24	24	($7.89)	($189)									($7.89)	($189)			**($7.89)**	**($189)**
Base Svcs Chg Multi Fam Tier 3	0	0	($3.48)	$0									($3.48)	$0			**($3.48)**	**$0**
All Baseline kWh	7,057	7,153	(3.483) ¢	($249)	(0.294) ¢	($21)	(0.309) ¢	($22)	(2.096) ¢	($150)	(0.039) ¢	($3)	(6.220) ¢	($445)	(2.249) ¢	($161)	**(8.469) ¢**	**($606)**
All Non-Baseline kWh	977	990	(4.681) ¢	($46)	(0.294) ¢	($3)	(0.309) ¢	($3)	(2.337) ¢	($23)	(0.039) ¢	$0	(7.658) ¢	($75)	(2.249) ¢	($22)	**(9.907) ¢**	**($97)**
On-Peak kWh	0	0													(3.450) ¢	$0	**(3.450) ¢**	**$0**
Off-Peak kWh	0	0													0.874 ¢	$0	**0.874 ¢**	**$0**
Subtotal	8,034	8,143		($484)		($24)		($25)		($173)		($3)		($709)		($183)		**($892)**
Total Sch D	245,055,757	248,406,456		$26,918,840		$1,456,935		$1,531,394		$10,805,153		$191,114		$40,903,436		$11,163,563		**$52,066,999**
Schedule No. DL-6																		
Residential Service																		
CARE																		
Base Svcs Chg Single Fam Tier 2	91,007	99,303	$13.43	$1,333,639									$13.43	$1,333,639			**$13.43**	**$1,333,639**
Base Svcs Chg Multi Fam Tier 2	17,657	19,267	$8.04	$154,907									$8.04	$154,907			**$8.04**	**$154,907**
Base Svcs Chg Single Fam Tier 1	12,764	13,927	$5.00	$69,635									$5.00	$69,635			**$5.00**	**$69,635**
Base Svcs Chg Multi Fam Tier 1	2,477	2,703	$2.99	$8,082									$2.99	$8,082			**$2.99**	**$8,082**
All Baseline kWh	71,751,950	79,452,112	6.966 ¢	$5,534,634	0.587 ¢	$466,384	0.617 ¢	$490,220	4.192 ¢	$3,330,633	0.077 ¢	$61,178	12.439 ¢	$9,883,049	4.498 ¢	$3,573,756	**16.937 ¢**	**$13,456,805**
All Non-Baseline kWh	33,949,632	37,592,985	9.361 ¢	$3,519,079	0.587 ¢	$220,671	0.617 ¢	$231,949	4.673 ¢	$1,756,720	0.077 ¢	$28,947	15.315 ¢	$5,757,366	4.498 ¢	$1,690,932	**19.813 ¢**	**$7,448,298**
On-Peak kWh	8,895	8,895													6.900 ¢	$614	**6.900 ¢**	**$614**
Off-Peak kWh	58,505	58,505													(1.747) ¢	($1,022)	**(1.747) ¢**	**($1,022)**
Subtotal	105,701,581	117,045,097		$10,619,976		$687,055		$722,169		$5,087,353		$90,125		$17,206,678		$5,264,280		**$22,470,958**
Employee Discount																		
Base Svcs Chg Single Fam Tier 2	17	19	($3.36)	($64)									($3.36)	($64)			**($3.36)**	**($64)**
Base Svcs Chg Multi Fam Tier 2	0	0	($2.01)	$0									($2.01)	$0			**($2.01)**	**$0**
Base Svcs Chg Single Fam Tier 1	0	0	($1.25)	$0									($1.25)	$0			**($1.25)**	**$0**
Base Svcs Chg Multi Fam Tier 1	0	0	($0.75)	$0									($0.75)	$0			**($0.75)**	**$0**
All Baseline kWh	11,339	12,556	(1.742) ¢	($219)	(0.147) ¢	($18)	(0.154) ¢	($19)	(1.048) ¢	($132)	(0.019) ¢	($2)	(3.110) ¢	($390)	(1.125) ¢	($141)	**(4.234) ¢**	**($531)**
All Non-Baseline kWh	18,997	21,036	(2.340) ¢	($492)	(0.147) ¢	($31)	(0.154) ¢	($32)	(1.168) ¢	($246)	(0.019) ¢	($4)	(3.829) ¢	($805)	(1.125) ¢	($237)	**(4.953) ¢**	**($1,042)**
On-Peak kWh	0	0													(1.725) ¢	$0	**(1.725) ¢**	**$0**
Off-Peak kWh	0	0													0.437 ¢	$0	**0.437 ¢**	**$0**
Subtotal	30,336	33,592		($775)		($49)		($51)		($378)		($6)		($1,259)		($378)		**($1,637)**
	105,701,581	117,045,097		$10,619,201		$687,006		$722,118		$5,086,975		$90,119		$17,205,419		$5,263,902		**$22,469,321**

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	Actual Dec-25	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	w/o ECAC Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Present Price	Forecast Present Revenue Dollars
Schedule No. DM-9																		
Multi-Family Residential Service																		
Master Metered																		
Base Svcs Chg Multi Fam Tier 3	60	60	$15.77	$946									$15.77	$946			**$15.77**	**$946**
All Baseline kWh	55,613	90,717	6.966 ¢	$6,319	0.587 ¢	$533	0.617 ¢	$560	4.192 ¢	$3,803	0.077 ¢	$70	12.439 ¢	$11,285	4.498 ¢	$4,080	**16.937 ¢**	**$15,365**
All Non-Baseline kWh	4,695	7,659	9.361 ¢	$717	0.587 ¢	$45	0.617 ¢	$47	4.673 ¢	$358	0.077 ¢	$6	15.315 ¢	$1,173	4.498 ¢	$345	**19.813 ¢**	**$1,518**
Total	60,308	98,376		$7,982		$578		$607		$4,161		$76		$13,404		$4,425		**$17,829**
Schedule No. DS-8																		
Multi-Family Residential Service																		
Sub- Metered																		
Base Svcs Chg Multi Fam Tier 3	216	216	$15.77	$3,406									$15.77	$3,406			**$15.77**	**$3,406**
Discount (Submeter-Days)	95,359	95,359	($0.218)	($20,788)									($0.218) ¢	($20,788)			**($0.218)**	**($20,788)**
All Baseline kWh	1,352,746	1,690,041	6.966 ¢	$117,728	0.587 ¢	$9,921	0.617 ¢	$10,428	4.192 ¢	$70,847	0.077 ¢	$1,301	12.439 ¢	$210,225	4.498 ¢	$76,018	**16.937 ¢**	**$286,243**
All Non-Baseline kWh	115,170	143,887	9.361 ¢	$13,469	0.587 ¢	$845	0.617 ¢	$888	4.673 ¢	$6,724	0.077 ¢	$111	15.315 ¢	$22,037	4.498 ¢	$6,472	**19.813 ¢**	**$28,509**
CARE Discount																		
Base Svcs Chg Multi Fam Tier 3	168	168											$0.00	$0			**$0.00**	**$0**
All Baseline kWh	1,214,276	1,517,045											0.000 ¢	$0			**0.000 ¢**	**$0**
All Non-Baseline kWh	110,459	138,001											0.000 ¢	$0			**0.000 ¢**	**$0**
Total	1,467,916	1,833,928		$113,815		$10,766		$11,316		$77,571		$1,412		$214,880		$82,490		**$297,370**
Schedule No. A-25																		
General Service																		
Less than 20 kW																		
Customer Charge	88,294	87,568																
Single-Phase	74,978	74,377	$22.38	$1,664,557									$22.38	$1,664,557			**$22.38**	**$1,664,557**
Three-Phase	13,316	13,191	$30.71	$405,096									$30.71	$405,096			**$30.71**	**$405,096**
All kWh	57,823,979	55,059,835	9.889 ¢	$5,444,867	0.587 ¢	$323,201	0.615 ¢	$338,618	4.642 ¢	$2,555,878	0.077 ¢	$42,396	15.810 ¢	$8,704,960	4.494 ¢	$2,474,389	**20.304 ¢**	**$11,179,349**
CARE Discount																		
Customer Charge	67	66															**$0.00**	**$0**
All kWh	38,006	36,085															**0.000 ¢**	**$0**
All kWh	38,006	36,085															**0.000 ¢**	**$0**
Metering Discount																		
All kWh	0	0	(0.099) ¢	$0	(0.006) ¢	$0	(0.006) ¢	$0	(0.046) ¢	$0	(0.001) ¢	$0	(0.158) ¢	$0	(0.045) ¢	$0	**(0.203) ¢**	**$0**
Total	57,823,979	55,059,835		$7,514,520		$323,201		$338,618		$2,555,878		$42,396		$10,774,613		$2,474,389		**$13,249,002**
Schedule No. AT-29 (Commercial)																		
General Service																		
20 kW and over																		
Customer Charge	17	17	$27.92	$475									$27.92	$475			**$27.92**	**$475**
kVar	0	0							60.000 ¢	$0			60.000 ¢	$0			**60.000 ¢**	**$0**
First 50 kWh per kW	75,594	76,239	13.584 ¢	$10,356	0.587 ¢	$448	0.953 ¢	$727	4.551 ¢	$3,470	0.077 ¢	$59	19.752 ¢	$15,060	3.398 ¢	$2,591	**23.150 ¢**	**$17,650**
All Addiitonal kWh	749	755	7.178 ¢	$54	0.587 ¢	$4	0.953 ¢	$7	4.551 ¢	$34	0.077 ¢	$1	13.346 ¢	$100	3.398 ¢	$26	**16.744 ¢**	**$126**
On-Peak kWh adder	6,244	6,297													8.000 ¢	$504	**8.000 ¢**	**$504**
Off-Peak kWh adder	1,461	1,473													(1.581) ¢	($23)	**(1.581) ¢**	**($23)**
Discount - Meter & Delivery																		
First 50 kWh per kW	0	0	(0.136) ¢	$0	(0.006) ¢	$0	(0.010) ¢	$0	(0.046) ¢	$0	(0.001) ¢	$0	(0.198) ¢	$0	(0.034) ¢	$0	**(0.232) ¢**	**$0**
All Addiitonal kWh	0	0	(0.072) ¢	$0	(0.006) ¢	$0	(0.010) ¢	$0	(0.046) ¢	$0	(0.001) ¢	$0	(0.133) ¢	$0	(0.034) ¢	$0	**(0.167) ¢**	**$0**
Total	76,343	76,994		$10,885		$452		$734		$3,504		$59		$15,635		$3,097		**$18,732**

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	Actual Dec-25	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	w/o ECAC Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Present Price	Forecast Present Revenue Dollars
Schedule No. A-32																		
General Service																		
20 kW and over																		
Customer Charge	15,385	15,441																
Single-Phase	6,275	6,298	$22.25	$140,131									$22.25	$140,131			**$22.25**	**$140,131**
Three-Phase	9,110	9,143	$30.54	$279,227									$30.54	$279,227			**$30.54**	**$279,227**
Distribution Demand	720,314	727,522	$2.77	$2,015,236									$2.77	$2,015,236			**$2.77**	**$2,015,236**
Generation & Transmission	505,996	511,106			$1.86	$950,657	$1.26	$643,994	$0.05	$25,555			$3.17	$1,620,206	$2.13	$1,088,656	**$5.30**	**$2,708,862**
kVar	44,745	45,515							60.000 ¢	$27,309			60.000 ¢	$27,309			**60.000 ¢**	**$27,309**
All kWh	106,808,706	107,873,353	6.678 ¢	$7,203,783					4.495 ¢	$4,848,907	0.077 ¢	$83,062	11.250 ¢	$12,135,752	3.398 ¢	$3,665,537	**14.648 ¢**	**$15,801,289**
Discount - Meter & Delivery																		
Distribution Demand	3,027	3,096	($0.83)	($2,573)									($0.83)	($2,573)			**($0.83)**	**($2,573)**
All kWh	540,060	554,339	(0.067) ¢	($370)					(0.045) ¢	($249)	(0.001) ¢	($4)	(0.113) ¢	($623)	(0.034) ¢	($188)	**(0.146) ¢**	**($811)**
High Voltage Charge	43	43	$60.00	$2,580									$60.00	$2,580			**$60.00**	**$2,580**
Total	106,808,706	107,873,353		$9,638,014		$950,657		$643,994		$4,901,523		$83,058		$16,217,245		$4,754,004		**$20,971,249**
Schedule No. A-36																		
General Service																		
100 kW and over																		
Customer Charge	800	823	$484.16	$398,464									$484.16	$398,464			**$484.16**	**$398,464**
Distribution Demand	133,293	137,144	$6.26	$858,521									$6.26	$858,521			**$6.26**	**$858,521**
Generation & Transmission	114,157	117,457			$1.86	$218,470	$2.49	$292,468	$1.16	$136,250			$5.51	$647,188	$4.47	$525,033	**$9.98**	**$1,172,221**
kVar	9,102	9,384							60.000 ¢	$5,630			60.000 ¢	$5,630			**60.000 ¢**	**$5,630**
All kWh	50,883,997	52,324,038	3.348 ¢	$1,751,809					4.030 ¢	$2,108,659	0.077 ¢	$40,290	7.455 ¢	$3,900,758	3.399 ¢	$1,778,494	**10.854 ¢**	**$5,679,252**
Discount - Meter & Delivery																		
Distribution Demand	1,914	1,958	($1.88)	($3,677)									($1.88)	($3,677)			**($1.88)**	**($3,677)**
All kWh	720,401	736,839	(0.033) ¢	($247)					(0.040) ¢	($297)	(0.001) ¢	($6)	(0.075) ¢	($550)	(0.034) ¢	($250)	**(0.109) ¢**	**($800)**
High Voltage Charge	12	12	$60.00	$720									$60.00	$720			**$60.00**	**$720**
Total	50,883,997	52,324,038		$3,005,590		$218,470		$292,468		$2,250,242		$40,284		$5,807,054		$2,303,277		**$8,110,331**
Schedule No. AT-48																		
General Service																		
500 kW and over																		
Customer Charge	262	240	$842.62	$202,229									$842.62	$202,229			**$842.62**	**$202,229**
Distribution Demand	301,105	276,375	$3.61	$997,714									$3.61	$997,714			**$3.61**	**$997,714**
Generation & Transmission	238,457	218,839			$1.86	$407,041	$2.33	$509,895	$0.55	$120,361			$4.74	$1,037,297	$4.27	$934,443	**$9.01**	**$1,971,740**
kVar	22,236	20,341							60.000 ¢	$12,205			60.000 ¢	$12,205			**60.000 ¢**	**$12,205**
All kWh	78,611,673	72,138,186	1.753 ¢	$1,264,582					4.387 ¢	$3,164,702	0.077 ¢	$55,546	6.217 ¢	$4,484,830	3.409 ¢	$2,459,191	**9.626 ¢**	**$6,944,021**
On-Peak kWh	13,469,421	12,355,158													0.858 ¢	$106,007	**0.858 ¢**	**$106,007**
Off-Peak kWh	65,142,253	59,783,028													(0.171) ¢	($102,229)	**(0.171) ¢**	**($102,229)**
Discount - Meter & Delivery																		
Distribution Demand	40,803	37,605	($1.08)	($40,726)									($1.08)	($40,726)			**($1.08)**	**($40,726)**
All kWh	19,753,200	18,233,814	(0.018) ¢	($3,196)					(0.044) ¢	($7,999)	(0.001) ¢	($140)	(0.062) ¢	($11,335)	(0.034) ¢	($6,216)	**(0.096) ¢**	**($17,551)**
High Voltage Charge	24	22	$60.00	$1,320									$60.00	$1,320			**$60.00**	**$1,320**
Total	78,611,673	72,138,186		$2,421,923		$407,041		$509,895		$3,289,269		$55,406		$6,683,534		$3,391,196		**$10,074,730**

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Schedule No. PA-20																		
Agricultural Pumping																		
Annual Load Size Charge:																		
Single-Phase Customers	122	121	$112.91	$13,662									$112.91	$13,662			**$112.91**	**$13,662**
Three-Phase Customers:																		
50 kw or less demand	1,369	1,356	$112.91	$153,106									$112.91	$153,106			**$112.91**	**$153,106**
51-300 kw demand	515	510	$233.24	$118,952									$233.24	$118,952			**$233.24**	**$118,952**
over 300 kw demand	6	6	$233.24	$1,399									$233.24	$1,399			**$233.24**	**$1,399**
Distribution Demand	77,553	94,233	$24.89	$2,345,459									$24.89	$2,345,459			**$24.89**	**$2,345,459**
Generation & Transmission	388,542	472,111			$1.86	$878,126	$1.45	$684,561	$0.01	$4,721			$3.32	$1,567,408	$2.46	$1,161,393	**$5.78**	**$2,728,801**
kVar	88,162	107,124							60.000 ¢	$64,274			$60.00	$64,274			**60.000 ¢**	**$64,274**
All kWh	74,553,261	90,588,345	6.889 ¢	$6,240,631					3.182 ¢	$2,882,521	0.077 ¢	$69,753	10.148 ¢	$9,192,905	3.398 ¢	$3,078,192	**13.546 ¢**	**$12,271,097**
On-Peak kWh	23,055	28,014													4.570 ¢	$1,280	**4.570 ¢**	**$1,280**
Off-Peak kWh	335,821	408,050													(0.923) ¢	($3,766)	**(0.923) ¢**	**($3,766)**
Total	74,553,261	90,588,345		$8,873,209		$878,126		$684,561		$2,951,517		$69,753		$13,457,165		$4,237,099		**$17,694,265**
Total Bills	24,192	23,961																
Avg Customers	2,016	1,997																
Annual Bills	2,012	1,993																
Agreement Count	2,487	2,463																
Revenue Bills	13,633	13,503																
Schedule No. OL-42																		
Airway & Athletic Lighting																		
Commercial, Rate Code 42																		
Customer Charge	443.73	444																
Single-Phase	288	288	$16.48	$4,746									$16.48	$4,746			**$16.48**	**$4,746**
Three-Phase	156	156	$22.57	$3,521									$22.57	$3,521			**$22.57**	**$3,521**
All kWh	160,636	166,038	12.658 ¢	$21,017	0.587 ¢	$975	0.496 ¢	$824	4.773 ¢	$7,925	0.077 ¢	$128	18.591 ¢	$30,869	4.494 ¢	$7,462	**23.085 ¢**	**$38,331**
Total	160,636	166,038		$29,284		$975		$824		$7,925		$128		$39,136		$7,462		**$46,598**
Schedule No. LS-51																		
Street Lighting																		
Total Bills	1,160	1,152																
Level 1	4,258	4,132	$14.93	$61,691	$0.05	$207	$0.20	$826	$1.17	$4,834	$0.01	$41	$16.36	$67,599	$0.36	$1,488	**$16.72**	**$69,087**
Level 2	7,627	7,401	$15.75	$116,566	$0.09	$666	$0.38	$2,812	$2.20	$16,282	$0.01	$74	$18.43	$136,400	$0.67	$4,959	**$19.10**	**$141,359**
Level 3	144	140	$15.80	$2,212	$0.15	$21	$0.64	$90	$3.66	$512	$0.02	$3	$20.27	$2,838	$1.12	$157	**$21.39**	**$2,995**
Level 4	2,293	2,225	$15.90	$35,378	$0.20	$445	$0.87	$1,936	$4.98	$11,081	$0.03	$67	$21.98	$48,907	$1.53	$3,404	**$23.51**	**$52,311**
Level 5	462	448	$16.53	$7,405	$0.26	$116	$1.12	$502	$6.44	$2,885	$0.03	$13	$24.38	$10,921	$1.98	$887	**$26.36**	**$11,808**
Level 6	35	34	$19.90	$677	$0.33	$11	$1.46	$50	$8.35	$284	$0.04	$1	$30.08	$1,023	$2.56	$87	**$32.64**	**$1,110**
Level 1 (Cust. Funded Conv.)	0	0	$7.17	$0	$0.05	$0	$0.20	$0	$1.17	$0	$0.01	$0	$8.60	$0	$0.36	$0	**$8.96**	**$0**
Level 2 (Cust. Funded Conv.)	0	0	$7.44	$0	$0.09	$0	$0.38	$0	$2.20	$0	$0.01	$0	$10.12	$0	$0.67	$0	**$10.79**	**$0**
Level 3 (Cust. Funded Conv.)	0	0	$7.46	$0	$0.15	$0	$0.64	$0	$3.66	$0	$0.02	$0	$11.93	$0	$1.12	$0	**$13.05**	**$0**
Level 4 (Cust. Funded Conv.)	0	0	$7.50	$0	$0.20	$0	$0.87	$0	$4.98	$0	$0.03	$0	$13.58	$0	$1.53	$0	**$15.11**	**$0**
Level 5 (Cust. Funded Conv.)	0	0	$7.66	$0	$0.26	$0	$1.12	$0	$6.44	$0	$0.03	$0	$15.51	$0	$1.98	$0	**$17.49**	**$0**
Level 6 (Cust. Funded Conv.)	0	0	$9.11	$0	$0.33	$0	$1.46	$0	$8.35	$0	$0.04	$0	$19.29	$0	$2.56	$0	**$21.85**	**$0**
Tariff kWh	252,342	244,871	91.448 ¢		0.587 ¢		2.553 ¢		14.643 ¢		0.077 ¢		109.308 ¢		4.494 ¢		**113.802 ¢**	
Total	700,749	679,966		$223,929		$1,466		$6,216		$35,878		$199		$267,688		$10,982		**$278,670**

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Schedule No. LS-53																		
Street Lighting																		
Total Bills	1560	1,560																
High Pressure Sodium Vapor																		
5,800 Lumen	3,216	3,073	$2.76	$8,481	$0.18	$553	$0.27	$830	$1.55	$4,763	$0.02	$61	$4.78	$14,688	$1.39	$4,271	**$6.17**	**$18,959**
9,500 Lumen	2,424	2,316	$3.92	$9,079	$0.26	$602	$0.38	$880	$2.20	$5,095	$0.03	$69	$6.79	$15,725	$1.98	$4,586	**$8.77**	**$20,311**
16,000 Lumen	336	321	$5.70	$1,830	$0.38	$122	$0.56	$180	$3.21	$1,030	$0.05	$16	$9.90	$3,178	$2.88	$924	**$12.78**	**$4,102**
22,000 Lumen	2,088	1,995	$7.56	$15,082	$0.50	$998	$0.74	$1,476	$4.26	$8,499	$0.07	$140	$13.13	$26,195	$3.82	$7,621	**$16.95**	**$33,816**
27,500 Lumen	60	57	$10.23	$583	$0.68	$39	$1.00	$57	$5.76	$328	$0.09	$5	$17.76	$1,012	$5.17	$295	**$22.93**	**$1,307**
50,000 Lumen	24	23	$15.66	$360	$1.03	$24	$1.53	$35	$8.81	$203	$0.14	$3	$27.17	$625	$7.91	$182	**$35.08**	**$807**
Custom																		
HPS 37,000 Lumen	1,320	1,261	$12.73	$16,053	$0.84	$1,059	$1.25	$1,576	$7.16	$9,029	$0.11	$139	$22.09	$27,856	$6.43	$8,108	**$28.52**	**$35,964**
MV 10,700 Lumen	120	115	$9.61	$1,105	$0.63	$72	$0.94	$108	$5.41	$622	$0.08	$9	$16.67	$1,916	$4.85	$558	**$21.52**	**$2,474**
LED 40-44 Watt	4,596	4,392	$1.25	$5,490	$0.08	$351	$0.12	$527	$0.70	$3,074	$0.01	$44	$2.16	$9,486	$0.63	$2,767	**$2.79**	**$12,253**
LED 50-54 Watt	2,712	2,592	$1.51	$3,914	$0.10	$259	$0.15	$389	$0.85	$2,203	$0.01	$26	$2.62	$6,791	$0.76	$1,970	**$3.38**	**$8,761**
LED 60-64 Watt	360	344	$1.78	$612	$0.12	$41	$0.17	$58	$1.00	$344	$0.02	$7	$3.09	$1,062	$0.90	$310	**$3.99**	**$1,372**
LED 65-69 Watt	60	57	$1.96	$112	$0.13	$7	$0.19	$11	$1.10	$63	$0.02	$1	$3.40	$194	$0.99	$56	**$4.39**	**$250**
LED 100-104 Watt	1,452	1,388	$2.94	$4,081	$0.19	$264	$0.29	$403	$1.65	$2,290	$0.03	$42	$5.10	$7,080	$1.48	$2,054	**$6.58**	**$9,134**
LED 105-109 Watt	660	631	$3.11	$1,962	$0.21	$133	$0.31	$196	$1.75	$1,104	$0.03	$19	$5.41	$3,414	$1.57	$991	**$6.98**	**$4,405**
LED 180-184 Watt	168	161	$5.34	$860	$0.35	$56	$0.52	$84	$3.00	$483	$0.05	$8	$9.26	$1,491	$2.70	$435	**$11.96**	**$1,926**
Non-Listed Luminaire kWh	53,700	51,317	8.899	$4,567	0.587	$301	0.872	$447	5.008	$2,570	0.077	$40	15.443	$7,925	4.494	$2,306	**19.937**	**$10,231**
All kWh	1,055,340	1,008,499	8.899 ¢		0.587 ¢		0.872 ¢		5.008 ¢		0.077 ¢		15.443 ¢		4.494 ¢		**19.937** ¢	
Total	1,055,340	1,008,499		$89,762		$5,908		$8,768		$50,462		$750		$155,650		$45,290		**$200,940**
Schedule No. OL-15																		
Area Lighting																		
Composite																		
Total Bills	8,122	7,700																
Level 1	9,357	9,078	$19.82	$179,931	$0.11	$999	$0.62	$5,629	$3.57	$32,409	$0.01	$91	$24.13	$219,059	$0.85	$7,716	**$24.98**	**$226,775**
Level 2	884	850	$21.47	$18,258	$0.20	$170	$1.11	$944	$6.40	$5,442	$0.03	$26	$29.21	$24,840	$1.53	$1,301	**$30.74**	**$26,141**
Level 3	72	69	$24.23	$1,675	$0.33	$23	$1.87	$129	$10.72	$741	$0.04	$3	$37.19	$2,571	$2.56	$177	**$39.75**	**$2,748**
All kWh	764,598	740,650																
Tariff kWh	211,929	205,339	97.334 ¢		0.587 ¢		3.278 ¢		18.809 ¢		0.077 ¢		120.085 ¢		4.494 ¢		**124.579** ¢	
Total	764,598	740,650		$199,864		$1,192		$6,702		$38,592		$120		$246,470		$9,194		**$255,664**

Present Revenues
PACIFICORP
State of California
Billing Determinants for Present Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	Actual Dec-25	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	w/o ECAC Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Present Price	Forecast Present Revenue Dollars
SUMMARY																		
	ACTUAL Total KWH	**FORECAST Total KWH**		**Distribution Charges**		**FERC Transmission Charges**		**California Transmission Charges**		**Generation Charge**		**Generation Franchise Charge**		**w/o ECAC Subtotal Revenue**		**Base ECAC Charges**		**Forecast Present Revenue**
				(1)		(2)		(3)		(4)		(5)		(6)		(7)		**(8)**
														(1)+(2)+(3)+(4)+(5)				**(6)+(7)**
(1) Total*	723,724,844	748,039,761		$69,686,326		$4,944,009		$4,759,514		$32,067,887		$575,037		$112,032,772		$33,759,845		**$145,792,617**
(2) Average Price (mills/kwh)				93.16		6.61		6.36		42.87		0.77		149.77		45.13		**194.90**
(3) Employee Discount				($19,508)		($1,236)		($1,299)		($9,238)		($162)		($31,443)		($9,476)		**($40,919)**
(4) Total (Including Employee Discount)				$69,666,818		$4,942,773		$4,758,215		$32,058,649		$574,875		$112,001,330		$33,750,369		**$145,751,699**
(5) Bills	575,281	575,896																
(6) Customers	47,940	47,991																
(7) AGA																		
Residential														$0				**$0**
Commercial														$131,946				**$131,946**
Industrial														$0				**$0**
Irrigation														$108,867				**$108,867**
Public Street & Highway Lighting														$0				**$0**
Total														$240,812				**$240,812**
(8) Paperless Billing Credit																		
Residential														($95,477)				**($95,477)**
Commercial														($16,870)				**($16,870)**
Industrial														($232)				**($232)**
Irrigation														($3,479)				**($3,479)**
Public Street & Highway Lighting														$0				**$0**
Total														($116,057)				**($116,057)**
(9) Total	723,724,844	748,039,761												$112,126,086				**$145,876,455**

Notes:
Line (1) = Sum of all schedules excluding Employee Discount
Line (2) = Line (1) / Total Forecast KWH in Line (1)
Line (4) = Line (1) + Line (3)
Line (9) = Line (4) + Line (7) + Line (8)
* Before discount

Proposed Revenues
PACIFICORP
State of California
Billing Determinants for Proposed Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
Schedule No. D																	
Residential Service																	
Non-CARE																	
Composite																	
Base Svcs Chg Single Fam Tier 3	272,714	$41.95	$11,440,352									$41.95	$11,440,352			**$41.95**	**$11,440,352**
Base Svcs Chg Multi Fam Tier 3	28,800	$25.30	$728,640									$25.30	$728,640			**$25.30**	**$728,640**
All Baseline kWh	165,041,085	15.765 ¢	$26,018,727	0.789 ¢	$1,302,174	1.047 ¢	$1,727,980	3.849 ¢	$6,352,431	0.098 ¢	$161,740	21.548 ¢	$35,563,052	4.498 ¢	$7,423,548	**26.046 ¢**	**$42,986,600**
All Non-Baseline kWh	83,365,371	21.186 ¢	$17,661,788	0.789 ¢	$657,753	1.047 ¢	$872,835	4.290 ¢	$3,576,374	0.098 ¢	$81,698	27.410 ¢	$22,850,448	4.498 ¢	$3,749,774	**31.908 ¢**	**$26,600,222**
On-Peak kWh	27,369													6.900 ¢	$1,888	**6.900 ¢**	**$1,888**
Off-Peak kWh	135,448													(1.747) ¢	($2,366)	**(1.747) ¢**	**($2,366)**
Subtotal	248,406,456		$55,849,507		$1,959,927		$2,600,815		$9,928,805		$243,438		$70,582,492		$11,172,844		**$81,755,336**
Employee Discount		-25%															
Base Svcs Chg Single Fam Tier 3	689	($6.33)	($4,358)									($6.33)	($4,358)			**($6.33)**	**($4,358)**
Base Svcs Chg Multi Fam Tier 3	18	($3.94)	($71)									($3.94)	($71)			**($3.94)**	**($71)**
All Baseline kWh	492,681	(3.941) ¢	($19,418)	(0.197) ¢	($972)	(0.262) ¢	($1,290)	(0.962) ¢	($4,741)	(0.025) ¢	($121)	(5.387) ¢	($26,542)	(1.125) ¢	($5,540)	**(6.512) ¢**	**($32,082)**
All Non-Baseline kWh	316,432	(5.297) ¢	($16,760)	(0.197) ¢	($624)	(0.262) ¢	($828)	(1.073) ¢	($3,394)	(0.025) ¢	($78)	(6.853) ¢	($21,684)	(1.125) ¢	($3,558)	**(7.977) ¢**	**($25,242)**
On-Peak kWh	0													(1.725) ¢	$0	**(1.725) ¢**	**$0**
Off-Peak kWh	0													0.437 ¢	$0	**0.437 ¢**	**$0**
Subtotal	809,113		($40,607)		($1,596)		($2,118)		($8,135)		($199)		($52,655)		($9,098)		**($61,753)**
Easement Discount		-50%															
Base Svcs Chg Single Fam Tier 3	24	($12.65)	($304)									($12.65)	($304)			**($12.65)**	**($304)**
Base Svcs Chg Multi Fam Tier 3	0	($7.88)	$0									($7.88)	$0			**($7.88)**	**$0**
All Baseline kWh	7,153	(7.883) ¢	($564)	(0.395) ¢	($28)	(0.524) ¢	($37)	(1.925) ¢	($138)	(0.049) ¢	($4)	(10.774) ¢	($771)	(2.249) ¢	($161)	**(13.023) ¢**	**($932)**
All Non-Baseline kWh	990	(10.593) ¢	($105)	(0.395) ¢	($4)	(0.524) ¢	($5)	(2.145) ¢	($21)	(0.049) ¢	$0	(13.705) ¢	($135)	(2.249) ¢	($22)	**(15.954) ¢**	**($157)**
On-Peak kWh	0													(3.450) ¢	$0	**(3.450) ¢**	**$0**
Off-Peak kWh	0													0.874 ¢	$0	**0.874 ¢**	**$0**
Subtotal	8,143		($973)		($32)		($42)		($159)		($4)		($1,210)		($183)		**($1,393)**
Total Sch D	248,406,456		$55,807,928		$1,958,299		$2,598,655		$9,920,511		$243,235		$70,528,628		$11,163,563		**$81,692,191**
Schedule No. DL-6																	
Residential Service																	
CARE																	
Base Svcs Chg Single Fam Tier 2	99,303	$21.39	$2,124,091									$21.39	$2,124,091			**$21.39**	**$2,124,091**
Base Svcs Chg Multi Fam Tier 2	19,267	$12.90	$248,544									$12.90	$248,544			**$12.90**	**$248,544**
Base Svcs Chg Single Fam Tier 1	13,927	$7.96	$110,859									$7.96	$110,859			**$7.96**	**$110,859**
Base Svcs Chg Multi Fam Tier 1	2,703	$4.80	$12,974									$4.80	$12,974			**$4.80**	**$12,974**
All Baseline kWh	79,452,112	15.765 ¢	$12,525,625	0.789 ¢	$626,877	1.047 ¢	$831,864	3.849 ¢	$3,058,112	0.098 ¢	$77,863	21.548 ¢	$17,120,341	4.498 ¢	$3,573,756	**26.046 ¢**	**$20,694,097**
All Non-Baseline kWh	37,592,985	21.186 ¢	$7,964,450	0.789 ¢	$296,609	1.047 ¢	$393,599	4.290 ¢	$1,612,739	0.098 ¢	$36,841	27.410 ¢	$10,304,238	4.498 ¢	$1,690,932	**31.908 ¢**	**$11,995,170**
On-Peak kWh	8,895													6.900 ¢	$614	**6.900 ¢**	**$614**
Off-Peak kWh	58,505													(1.747) ¢	($1,022)	**(1.747) ¢**	**($1,022)**
Subtotal	117,045,097		$22,986,543		$923,486		$1,225,463		$4,670,851		$114,704		$29,921,047		$5,264,280		**$35,185,327**
Employee Discount																	
Base Svcs Chg Single Fam Tier 2	19	($5.35)	($102)									($5.35)	($102)			**($5.35)**	**($102)**
Base Svcs Chg Multi Fam Tier 2	0	($3.23)	$0									($3.23)	$0			**($3.23)**	**$0**
Base Svcs Chg Single Fam Tier 1	0	($1.99)	$0									($1.99)	$0			**($1.99)**	**$0**
Base Svcs Chg Multi Fam Tier 1	0	($1.20)	$0									($1.20)	$0			**($1.20)**	**$0**
All Baseline kWh	12,556	(3.941) ¢	($495)	(0.197) ¢	($25)	(0.262) ¢	($33)	(0.962) ¢	($121)	(0.025) ¢	($3)	(5.387) ¢	($677)	(1.125) ¢	($141)	**(6.512) ¢**	**($818)**
All Non-Baseline kWh	21,036	(5.297) ¢	($1,114)	(0.197) ¢	($41)	(0.262) ¢	($55)	(1.073) ¢	($226)	(0.025) ¢	($5)	(6.853) ¢	($1,441)	(1.125) ¢	($237)	**(7.977) ¢**	**($1,678)**
On-Peak kWh	0													(1.725) ¢	$0	**(1.725) ¢**	**$0**
Off-Peak kWh	0													0.437 ¢	$0	**0.437 ¢**	**$0**
Subtotal	33,592		($1,711)		($66)		($88)		($347)		($8)		($2,220)		($378)		**($2,598)**
	117,045,097		$22,984,832		$923,420		$1,225,375		$4,670,504		$114,696		$29,918,827		$5,263,902		**$35,182,729**

Proposed Revenues
PACIFICORP
State of California
Billing Determinants for Proposed Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
Schedule No. DM-9																	
Multi-Family Residential Service																	
Master Metered																	
Base Svcs Chg Multi Fam Tier 3	60	$25.30	$1,518									$25.30	$1,518			**$25.30**	**$1,518**
All Baseline kWh	90,717	15.765 ¢	$14,302	0.789 ¢	$716	1.047 ¢	$950	3.849 ¢	$3,492	0.098 ¢	$89	21.548 ¢	$19,549	4.498 ¢	$4,080	**26.046 ¢**	**$23,629**
All Non-Baseline kWh	7,659	21.186 ¢	$1,623	0.789 ¢	$60	1.047 ¢	$80	4.290 ¢	$329	0.098 ¢	$8	27.410 ¢	$2,100	4.498 ¢	$345	**31.908 ¢**	**$2,445**
Total	98,376		$17,443		$776		$1,030		$3,821		$97		$23,167		$4,425		**$27,592**
Schedule No. DS-8																	
Multi-Family Residential Service																	
Sub- Metered																	
Base Svcs Chg Multi Fam Tier 3	216	$25.30	$5,465									$25.30	$5,465			**$25.30**	**$5,465**
Discount (Submeter-Days)	95,359	($0.218)	($20,788)									($0.218)	($20,788)			**($0.218)**	**($20,788)**
All Baseline kWh	1,690,041	15.765 ¢	$266,435	0.789 ¢	$13,334	1.047 ¢	$17,695	3.849 ¢	$65,050	0.098 ¢	$1,656	21.548 ¢	$364,170	4.498 ¢	$76,018	**26.046 ¢**	**$440,188**
All Non-Baseline kWh	143,887	21.186 ¢	$30,484	0.789 ¢	$1,135	1.047 ¢	$1,506	4.290 ¢	$6,173	0.098 ¢	$141	27.410 ¢	$39,439	4.498 ¢	$6,472	**31.908 ¢**	**$45,911**
CARE Discount																	
Base Svcs Chg Multi Fam Tier 3	168											$0.00	$0			**$0.00**	**$0**
All Baseline kWh	1,517,045											0.000 ¢	$0			**0.000 ¢**	**$0**
All Non-Baseline kWh	138,001											0.000 ¢	$0			**0.000 ¢**	**$0**
Total	1,833,928		$281,596		$14,469		$19,201		$71,223		$1,797		$388,286		$82,490		**$470,776**
Schedule No. A-25																	
General Service																	
Less than 20 kW																	
Customer Charge	87,568																
Single-Phase	74,377	$45.32	$3,370,766									$45.32	$3,370,766			**$45.32**	**$3,370,766**
Three-Phase	13,191	$62.19	$820,348									$62.19	$820,348			**$62.19**	**$820,348**
All kWh	55,059,835	20.026 ¢	$11,026,283	0.789 ¢	$434,422	0.885 ¢	$487,280	3.830 ¢	$2,108,792	0.098 ¢	$53,959	25.628 ¢	$14,110,736	4.494 ¢	$2,474,389	**30.122 ¢**	**$16,585,125**
CARE Discount																	
Customer Charge	66											$0.00	$0			**$0.00**	**$0**
All kWh	36,085											0.000 ¢	$0			**0.000 ¢**	**$0**
All kWh	36,085											0.000 ¢	$0			**0.000 ¢**	**$0**
Metering Discount																	
All kWh	0	(0.200) ¢	$0	(0.008) ¢	$0	(0.009) ¢	$0	(0.038) ¢	$0	(0.001) ¢	$0	(0.256) ¢	$0	(0.045) ¢	$0	**(0.301) ¢**	**$0**
Total	55,059,835		$15,217,397		$434,422		$487,280		$2,108,792		$53,959		$18,301,850		$2,474,389		**$20,776,239**
Schedule No. AT-29 (Commercial)																	
General Service																	
20 kW and over																	
Customer Charge	17	$60.45	$1,028									$60.45	$1,028			**$60.45**	**$1,028**
kVar	0							60.000 ¢	$0			60.000 ¢	$0			**60.000 ¢**	**$0**
First 50 kWh per kW	76,239	29.413 ¢	$22,424	0.789 ¢	$602	1.678 ¢	$1,279	4.405 ¢	$3,358	0.098 ¢	$75	36.383 ¢	$27,738	3.398 ¢	$2,591	**39.781 ¢**	**$30,329**
All Addiitonal kWh	755	15.542 ¢	$117	0.789 ¢	$6	1.678 ¢	$13	4.405 ¢	$33	0.098 ¢	$1	22.512 ¢	$170	3.398 ¢	$26	**25.910 ¢**	**$196**
On-Peak kWh adder	6,297													8.000 ¢	$504	**8.000 ¢**	**$504**
Off-Peak kWh adder	1,473													(1.581) ¢	($23)	**(1.581) ¢**	**($23)**
Discount - Meter & Delivery																	
First 50 kWh per kW	0	(0.294) ¢	$0	(0.008) ¢	$0	(0.017) ¢	$0	(0.044) ¢	$0	(0.001) ¢	$0	(0.364) ¢	$0	(0.034) ¢	$0	**(0.398) ¢**	**$0**
All Addiitonal kWh	0	(0.155) ¢	$0	(0.008) ¢	$0	(0.017) ¢	$0	(0.044) ¢	$0	(0.001) ¢	$0	(0.225) ¢	$0	(0.034) ¢	$0	**(0.259) ¢**	**$0**
Total	76,994		$23,570		$607		$1,292		$3,392		$75		$28,936		$3,097		**$32,033**

Proposed Revenues
PACIFICORP
State of California
Billing Determinants for Proposed Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
Schedule No. A-32																	
General Service																	
20 kW and over																	
Customer Charge	15,441																
Single-Phase	6,298	$48.18	$303,438									$48.18	$303,438			**$48.18**	**$303,438**
Three-Phase	9,143	$66.13	$604,627									$66.13	$604,627			**$66.13**	**$604,627**
Distribution Demand	727,522	$6.00	$4,365,132									$6.00	$4,365,132			**$6.00**	**$4,365,132**
Generation & Transmission	511,106			$2.50	$1,277,765	$2.22	$1,134,655	$0.15	$76,666			$4.87	$2,489,086	$2.13	$1,088,656	**$7.00**	**$3,577,742**
kVar	45,515							60.000 ¢	$27,309			60.000 ¢	$27,309			**60.000 ¢**	**$27,309**
All kWh	107,873,353	14.461 ¢	$15,599,566					4.303 ¢	$4,641,790	0.098 ¢	$105,716	18.862 ¢	$20,347,072	3.398 ¢	$3,665,537	**22.260 ¢**	**$24,012,608**
Discount - Meter & Delivery																	
Distribution Demand	3,096	($1.80)	($5,573)									($1.80)	($5,573)			**($1.80)**	**($5,573)**
All kWh	554,339	(0.145) ¢	($802)					(0.043) ¢	($239)	(0.001) ¢	($5)	(0.189) ¢	($1,046)	(0.034) ¢	($188)	**(0.223) ¢**	**($1,234)**
High Voltage Charge	43	$60.00	$2,580									$60.00	$2,580			**$60.00**	**$2,580**
Total	107,873,353		$20,868,968		$1,277,765		$1,134,655		$4,745,526		$105,711		$28,132,625		$4,754,004		**$32,886,629**
Schedule No. A-36																	
General Service																	
100 kW and over																	
Customer Charge	823	$1,143.07	$940,746									$1,143.07	$940,746			**$1,143.07**	**$940,746**
Distribution Demand	137,144	$14.78	$2,026,851									$14.78	$2,026,851			**$14.78**	**$2,026,851**
Generation & Transmission	117,457			$2.50	$293,643	$4.70	$552,048	$1.25	$146,821			$8.45	$992,512	$4.47	$525,033	**$12.92**	**$1,517,545**
kVar	9,384							60.000 ¢	$5,630			60.000 ¢	$5,630			**60.000 ¢**	**$5,630**
All kWh	52,324,038	7.904 ¢	$4,135,692					4.339 ¢	$2,270,340	0.098 ¢	$51,278	12.341 ¢	$6,457,310	3.399 ¢	$1,778,494	**15.740 ¢**	**$8,235,804**
Discount - Meter & Delivery																	
Distribution Demand	1,958	($4.43)	($8,681)									($4.43)	($8,681)			**($4.43)**	**($8,681)**
All kWh	736,839	(0.079) ¢	($582)					(0.043) ¢	($320)	(0.001) ¢	($7)	(0.123) ¢	($909)	(0.034) ¢	($250)	**(0.157) ¢**	**($1,159)**
High Voltage Charge	12	$60.00	$720									$60.00	$720			**$60.00**	**$720**
Total	52,324,038		$7,094,746		$293,643		$552,048		$2,422,471		$51,271		$10,414,179		$2,303,277		**$12,717,456**
Schedule No. AT-48																	
General Service																	
500 kW and over																	
Customer Charge	240	$2,633.93	$632,143									$2,633.93	$632,143			**$2,633.93**	**$632,143**
Distribution Demand	276,375	$11.28	$3,117,510									$11.28	$3,117,510			**$11.28**	**$3,117,510**
Generation & Transmission	218,839			$2.50	$547,098	$3.65	$798,762	$0.57	$124,738			$6.72	$1,470,598	$4.27	$934,443	**$10.99**	**$2,405,041**
kVar	20,341							60.000 ¢	$12,205			60.000 ¢	$12,205			**60.000 ¢**	**$12,205**
All kWh	72,138,186	5.481 ¢	$3,953,894					4.570 ¢	$3,296,715	0.098 ¢	$70,695	10.149 ¢	$7,321,304	3.409 ¢	$2,459,191	**13.558 ¢**	**$9,780,495**
On-Peak kWh	12,355,158													0.858 ¢	$106,007	**0.858 ¢**	**$106,007**
Off-Peak kWh	59,783,028													(0.171) ¢	($102,229)	**(0.171) ¢**	**($102,229)**
Discount - Meter & Delivery																	
Distribution Demand	37,605	($3.38)	($127,255)									($3.38)	($127,255)			**($3.38)**	**($127,255)**
All kWh	18,233,814	(0.055) ¢	($9,994)					(0.046) ¢	($8,333)	(0.001) ¢	($179)	(0.101) ¢	($18,506)	(0.034) ¢	($6,216)	**(0.136) ¢**	**($24,722)**
High Voltage Charge	22	$60.00	$1,320									$60.00	$1,320			**$60.00**	**$1,320**
Total	72,138,186		$7,567,618		$547,098		$798,762		$3,425,325		$70,516		$12,409,319		$3,391,196		**$15,800,515**

Proposed Revenues
PACIFICORP
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Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
Schedule No. PA-20																	
Agricultural Pumping																	
Annual Load Size Charge:																	
Single-Phase Customers	121	$220.63	$26,696									$220.63	$26,696			**$220.63**	**$26,696**
Three-Phase Customers:																	
50 kw or less demand	1,356	$220.63	$299,174									$220.63	$299,174			**$220.63**	**$299,174**
51-300 kw demand	510	$455.77	$232,443									$455.77	$232,443			**$455.77**	**$232,443**
over 300 kw demand	6	$455.77	$2,735									$455.77	$2,735			**$455.77**	**$2,735**
Distribution Demand	94,233	$48.64	$4,583,493									$48.64	$4,583,493			**$48.64**	**$4,583,493**
Generation & Transmission	472,111			$2.50	$1,180,278	$2.15	$1,015,039	$0.30	$141,633			$4.95	$2,336,950	$2.46	$1,161,393	**$7.41**	**$3,498,343**
kVar	107,124							60.000 ¢	$64,274			60.000	$64,274			**60.000 ¢**	**$64,274**
All kWh	90,588,345	13.461 ¢	$12,194,097					4.063 ¢	$3,680,604	0.098 ¢	$88,777	17.622 ¢	$15,963,478	3.398 ¢	$3,078,192	**21.020 ¢**	**$19,041,670**
On-Peak kWh	28,014													4.570 ¢	$1,280	**4.570 ¢**	**$1,280**
Off-Peak kWh	408,050													(0.923) ¢	($3,766)	**(0.923) ¢**	**($3,766)**
Total	90,588,345		$17,338,638		$1,180,278		$1,015,039		$3,886,512		$88,777		$23,509,243		$4,237,099		**$27,746,342**
Total Bills	23,961																
Avg Customers	1,997																
Annual Bills	1,993																
Agreement Count	2,463																
Revenue Bills	13,503																
Schedule No. OL-42																	
Airway & Athletic Lighting																	
Commercial, Rate Code 42																	
Customer Charge	444																
Single-Phase	288	$32.56	$9,377									$32.56	$9,377			**$32.56**	**$9,377**
Three-Phase	156	$44.60	$6,958									$44.60	$6,958			**$44.60**	**$6,958**
All kWh	166,038	25.011 ¢	$41,528	0.789 ¢	$1,310	0.224 ¢	$372	2.012 ¢	$3,341	0.098 ¢	$163	28.134 ¢	$46,714	4.494 ¢	$7,462	**32.628 ¢**	**$54,176**
Total	166,038		$57,863		$1,310		$372		$3,341		$163		$63,049		$7,462		**$70,511**
Schedule No. LS-51																	
Street Lighting																	
Total Bills	1,152																
Level 1	4,132	$29.50	$121,894	$0.06	$248	$0.09	$372	$0.49	$2,025	$0.01	$41	$30.15	$124,580	$0.36	$1,488	**$30.51**	**$126,068**
Level 2	7,401	$31.12	$230,319	$0.12	$888	$0.17	$1,258	$0.93	$6,883	$0.01	$74	$32.35	$239,422	$0.67	$4,959	**$33.02**	**$244,381**
Level 3	140	$31.22	$4,371	$0.20	$28	$0.29	$41	$1.54	$216	$0.02	$3	$33.27	$4,659	$1.12	$157	**$34.39**	**$4,816**
Level 4	2,225	$31.42	$69,910	$0.27	$601	$0.39	$868	$2.10	$4,673	$0.03	$67	$34.21	$76,119	$1.53	$3,404	**$35.74**	**$79,523**
Level 5	448	$32.66	$14,632	$0.35	$157	$0.51	$228	$2.72	$1,219	$0.04	$18	$36.28	$16,254	$1.98	$887	**$38.26**	**$17,141**
Level 6	34	$39.32	$1,337	$0.45	$15	$0.66	$22	$3.52	$120	$0.06	$2	$44.01	$1,496	$2.56	$87	**$46.57**	**$1,583**
Level 1 (Cust. Funded Conv.)	0	$14.17	$0	$0.06	$0	$0.09	$0	$0.49	$0	$0.01	$0	$14.82	$0	$0.36	$0	**$15.18**	**$0**
Level 2 (Cust. Funded Conv.)	0	$14.70	$0	$0.12	$0	$0.17	$0	$0.93	$0	$0.01	$0	$15.93	$0	$0.67	$0	**$16.60**	**$0**
Level 3 (Cust. Funded Conv.)	0	$14.74	$0	$0.20	$0	$0.29	$0	$1.54	$0	$0.02	$0	$16.79	$0	$1.12	$0	**$17.91**	**$0**
Level 4 (Cust. Funded Conv.)	0	$14.82	$0	$0.27	$0	$0.39	$0	$2.10	$0	$0.03	$0	$17.61	$0	$1.53	$0	**$19.14**	**$0**
Level 5 (Cust. Funded Conv.)	0	$15.14	$0	$0.35	$0	$0.51	$0	$2.72	$0	$0.04	$0	$18.76	$0	$1.98	$0	**$20.74**	**$0**
Level 6 (Cust. Funded Conv.)	0	$18.00	$0	$0.45	$0	$0.66	$0	$3.52	$0	$0.06	$0	$22.69	$0	$2.56	$0	**$25.25**	**$0**
All kWh	679,966																
Tariff kWh	244,871	180.692 ¢		0.789 ¢		1.155 ¢		6.172 ¢		0.098 ¢		188.906 ¢		4.494 ¢		**193.400 ¢**	
Total	679,966		$442,463		$1,937		$2,789		$15,136		$205		$462,530		$10,982		**$473,512**

Proposed Revenues
PACIFICORP
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Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
Schedule No. LS-53																	
Street Lighting																	
Total Bills	1,560																
High Pressure Sodium Vapor																	
5,800 Lumen	3,073	$5.45	$16,748	$0.24	$738	$0.12	$369	$0.65	$1,997	$0.03	$92	$6.49	$19,944	$1.39	$4,271	**$7.88**	**$24,215**
9,500 Lumen	2,316	$7.74	$17,926	$0.35	$811	$0.17	$394	$0.93	$2,154	$0.04	$93	$9.23	$21,378	$1.98	$4,586	**$11.21**	**$25,964**
16,000 Lumen	321	$11.25	$3,611	$0.50	$161	$0.25	$80	$1.35	$433	$0.06	$19	$13.41	$4,304	$2.88	$924	**$16.29**	**$5,228**
22,000 Lumen	1,995	$14.95	$29,825	$0.67	$1,337	$0.33	$658	$1.79	$3,571	$0.08	$160	$17.82	$35,551	$3.82	$7,621	**$21.64**	**$43,172**
27,500 Lumen	57	$20.22	$1,153	$0.91	$52	$0.45	$26	$2.43	$139	$0.11	$6	$24.12	$1,376	$5.17	$295	**$29.29**	**$1,671**
50,000 Lumen	23	$30.95	$712	$1.39	$32	$0.69	$16	$3.72	$86	$0.17	$4	$36.92	$850	$7.91	$182	**$44.83**	**$1,032**
Custom																	
HPS 37,000 Lumen	1,261	$25.15	$31,714	$1.13	$1,425	$0.56	$706	$3.02	$3,808	$0.14	$177	$30.00	$37,830	$6.43	$8,108	**$36.43**	**$45,938**
MV 10,700 Lumen	115	$18.99	$2,184	$0.85	$98	$0.43	$49	$2.28	$262	$0.11	$13	$22.66	$2,606	$4.85	$558	**$27.51**	**$3,164**
LED 40-44 Watt	4,392	$2.46	$10,804	$0.11	$483	$0.06	$264	$0.30	$1,318	$0.01	$44	$2.94	$12,913	$0.63	$2,767	**$3.57**	**$15,680**
LED 50-54 Watt	2,592	$2.99	$7,750	$0.13	$337	$0.07	$181	$0.36	$933	$0.02	$52	$3.57	$9,253	$0.76	$1,970	**$4.33**	**$11,223**
LED 60-64 Watt	344	$3.52	$1,211	$0.16	$55	$0.08	$28	$0.42	$144	$0.02	$7	$4.20	$1,445	$0.90	$310	**$5.10**	**$1,755**
LED 65-69 Watt	57	$3.87	$221	$0.17	$10	$0.09	$5	$0.46	$26	$0.02	$1	$4.61	$263	$0.99	$56	**$5.60**	**$319**
LED 100-104 Watt	1,388	$5.80	$8,050	$0.26	$361	$0.13	$180	$0.70	$972	$0.03	$42	$6.92	$9,605	$1.48	$2,054	**$8.40**	**$11,659**
LED 105-109 Watt	631	$6.15	$3,881	$0.28	$177	$0.14	$88	$0.74	$467	$0.03	$19	$7.34	$4,632	$1.57	$991	**$8.91**	**$5,623**
LED 180-184 Watt	161	$10.55	$1,699	$0.47	$76	$0.24	$39	$1.27	$204	$0.06	$10	$12.59	$2,028	$2.70	$435	**$15.29**	**$2,463**
Non-Listed Luminaire kWh	51,317	17.584	$9,024	0.789	$405	0.394	$202	2.111	$1,083	0.098	$50	20.976	$10,764	4.494	$2,306	**25.470**	**$13,070**
All kWh	1,008,499	17.584 ¢		0.789 ¢		0.394 ¢		2.111 ¢		0.098 ¢		20.976 ¢		4.494 ¢		**25.470 ¢**	
Total	1,008,499		$177,332		$7,948		$3,950		$21,283		$970		$211,483		$45,290		**$256,773**
Schedule No. OL-15																	
Area Lighting																	
Composite																	
Total Bills	7,700																
Level 1	9,078	$39.16	$355,503	$0.15	$1,362	$0.28	$2,542	$1.51	$13,708	$0.02	$182	$41.12	$373,297	$0.85	$7,716	**$41.97**	**$381,013**
Level 2	850	$42.42	$36,073	$0.27	$230	$0.50	$425	$2.70	$2,296	$0.03	$26	$45.92	$39,050	$1.53	$1,301	**$47.45**	**$40,351**
Level 3	69	$47.88	$3,309	$0.45	$31	$0.84	$58	$4.52	$312	$0.06	$4	$53.75	$3,714	$2.56	$177	**$56.31**	**$3,891**
All kWh	740,650																
Tariff kWh	205,339	192.309 ¢		0.789 ¢		1.482 ¢		7.928 ¢		0.098 ¢		202.606 ¢		4.494 ¢		**207.100 ¢**	
Total	740,650		$394,885		$1,623		$3,025		$16,316		$212		$416,061		$9,194		**$425,255**

Proposed Revenues
PACIFICORP
State of California
Billing Determinants for Proposed Prices
Historical 12 Months Ended December 2025
Forecast 12 Months Ending December 2027

	FORECAST Dec-27	Distrib-ution Price	Distribution Charges	FERC Transm-ission Price	FERC Transm-ission Charges	California Transm-ission Price	California Transm-ission Charges	Gener-ation Price	Generation Charge	Gener-ation Franchise Fee	Gener-ation Franchise Charges	w/o ECAC Subtotal Price	Subtotal Revenue Dollars	Proj. (Base) ECAC Price	Projected (Base) ECAC Charges	Proposed Price	Proposed Revenue Dollars
								SUMMARY									
	FORECAST Total KWH		**Distribution Charges**		**FERC Transmission Charges**		**California Transmission Charges**		**Generation Charge**		**Generation Franchise Charge**		**w/o ECAC Subtotal Revenue**		**Base ECAC Charges**		**Proposed Revenue**
			(9)		(10)		(11)		(12)		(13)		(14)		(15)		**(16)**
													(9)+(10)+(11)+(12)+(13)				**(14)+(15)**
(1) Total*	748,039,761		$148,317,595		$6,645,257		$7,845,679		$31,322,635		$731,891		$194,863,058		$33,759,845		**$228,622,903**
(2) Average Price (mills/kwh)			198.28		8.88		10.49		41.87		0.98		260.50		45.13		**305.63**
(3) Employee Discount			($42,317)		($1,662)		($2,206)		($8,482)		($207)		($54,874)		($9,476)		**($64,350)**
(4) Total (Including Employee Discount)			$148,275,278		$6,643,595		$7,843,473		$31,314,153		$731,684		$194,808,183		$33,750,369		**$228,558,553**
(5) Bills	575,896																
(6) Customers	47,991																
(7) AGA																	
Residential													$0				**$0**
Commercial													$131,946				**$131,946**
Industrial													$0				**$0**
Irrigation													$108,867				**$108,867**
Public Street & Highway Lighting													$0				**$0**
Total													$240,812				**$240,812**
(8) Paperless Billing Credit																	
Residential													($95,477)				**($95,477)**
Commercial													($16,870)				**($16,870)**
Industrial													($232)				**($232)**
Irrigation													($3,479)				**($3,479)**
Public Street & Highway Lighting													$0				**$0**
Total													($116,057)				**($116,057)**
(9) Total	748,039,761												$194,932,939				**$228,683,309**

Notes:
Line (1) = Sum of all schedules excluding Employee Discount
Line (2) = Line (1) / Total Forecast KWH in Line (1)
Line (4) = Line (1) + Line (3)
Line (9) = Line (4) + Line (7) + Line (8)
* Before discount

Application No. 26-11-__
Exhibit No. PAC/906
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Proposed Residential Base Services Charge Calculation

November 2026

$ per Residential Customer per Month			
	Single Family	**Multi-Family**	**All**
Transformer	7.19	2.28	6.62
Maintenance of Overhead Distribution Lines	24.93	13.18	23.56
Service Drops	3.53	3.53	3.53
Meters	1.86	1.86	1.86
Customer Accounting	4.44	4.44	4.44
Total	41.95	25.30	40.02

Application No. 26-11-__
Exhibit No. PAC/907
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Proposed Deferral Amortization Adjustments

November 2026

PACIFICORP
STATE OF CALIFORNIA
Calculation of Adder to Wildfire Mitigation Memorandum Accounts (WMMA) Adjustment, Schedule S-97

Forecast 12 Months Ending December 2027

Line No.										
1	**Target Adder Annual Collection Amount**		**$ 17,642,063**							
				Proposed	Equal	Proposed S-97 Adder		Present S-97	Proposed Total S-97	
				Base	Percentage	Rates	Revenue	Rates	Rates	
	Description	Sch.	KWH[1]	Revenues	Rate Spread	¢ per kwh	$	¢ per kwh	¢ per kwh	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	Residential									
2	Residential Service	D	248,406,456	$81,753,943		2.467	$6,128,187	0.923	3.390	
3	Residential Service - CARE	DL-6	117,045,097	$35,185,327		2.467	$2,887,503	0.923	3.390	
4	Multi-Family - Master Metered	DM-9	98,376	$27,592		2.467	$2,427	0.923	3.390	
5	Multi-Family - Submetered	DS-8	1,833,928	$470,776		2.467	$45,243	0.923	3.390	
6	**Total Residential**		367,383,857	$117,437,638	51.37%	2.467	$9,063,360	0.923	3.390	
	Commercial & Industrial									
7	General Service - < 20 kW	A-25	55,059,835	$20,776,239	9.09%	2.913	$1,603,893	1.083	3.996	
8	General Service - 20 kW & Over	A-32	107,950,347	$32,918,662	14.40%	2.354	$2,541,151	0.891	3.245	
9	General Service - 100 kW & Over	A-36	52,324,038	$12,717,456	5.56%	1.876	$981,599	0.722	2.598	
10	Large General Service - 500 kW & Over	AT-48	72,138,186	$15,800,515	6.91%	1.691	$1,219,857	0.606	2.297	
11	Agricultural Pumping Service	PA-20	90,588,345	$27,746,342	12.14%	2.364	$2,141,508	0.834	3.198	
12	**Total Commercial & Industrial**		378,060,751	$109,959,214			$8,488,008			
	Lighting									
13	Outdoor Area Lighting Service	OL-15	205,339	$425,255		5.825	$11,961	2.273	8.098	
14	Airway & Athletic Lighting	OL-42	166,038	$70,511		5.825	$9,672	2.273	8.098	
15	Street Lighting, Utility Owned	LS-51	244,871	$473,512		5.825	$14,264	2.273	8.098	
16	Street Lighting, Cust. Owned Energy Only	LS-53	1,008,499	$256,773		5.825	$58,745	2.273	8.098	
17	**Total Lighting**		1,624,747	$1,226,051	0.54%	5.825	$94,642	2.273	8.098	
18	**Total Sales to Ultimate Consumers**		747,069,355	$228,622,903			$17,646,010			
19	**Total Employee Discount**		842,705	($64,350)			($5,197)			
20	**Total Sales** (incl. Employee Discount)		747,069,355	$228,558,553			$17,640,812			

[1] Includes lighting tariff kWh.

PACIFICORP
STATE OF CALIFORNIA
Calculation of Wildfire Expense Memorandum Account Incremental Insurance Cost Sub-Account (WEMAIICSA) Adjustment, Schedule S-194

Forecast 12 Months Ending December 2027

Line No.								
1	**Target Annual Collection Amount**		**$ 2,065,338**					
				Proposed Base	Equal Percentage	Proposed S-194 Rates	Proposed S-194 Revenue	
	Description	Sch.	KWH[1]	Revenues	Rate Spread	¢ per kwh	$	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	Residential							
2	Residential Service	D	248,406,456	$81,753,943		0.289	$717,895	
3	Residential Service - CARE	DL-6	117,045,097	$35,185,327		0.289	$338,260	
4	Multi-Family - Master Metered	DM-9	98,376	$27,592		0.289	$284	
5	Multi-Family - Submetered	DS-8	1,833,928	$470,776		0.289	$5,300	
6	**Total Residential**		367,383,857	$117,437,638	51.37%	0.289	$1,061,739	
	Commercial & Industrial							
7	General Service - < 20 kW	A-25	55,059,835	$20,776,239	9.09%	0.341	$187,754	
8	General Service - 20 kW & Over	A-32	107,950,347	$32,918,662	14.40%	0.276	$297,943	
9	General Service - 100 kW & Over	A-36	52,324,038	$12,717,456	5.56%	0.220	$115,113	
10	Large General Service - 500 kW & Over	AT-48	72,138,186	$15,800,515	6.91%	0.198	$142,834	
11	Agricultural Pumping Service	PA-20	90,588,345	$27,746,342	12.14%	0.277	$250,930	
12	**Total Commercial & Industrial**		378,060,751	$109,959,214			$994,573	
	Lighting							
13	Outdoor Area Lighting Service	OL-15	205,339	$425,255		0.682	$1,400	
14	Airway & Athletic Lighting	OL-42	166,038	$70,511		0.682	$1,132	
15	Street Lighting, Utility Owned	LS-51	244,871	$473,512		0.682	$1,670	
16	Street Lighting, Cust. Owned Energy Only	LS-53	1,008,499	$256,773		0.682	$6,878	
17	**Total Lighting**		1,624,747	$1,226,051	0.54%	0.682	$11,081	
18	**Total Sales to Ultimate Consumers**		747,069,355	$228,622,903			$2,067,393	
19	**Total Employee Discount**		842,705	($64,350)			($609)	
20	**Total Sales** (incl. Employee Discount)		747,069,355	$228,558,553			$2,066,784	

[1] Includes lighting tariff kWh.

PACIFICORP
STATE OF CALIFORNIA
Calculation of Wildfire & Natural Disaster Resilience Rebuild Balancing Account (WNDRRBA) Adjustment, Schedule S-196

Forecast 12 Months Ending December 2027

Line No.								
1	**Target Annual Collection Amount**		**$**	**102,017**				
					Proposed	Equal	Proposed S-196	
					Base	Percentage	Rates	Revenue
	Description	Sch.	KWH[1]		Revenues	Rate Spread	¢ per kwh	$
	(1)	(2)	(3)		(4)	(5)	(6)	(7)
	Residential							
2	Residential Service	D	248,406,456		$81,753,943		0.014	$34,777
3	Residential Service - CARE	DL-6	117,045,097		$35,185,327		0.014	$16,386
4	Multi-Family - Master Metered	DM-9	98,376		$27,592		0.014	$14
5	Multi-Family - Submetered	DS-8	1,833,928		$470,776		0.014	$257
6	**Total Residential**		367,383,857		$117,437,638	51.37%	0.014	$51,434
	Commercial & Industrial							
7	General Service - < 20 kW	A-25	55,059,835		$20,776,239	9.09%	0.017	$9,360
8	General Service - 20 kW & Over	A-32	107,950,347		$32,918,662	14.40%	0.014	$15,113
9	General Service - 100 kW & Over	A-36	52,324,038		$12,717,456	5.56%	0.011	$5,756
10	Large General Service - 500 kW & Over	AT-48	72,138,186		$15,800,515	6.91%	0.010	$7,214
11	Agricultural Pumping Service	PA-20	90,588,345		$27,746,342	12.14%	0.014	$12,682
12	**Total Commercial & Industrial**		378,060,751		$109,959,214			$50,125
	Lighting							
13	Outdoor Area Lighting Service	OL-15	205,339		$425,255		0.034	$70
14	Airway & Athletic Lighting	OL-42	166,038		$70,511		0.034	$56
15	Street Lighting, Utility Owned	LS-51	244,871		$473,512		0.034	$83
16	Street Lighting, Cust. Owned Energy Only	LS-53	1,008,499		$256,773		0.034	$343
17	**Total Lighting**		1,624,747		$1,226,051	0.54%	0.034	$552
18	**Total Sales to Ultimate Consumers**		747,069,355		$228,622,903			$102,111
19	**Total Employee Discount**		842,705		($64,350)			($29)
20	**Total Sales** (incl. Employee Discount)		747,069,355		$228,558,553			$102,082

[1] Includes lighting tariff kWh.

Application No. 26-11-__
Exhibit No. PAC/908
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Proposed Washington Service Area Transaction Adjustments

November 2026

PACIFICORP
STATE OF CALIFORNIA
Calculation of Washington Service Area Transaction Revenue Requirement (WSATRR) Adjustment, Schedule SAT-80

Forecast 12 Months Ending December 2027

Line No.								
1	**Target Annual Collection Amount**		**$ 1,371,779**					
				Proposed	Equal	Proposed SAT-80		
				Base	Percentage	Rates	Revenue	
	Description	Sch.	KWH[1]	Revenues	Rate Spread	¢ per kwh	$	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
	Residential							
2	Residential Service	D	248,406,456	$81,753,943		0.192	$476,940	
3	Residential Service - CARE	DL-6	117,045,097	$35,185,327		0.192	$224,727	
4	Multi-Family - Master Metered	DM-9	98,376	$27,592		0.192	$189	
5	Multi-Family - Submetered	DS-8	1,833,928	$470,776		0.192	$3,521	
6	**Total Residential**		367,383,857	$117,437,638	51.37%	0.192	$705,377	
	Commercial & Industrial							
7	General Service - < 20 kW	A-25	55,059,835	$20,776,239	9.09%	0.226	$124,435	
8	General Service - 20 kW & Over	A-32	107,950,347	$32,918,662	14.40%	0.183	$197,549	
9	General Service - 100 kW & Over	A-36	52,324,038	$12,717,456	5.56%	0.146	$76,393	
10	Large General Service - 500 kW & Over	AT-48	72,138,186	$15,800,515	6.91%	0.131	$94,501	
11	Agricultural Pumping Service	PA-20	90,588,345	$27,746,342	12.14%	0.184	$166,683	
12	**Total Commercial & Industrial**		378,060,751	$109,959,214			$659,561	
	Lighting							
13	Outdoor Area Lighting Service	OL-15	205,339	$425,255		0.453	$930	
14	Airway & Athletic Lighting	OL-42	166,038	$70,511		0.453	$752	
15	Street Lighting, Utility Owned	LS-51	244,871	$473,512		0.453	$1,109	
16	Street Lighting, Cust. Owned Energy Only	LS-53	1,008,499	$256,773		0.453	$4,569	
17	**Total Lighting**		1,624,747	$1,226,051	0.54%	0.453	$7,360	
18	**Total Sales to Ultimate Consumers**		747,069,355	$228,622,903			$1,372,298	
19	**Total Employee Discount**		842,705	($64,350)			($404)	
20	**Total Sales** (incl. Employee Discount)		747,069,355	$228,558,553			$1,371,894	

[1] Includes lighting tariff kWh.

PACIFICORP
STATE OF CALIFORNIA
Calculation of Washington Asset Transfer Memorandum Account (WATMA) Adjustment, Schedule S-199

Forecast 12 Months Ending December 2027

Line No.							
1	**Target Annual Credit Amount**		**$ (564,120)**				
				Proposed Base	Equal Percentage	Proposed S-199 Rates	Proposed S-199 Revenue
	Description	Sch.	KWH[1]	Revenues	Rate Spread	¢ per kwh	$
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Residential						
2	Residential Service	D	248,406,456	$81,753,943		-0.079	($196,241)
3	Residential Service - CARE	DL-6	117,045,097	$35,185,327		-0.079	($92,466)
4	Multi-Family - Master Metered	DM-9	98,376	$27,592		-0.079	($78)
5	Multi-Family - Submetered	DS-8	1,833,928	$470,776		-0.079	($1,449)
6	**Total Residential**		367,383,857	$117,437,638	51.37%	-0.079	($290,233)
	Commercial & Industrial						
7	General Service - < 20 kW	A-25	55,059,835	$20,776,239	9.09%	-0.093	($51,206)
8	General Service - 20 kW & Over	A-32	107,950,347	$32,918,662	14.40%	-0.075	($80,963)
9	General Service - 100 kW & Over	A-36	52,324,038	$12,717,456	5.56%	-0.060	($31,394)
10	Large General Service - 500 kW & Over	AT-48	72,138,186	$15,800,515	6.91%	-0.054	($38,955)
11	Agricultural Pumping Service	PA-20	90,588,345	$27,746,342	12.14%	-0.076	($68,847)
12	**Total Commercial & Industrial**		378,060,751	$109,959,214			($271,365)
	Lighting						
13	Outdoor Area Lighting Service	OL-15	205,339	$425,255		-0.186	($382)
14	Airway & Athletic Lighting	OL-42	166,038	$70,511		-0.186	($309)
15	Street Lighting, Utility Owned	LS-51	244,871	$473,512		-0.186	($455)
16	Street Lighting, Cust. Owned Energy Only	LS-53	1,008,499	$256,773		-0.186	($1,876)
17	**Total Lighting**		1,624,747	$1,226,051	0.54%	-0.186	($3,022)
18	**Total Sales to Ultimate Consumers**		747,069,355	$228,622,903			($564,620)
19	**Total Employee Discount**		842,705	($64,350)			$166
20	**Total Sales** (incl. Employee Discount)		747,069,355	$228,558,553			($564,453)

[1] Includes lighting tariff kWh.

INCREMENTAL WSAT
PACIFICORP
STATE OF CALIFORNIA
ESTIMATED EFFECTS OF PROPOSED RATE CHANGE
DISTRIBUTED BY RATE SCHEDULE
Forecast 12 Months Ending December 2027

Line No.	Description	Pres. Sch.	Prop. Sch.	No. of Customers	KWH	Present Revenues Base Revenue	ECAC	Base with ECAC	Adders[2]	Net Revenue	Proposed Revenues Base Revenue[1]	ECAC	Base with ECAC	Adders[2]	Net Revenue	Proposed Change Revenue	Percent	Net Proposed Change Revenue	Percent	Line No.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) (6)+(7)	(9)	(10) (8)+(9)	(11)	(12)	(13) (11)+(12)	(14)	(15) (13)+(14)	(16) (13)-(8)	(17) (16)/(8)	(18) (15)-(10)	(19) (18)/(10)	
	Residential																			
1	Residential Service	D	D	25,126	248,406,456	$70,581,282	$11,172,661	$81,753,943	$19,031,651	$100,785,594	$71,058,223	$11,172,661	$82,230,884	$18,835,410	$101,066,294	$476,940	0.6%	$280,699	0.3%	1
2	Residential Service - CARE	DL-6	DL-6	11,267	117,045,097	$29,921,047	$5,264,280	$35,185,327	$8,870,687	$44,056,014	$30,145,774	$5,264,280	$35,410,054	$8,778,221	$44,188,275	$224,727	0.6%	$132,261	0.3%	1
3	Multi-Family - Master Metered	DM-9	DM-9	5	98,376	$23,167	$4,425	$27,592	$6,698	$34,290	$23,356	$4,425	$27,781	$6,620	$34,401	$189	0.7%	$111	0.3%	1
4	Multi-Family - Submetered	DS-8	DS-8	18	1,833,928	$388,286	$82,490	$470,776	$112,148	$582,924	$391,807	$82,490	$474,297	$110,699	$584,996	$3,521	0.7%	$2,072	0.4%	2
5	**Total Residential**			36,416	367,383,857	$100,913,782	$16,523,856	$117,437,638	$28,021,184	$145,458,822	$101,619,159	$16,523,856	$118,143,015	$27,730,951	$145,873,966	$705,377	0.6%	$415,144	0.3%	3
	Commercial & Industrial																			
6	General Service - < 20 kW	A-25	A-25	7,297	55,059,835	$18,301,850	$2,474,389	$20,776,239	$4,941,070	$25,717,309	$18,426,285	$2,474,389	$20,900,674	$4,889,864	$25,790,539	$124,435	0.6%	$73,230	0.3%	4
7	General Service - 20 kW & Over	A-32	A-32	1,288	107,950,347	$28,161,561	$4,757,101	$32,918,662	$7,759,877	$40,678,539	$28,359,110	$4,757,101	$33,116,211	$7,678,914	$40,795,125	$197,549	0.6%	$116,586	0.3%	5
8	General Service - 100 kW & Over	A-36	A-36	69	52,324,038	$10,414,179	$2,303,277	$12,717,456	$3,016,345	$15,733,801	$10,490,572	$2,303,277	$12,793,849	$2,984,951	$15,778,799	$76,393	0.6%	$44,999	0.3%	6
9	Large General Service - 500 kW & Over	AT-48	AT-48	20	72,138,186	$12,409,319	$3,391,196	$15,800,515	$3,520,389	$19,320,904	$12,503,820	$3,391,196	$15,895,016	$3,481,434	$19,376,450	$94,501	0.6%	$55,546	0.3%	7
10	Agricultural Pumping Service	PA-20	PA-20	1,997	90,588,345	$23,509,243	$4,237,099	$27,746,342	$6,420,138	$34,166,480	$23,675,926	$4,237,099	$27,913,025	$6,351,291	$34,264,316	$166,683	0.6%	$97,835	0.3%	8
11	**Total Commercial & Industrial**			10,671	378,060,751	$92,796,152	$17,163,061	$109,959,214	$25,657,819	$135,617,033	$93,455,713	$17,163,061	$110,618,775	$25,386,454	$136,005,229	$659,561	0.6%	$388,196	0.3%	9
	Lighting																			
12	Outdoor Area Lighting Service	OL-15	OL-15	642	740,650	$416,061	$9,194	$425,255	$77,699	$502,954	$416,991	$9,194	$426,185	$77,317	$503,502	$930	0.2%	$548	0.1%	10
13	Airway & Athletic Lighting	OL-42	OL-42	37	166,038	$63,049	$7,462	$70,511	$24,472	$94,983	$63,801	$7,462	$71,263	$24,163	$95,426	$752	1.1%	$443	0.5%	11
14	Street Lighting, Utility Owned	LS-51	LS-51	96	679,966	$462,530	$10,982	$473,512	$89,327	$562,839	$463,639	$10,982	$474,621	$88,872	$563,493	$1,109	0.2%	$654	0.1%	12
15	Street Lighting, Cust. Owned Energy Only	LS-53	LS-53	130	1,008,499	$211,483	$45,290	$256,773	$122,370	$379,143	$216,052	$45,290	$261,342	$120,494	$381,836	$4,569	1.8%	$2,693	0.7%	13
16	**Total Lighting**			905	2,595,153	$1,153,123	$72,928	$1,226,051	$313,868	$1,539,919	$1,160,483	$72,928	$1,233,411	$310,846	$1,544,257	$7,360	0.6%	$4,338	0.3%	14
17	**Total Sales to Ultimate Consumers**			47,991	748,039,761	$194,863,058	$33,759,845	$228,622,903	$53,992,871	$282,615,774	$196,235,356	$33,759,845	$229,995,201	$53,428,251	$283,423,453	$1,372,298	0.6%	$807,678	0.3%	15
18	**Total AGA**					$240,812		$240,812		$240,812	$240,812		$240,812		$240,812	$0	0.0%	$0	0.0%	16
19	**Total Paperless Billing Credit**					($116,057)		($116,057)		($116,057)	($116,057)		($116,057)		($116,057)	$0	0.0%	$0	0.0%	17
19	**Total Employee Discount**					($54,874)	($9,476)	($64,350)	($15,093)	($79,443)	($55,279)	($9,476)	($64,755)	($14,927)	($79,682)	($404)	0.6%	($238)	0.3%	17
20	**Total Sales** (inc. AGA and Employee Discount)			47,991	748,039,761	$194,932,939	$33,750,369	$228,683,309	$53,977,778	$282,661,087	$196,304,833	$33,750,369	$230,055,202	$53,413,325	$283,468,527	$1,371,894	0.6%	$807,440	0.3%	18

Notes:
1 Includes the effect of Schedule SAT-80.
2 Total effects of Schedule ECAC-94 Deferred ECAC, Schedule GHG-92 GHG Carbon Polution Permit Cost Adjustment, Schedule S-95 MPUUP Adjustment, Schedule S-96 CEMA Adjustment, Schedule S-97 WMMA Adjustment, Schedule S-98 RRMA Adjustment, Schedule S-191 PPP Adjustment, Schedule S-192 ESAP Adjustment, Schedule S-194 WEMAIICSA Adjustment, Adjustment and Schedule S-195 TRMA Adjustment, Schedule S-196 WNDRRBA Adjustment and Schedule S-199 WATMA Adjustment. Excludes the effect of pass through adders, GHG-93 Climate Credit, S-99 CPUC Fee, S-100 CARE Adjustment and CARE discounts.

Application No. 26-11-__
Exhibit No. PAC/909
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Monthly Billing Comparisons

November 2026

PacifiCorp
Monthly Billing Comparison
Schedule D, Income Graduated Fixed Charge Tier 3, Single Family
Residential Service

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule D Total $		Proposed Schedule D Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$50.07	$50.07	$65.68	$65.68	$15.61	31.18%	$15.61	31.18%
50	$60.18	$60.18	$81.73	$81.73	$21.55	35.81%	$21.55	35.81%
100	$70.29	$70.29	$97.78	$97.78	$27.49	39.11%	$27.49	39.11%
150	$80.39	$80.39	$113.82	$113.82	$33.43	41.58%	$33.43	41.58%
200	$90.50	$90.50	$129.87	$129.87	$39.37	43.50%	$39.37	43.50%
300	$110.72	$110.72	$161.97	$161.97	$51.25	46.29%	$51.25	46.29%
400	$130.93	$130.93	$194.06	$194.06	$63.13	48.22%	$63.13	48.22%
500	$151.15	$151.15	$226.16	$226.16	$75.01	49.63%	$75.01	49.63%
600	$173.55	$171.37	$262.71	$258.25	$89.16	51.37%	$86.88	50.70%
700	$196.64	$191.58	$300.66	$290.35	$104.02	52.90%	$98.77	51.56%
800	$219.74	$213.90	$338.62	$326.72	$118.88	54.10%	$112.82	52.74%
850	**$231.28**	**$225.44**	**$357.60**	**$345.70**	**$126.32**	**54.62%**	**$120.26**	**53.34%**
900	$242.83	$236.99	$376.58	$364.68	$133.75	55.08%	$127.69	53.88%
1,000	$265.92	$260.08	$414.53	$402.63	$148.61	55.89%	$142.55	54.81%
1,100	$289.01	$283.17	$452.49	$440.59	$163.48	56.57%	$157.42	55.59%
1,200	$312.10	$306.27	$490.45	$478.55	$178.35	57.15%	$172.28	56.25%
1,300	$335.20	$329.36	$528.40	$516.50	$193.20	57.64%	$187.14	56.82%
1,400	$358.29	$352.45	$566.36	$554.46	$208.07	58.07%	$202.01	57.32%
1,500	$381.38	$375.54	$604.32	$592.42	$222.94	58.46%	$216.88	57.75%
2,000	$496.84	$491.00	$794.10	$782.20	$297.26	59.83%	$291.20	59.31%
3,000	$727.76	$721.92	$1,173.67	$1,161.77	$445.91	61.27%	$439.85	60.93%
4,000	$958.68	$952.84	$1,553.24	$1,541.34	$594.56	62.02%	$588.50	61.76%
5,000	$1,189.60	$1,183.76	$1,932.81	$1,920.91	$743.21	62.48%	$737.15	62.27%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D, Income Graduated Fixed Charge Tier 3, Single Family
Residential Service

Del Norte County **All Electric**

	Monthly Billing				Change			
	Present Schedule D Total $		Proposed Schedule D Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$50.07	$50.07	$65.68	$65.68	$15.61	31.18%	$15.61	31.18%
50	$60.18	$60.18	$81.73	$81.73	$21.55	35.81%	$21.55	35.81%
100	$70.29	$70.29	$97.78	$97.78	$27.49	39.11%	$27.49	39.11%
150	$80.39	$80.39	$113.82	$113.82	$33.43	41.58%	$33.43	41.58%
200	$90.50	$90.50	$129.87	$129.87	$39.37	43.50%	$39.37	43.50%
300	$110.72	$110.72	$161.97	$161.97	$51.25	46.29%	$51.25	46.29%
400	$130.93	$130.93	$194.06	$194.06	$63.13	48.22%	$63.13	48.22%
500	$151.15	$151.15	$226.16	$226.16	$75.01	49.63%	$75.01	49.63%
600	$173.12	$171.37	$261.83	$258.25	$88.71	51.24%	$86.88	50.70%
700	$196.21	$191.58	$299.78	$290.35	$103.57	52.79%	$98.77	51.56%
800	$219.30	$211.80	$337.74	$322.44	$118.44	54.01%	$110.64	52.24%
850	**$230.85**	**$221.91**	**$356.72**	**$338.49**	**$125.87**	**54.52%**	**$116.58**	**52.53%**
900	$242.40	$232.01	$375.70	$354.54	$133.30	54.99%	$122.53	52.81%
1,000	$265.49	$252.55	$413.65	$387.27	$148.16	55.81%	$134.72	53.34%
1,100	$288.58	$275.64	$451.61	$425.23	$163.03	56.49%	$149.59	54.27%
1,200	$311.67	$298.73	$489.57	$463.19	$177.90	57.08%	$164.46	55.05%
1,300	$334.76	$321.82	$527.52	$501.15	$192.76	57.58%	$179.33	55.72%
1,400	$357.86	$344.91	$565.48	$539.10	$207.62	58.02%	$194.19	56.30%
1,500	$380.95	$368.01	$603.44	$577.06	$222.49	58.40%	$209.05	56.81%
2,000	$496.41	$483.47	$793.22	$766.84	$296.81	59.79%	$283.37	58.61%
3,000	$727.33	$714.39	$1,172.79	$1,146.41	$445.46	61.25%	$432.02	60.47%
4,000	$958.25	$945.31	$1,552.36	$1,525.98	$594.11	62.00%	$580.67	61.43%
5,000	$1,189.17	$1,176.23	$1,931.93	$1,905.55	$742.76	62.46%	$729.32	62.00%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D, Income Graduated Fixed Charge Tier 3, Single Family
Residential Service

All Other Counties **Basic Use**

kWh	Monthly Billing: Present Schedule D Total $ Summer	Monthly Billing: Present Schedule D Total $ Winter	Monthly Billing: Proposed Schedule D Total $ Summer	Monthly Billing: Proposed Schedule D Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$50.07	$50.07	$65.68	$65.68	$15.61	31.18%	$15.61	31.18%
50	$60.18	$60.18	$81.73	$81.73	$21.55	35.81%	$21.55	35.81%
100	$70.29	$70.29	$97.78	$97.78	$27.49	39.11%	$27.49	39.11%
150	$80.39	$80.39	$113.82	$113.82	$33.43	41.58%	$33.43	41.58%
200	$90.50	$90.50	$129.87	$129.87	$39.37	43.50%	$39.37	43.50%
300	$110.72	$110.72	$161.97	$161.97	$51.25	46.29%	$51.25	46.29%
400	$130.93	$130.93	$194.06	$194.06	$63.13	48.22%	$63.13	48.22%
500	$151.44	$151.15	$226.74	$226.16	$75.30	49.72%	$75.01	49.63%
600	$174.53	$171.37	$264.70	$258.25	$90.17	51.66%	$86.88	50.70%
700	$197.62	$191.93	$302.66	$291.05	$105.04	53.15%	$99.12	51.64%
800	$220.71	$215.02	$340.61	$329.01	$119.90	54.32%	$113.99	53.01%
850	**$232.26**	**$226.57**	**$359.59**	**$347.98**	**$127.33**	**54.82%**	**$121.41**	**53.59%**
900	$243.81	$238.11	$378.57	$366.96	$134.76	55.27%	$128.85	54.11%
1,000	$266.90	$261.20	$416.53	$404.92	$149.63	56.06%	$143.72	55.02%
1,100	$289.99	$284.30	$454.48	$442.88	$164.49	56.72%	$158.58	55.78%
1,200	$313.08	$307.39	$492.44	$480.83	$179.36	57.29%	$173.44	56.42%
1,300	$336.17	$330.48	$530.40	$518.79	$194.23	57.78%	$188.31	56.98%
1,400	$359.27	$353.57	$568.35	$556.75	$209.08	58.20%	$203.18	57.47%
1,500	$382.36	$376.66	$606.31	$594.70	$223.95	58.57%	$218.04	57.89%
2,000	$497.82	$492.12	$796.10	$784.49	$298.28	59.92%	$292.37	59.41%
3,000	$728.74	$723.04	$1,175.67	$1,164.06	$446.93	61.33%	$441.02	61.00%
4,000	$959.66	$953.96	$1,555.24	$1,543.63	$595.58	62.06%	$589.67	61.81%
5,000	$1,190.58	$1,184.88	$1,934.81	$1,923.20	$744.23	62.51%	$738.32	62.31%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D, Income Graduated Fixed Charge Tier 3, Single Family
Residential Service

All Other Counties **All Electric**

kWh	Monthly Billing: Present Schedule D Total $ Summer	Monthly Billing: Present Schedule D Total $ Winter	Monthly Billing: Proposed Schedule D Total $ Summer	Monthly Billing: Proposed Schedule D Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$50.07	$50.07	$65.68	$65.68	$15.61	31.18%	$15.61	31.18%
50	$60.18	$60.18	$81.73	$81.73	$21.55	35.81%	$21.55	35.81%
100	$70.29	$70.29	$97.78	$97.78	$27.49	39.11%	$27.49	39.11%
150	$80.39	$80.39	$113.82	$113.82	$33.43	41.58%	$33.43	41.58%
200	$90.50	$90.50	$129.87	$129.87	$39.37	43.50%	$39.37	43.50%
300	$110.72	$110.72	$161.97	$161.97	$51.25	46.29%	$51.25	46.29%
400	$130.93	$130.93	$194.06	$194.06	$63.13	48.22%	$63.13	48.22%
500	$151.15	$151.15	$226.16	$226.16	$75.01	49.63%	$75.01	49.63%
600	$173.38	$171.37	$262.35	$258.25	$88.97	51.32%	$86.88	50.70%
700	$196.47	$191.58	$300.31	$290.35	$103.84	52.85%	$98.77	51.56%
800	$219.56	$211.80	$338.27	$322.44	$118.71	54.07%	$110.64	52.24%
850	**$231.11**	**$221.91**	**$357.25**	**$338.49**	**$126.14**	**54.58%**	**$116.58**	**52.53%**
900	$242.66	$232.01	$376.22	$354.54	$133.56	55.04%	$122.53	52.81%
1,000	$265.75	$252.23	$414.18	$386.63	$148.43	55.85%	$134.40	53.28%
1,100	$288.84	$273.97	$452.14	$421.83	$163.30	56.54%	$147.86	53.97%
1,200	$311.93	$297.06	$490.10	$459.79	$178.17	57.12%	$162.73	54.78%
1,300	$335.02	$320.15	$528.05	$497.75	$193.03	57.62%	$177.60	55.47%
1,400	$358.12	$343.25	$566.01	$535.70	$207.89	58.05%	$192.45	56.07%
1,500	$381.21	$366.34	$603.97	$573.66	$222.76	58.43%	$207.32	56.59%
2,000	$496.67	$481.80	$793.75	$763.44	$297.08	59.81%	$281.64	58.46%
3,000	$727.59	$712.72	$1,173.32	$1,143.01	$445.73	61.26%	$430.29	60.37%
4,000	$958.51	$943.64	$1,552.89	$1,522.58	$594.38	62.01%	$578.94	61.35%
5,000	$1,189.43	$1,174.56	$1,932.46	$1,902.15	$743.03	62.47%	$727.59	61.95%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D & DS-8, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service

Del Norte County **Basic Use**

kWh	Monthly Billing: Present Schedule D & DS-8 Total $		Monthly Billing: Proposed Schedule D & DS-8 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$140.58	$140.58	$209.51	$209.51	$68.93	49.03%	$68.93	49.03%
600	$162.98	$160.80	$246.06	$241.60	$83.08	50.98%	$80.80	50.25%
700	$186.07	$181.01	$284.01	$273.70	$97.94	52.64%	$92.69	51.21%
800	$209.17	$203.33	$321.97	$310.07	$112.80	53.93%	$106.74	52.50%
850	**$220.71**	**$214.87**	**$340.95**	**$329.05**	**$120.24**	**54.48%**	**$114.18**	**53.14%**
900	$232.26	$226.42	$359.93	$348.03	$127.67	54.97%	$121.61	53.71%
1,000	$255.35	$249.51	$397.88	$385.98	$142.53	55.82%	$136.47	54.70%
1,100	$278.44	$272.60	$435.84	$423.94	$157.40	56.53%	$151.34	55.52%
1,200	$301.53	$295.70	$473.80	$461.90	$172.27	57.13%	$166.20	56.21%
1,300	$324.63	$318.79	$511.75	$499.85	$187.12	57.64%	$181.06	56.80%
1,400	$347.72	$341.88	$549.71	$537.81	$201.99	58.09%	$195.93	57.31%
1,500	$370.81	$364.97	$587.67	$575.77	$216.86	58.48%	$210.80	57.76%
2,000	$486.27	$480.43	$777.45	$765.55	$291.18	59.88%	$285.12	59.35%
3,000	$717.19	$711.35	$1,157.02	$1,145.12	$439.83	61.33%	$433.77	60.98%
4,000	$948.11	$942.27	$1,536.59	$1,524.69	$588.48	62.07%	$582.42	61.81%
5,000	$1,179.03	$1,173.19	$1,916.16	$1,904.26	$737.13	62.52%	$731.07	62.31%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D & DS-8, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service

Del Norte County **All Electric**

kWh	Monthly Billing: Present Schedule D & DS-8 Total $		Monthly Billing: Proposed Schedule D & DS-8 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$140.58	$140.58	$209.51	$209.51	$68.93	49.03%	$68.93	49.03%
600	$162.55	$160.80	$245.18	$241.60	$82.63	50.83%	$80.80	50.25%
700	$185.64	$181.01	$283.13	$273.70	$97.49	52.52%	$92.69	51.21%
800	$208.73	$201.23	$321.09	$305.79	$112.36	53.83%	$104.56	51.96%
850	**$220.28**	**$211.34**	**$340.07**	**$321.84**	**$119.79**	**54.38%**	**$110.50**	**52.29%**
900	$231.83	$221.44	$359.05	$337.89	$127.22	54.88%	$116.45	52.59%
1,000	$254.92	$241.98	$397.00	$370.62	$142.08	55.74%	$128.64	53.16%
1,100	$278.01	$265.07	$434.96	$408.58	$156.95	56.45%	$143.51	54.14%
1,200	$301.10	$288.16	$472.92	$446.54	$171.82	57.06%	$158.38	54.96%
1,300	$324.19	$311.25	$510.87	$484.50	$186.68	57.58%	$173.25	55.66%
1,400	$347.29	$334.34	$548.83	$522.45	$201.54	58.03%	$188.11	56.26%
1,500	$370.38	$357.44	$586.79	$560.41	$216.41	58.43%	$202.97	56.78%
2,000	$485.84	$472.90	$776.57	$750.19	$290.73	59.84%	$277.29	58.64%
3,000	$716.76	$703.82	$1,156.14	$1,129.76	$439.38	61.30%	$425.94	60.52%
4,000	$947.68	$934.74	$1,535.71	$1,509.33	$588.03	62.05%	$574.59	61.47%
5,000	$1,178.60	$1,165.66	$1,915.28	$1,888.90	$736.68	62.50%	$723.24	62.05%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D & DS-8, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service

All Other Counties **Basic Use**

kWh	Monthly Billing: Present Schedule D & DS-8 Total $		Monthly Billing: Proposed Schedule D & DS-8 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$140.87	$140.58	$210.09	$209.51	$69.22	49.14%	$68.93	49.03%
600	$163.96	$160.80	$248.05	$241.60	$84.09	51.29%	$80.80	50.25%
700	$187.05	$181.36	$286.01	$274.40	$98.96	52.91%	$93.04	51.30%
800	$210.14	$204.45	$323.96	$312.36	$113.82	54.16%	$107.91	52.78%
850	**$221.69**	**$216.00**	**$342.94**	**$331.33**	**$121.25**	**54.69%**	**$115.33**	**53.39%**
900	$233.24	$227.54	$361.92	$350.31	$128.68	55.17%	$122.77	53.96%
1,000	$256.33	$250.63	$399.88	$388.27	$143.55	56.00%	$137.64	54.92%
1,100	$279.42	$273.73	$437.83	$426.23	$158.41	56.69%	$152.50	55.71%
1,200	$302.51	$296.82	$475.79	$464.18	$173.28	57.28%	$167.36	56.38%
1,300	$325.60	$319.91	$513.75	$502.14	$188.15	57.79%	$182.23	56.96%
1,400	$348.70	$343.00	$551.70	$540.10	$203.00	58.22%	$197.10	57.46%
1,500	$371.79	$366.09	$589.66	$578.05	$217.87	58.60%	$211.96	57.90%
2,000	$487.25	$481.55	$779.45	$767.84	$292.20	59.97%	$286.29	59.45%
3,000	$718.17	$712.47	$1,159.02	$1,147.41	$440.85	61.39%	$434.94	61.05%
4,000	$949.09	$943.39	$1,538.59	$1,526.98	$589.50	62.11%	$583.59	61.86%
5,000	$1,180.01	$1,174.31	$1,918.16	$1,906.55	$738.15	62.55%	$732.24	62.35%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule D & DS-8, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service

All Other Counties **All Electric**

kWh	Monthly Billing: Present Schedule D & DS-8 Total $		Monthly Billing: Proposed Schedule D & DS-8 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$140.58	$140.58	$209.51	$209.51	$68.93	49.03%	$68.93	49.03%
600	$162.81	$160.80	$245.70	$241.60	$82.89	50.91%	$80.80	50.25%
700	$185.90	$181.01	$283.66	$273.70	$97.76	52.59%	$92.69	51.21%
800	$208.99	$201.23	$321.62	$305.79	$112.63	53.89%	$104.56	51.96%
850	**$220.54**	**$211.34**	**$340.60**	**$321.84**	**$120.06**	**54.44%**	**$110.50**	**52.29%**
900	$232.09	$221.44	$359.57	$337.89	$127.48	54.93%	$116.45	52.59%
1,000	$255.18	$241.66	$397.53	$369.98	$142.35	55.78%	$128.32	53.10%
1,100	$278.27	$263.40	$435.49	$405.18	$157.22	56.50%	$141.78	53.83%
1,200	$301.36	$286.49	$473.45	$443.14	$172.09	57.10%	$156.65	54.68%
1,300	$324.45	$309.58	$511.40	$481.10	$186.95	57.62%	$171.52	55.40%
1,400	$347.55	$332.68	$549.36	$519.05	$201.81	58.07%	$186.37	56.02%
1,500	$370.64	$355.77	$587.32	$557.01	$216.68	58.46%	$201.24	56.56%
2,000	$486.10	$471.23	$777.10	$746.79	$291.00	59.86%	$275.56	58.48%
3,000	$717.02	$702.15	$1,156.67	$1,126.36	$439.65	61.32%	$424.21	60.42%
4,000	$947.94	$933.07	$1,536.24	$1,505.93	$588.30	62.06%	$572.86	61.40%
5,000	$1,178.86	$1,163.99	$1,915.81	$1,885.50	$736.95	62.51%	$721.51	61.99%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Single Family
Residential Service

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$24.01	$24.01	$31.97	$31.97	$7.96	33.15%	$7.96	33.15%
50	$31.59	$31.59	$44.01	$44.01	$12.42	39.32%	$12.42	39.32%
100	$39.17	$39.17	$56.04	$56.04	$16.87	43.07%	$16.87	43.07%
150	$46.75	$46.75	$68.08	$68.08	$21.33	45.63%	$21.33	45.63%
200	$54.33	$54.33	$80.11	$80.11	$25.78	47.45%	$25.78	47.45%
300	$69.50	$69.50	$104.18	$104.18	$34.68	49.90%	$34.68	49.90%
400	$84.66	$84.66	$128.25	$128.25	$43.59	51.49%	$43.59	51.49%
500	$99.82	$99.82	$152.33	$152.33	$52.51	52.60%	$52.51	52.60%
600	$116.62	$114.98	$179.74	$176.40	$63.12	54.12%	$61.42	53.42%
700	$133.94	$130.14	$208.21	$200.47	$74.27	55.45%	$70.33	54.04%
800	$151.26	$146.88	$236.67	$227.75	$85.41	56.47%	$80.87	55.06%
850	**$159.92**	**$155.54**	**$250.91**	**$241.98**	**$90.99**	**56.90%**	**$86.44**	**55.57%**
900	$168.58	$164.20	$265.14	$256.22	$96.56	57.28%	$92.02	56.04%
1,000	$185.90	$181.52	$293.61	$284.68	$107.71	57.94%	$103.16	56.83%
1,100	$203.22	$198.84	$322.08	$313.15	$118.86	58.49%	$114.31	57.49%
1,200	$220.54	$216.16	$350.55	$341.62	$130.01	58.95%	$125.46	58.04%
1,300	$237.85	$233.48	$379.01	$370.09	$141.16	59.35%	$136.61	58.51%
1,400	$255.17	$250.79	$407.48	$398.56	$152.31	59.69%	$147.77	58.92%
1,500	$272.49	$268.11	$435.95	$427.02	$163.46	59.99%	$158.91	59.27%
2,000	$359.09	$354.71	$578.29	$569.36	$219.20	61.04%	$214.65	60.51%
3,000	$532.28	$527.90	$862.97	$854.04	$330.69	62.13%	$326.14	61.78%
4,000	$705.47	$701.09	$1,147.65	$1,138.72	$442.18	62.68%	$437.63	62.42%
5,000	$878.66	$874.28	$1,432.33	$1,423.40	$553.67	63.01%	$549.12	62.81%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Single Family
Residential Service

Del Norte County **All Electric**

kWh	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$24.01	$24.01	$31.97	$31.97	$7.96	33.15%	$7.96	33.15%
50	$31.59	$31.59	$44.01	$44.01	$12.42	39.32%	$12.42	39.32%
100	$39.17	$39.17	$56.04	$56.04	$16.87	43.07%	$16.87	43.07%
150	$46.75	$46.75	$68.08	$68.08	$21.33	45.63%	$21.33	45.63%
200	$54.33	$54.33	$80.11	$80.11	$25.78	47.45%	$25.78	47.45%
300	$69.50	$69.50	$104.18	$104.18	$34.68	49.90%	$34.68	49.90%
400	$84.66	$84.66	$128.25	$128.25	$43.59	51.49%	$43.59	51.49%
500	$99.82	$99.82	$152.33	$152.33	$52.51	52.60%	$52.51	52.60%
600	$116.30	$114.98	$179.08	$176.40	$62.78	53.98%	$61.42	53.42%
700	$133.62	$130.14	$207.55	$200.47	$73.93	55.33%	$70.33	54.04%
800	$150.94	$145.31	$236.01	$224.54	$85.07	56.36%	$79.23	54.52%
850	**$159.60**	**$152.89**	**$250.25**	**$236.57**	**$90.65**	**56.80%**	**$83.68**	**54.73%**
900	$168.25	$160.47	$264.48	$248.61	$96.23	57.19%	$88.14	54.93%
1,000	$185.57	$175.87	$292.95	$273.16	$107.38	57.86%	$97.29	55.32%
1,100	$202.89	$193.19	$321.42	$301.63	$118.53	58.42%	$108.44	56.13%
1,200	$220.21	$210.51	$349.89	$330.10	$129.68	58.89%	$119.59	56.81%
1,300	$237.53	$227.82	$378.35	$358.57	$140.82	59.29%	$130.75	57.39%
1,400	$254.85	$245.14	$406.82	$387.04	$151.97	59.63%	$141.90	57.89%
1,500	$272.17	$262.46	$435.29	$415.50	$163.12	59.93%	$153.04	58.31%
2,000	$358.76	$349.06	$577.63	$557.84	$218.87	61.01%	$208.78	59.81%
3,000	$531.95	$522.25	$862.31	$842.52	$330.36	62.10%	$320.27	61.33%
4,000	$705.14	$695.44	$1,146.99	$1,127.20	$441.85	62.66%	$431.76	62.08%
5,000	$878.33	$868.63	$1,431.67	$1,411.88	$553.34	63.00%	$543.25	62.54%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Single Family
Residential Service

Outside Del Norte County **Basic Use**

kWh	Monthly Billing: Present Schedule DL-6 Total $		Monthly Billing: Proposed Schedule DL-6 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$24.01	$24.01	$31.97	$31.97	$7.96	33.15%	$7.96	33.15%
50	$31.59	$31.59	$44.01	$44.01	$12.42	39.32%	$12.42	39.32%
100	$39.17	$39.17	$56.04	$56.04	$16.87	43.07%	$16.87	43.07%
150	$46.75	$46.75	$68.08	$68.08	$21.33	45.63%	$21.33	45.63%
200	$54.33	$54.33	$80.11	$80.11	$25.78	47.45%	$25.78	47.45%
300	$69.50	$69.50	$104.18	$104.18	$34.68	49.90%	$34.68	49.90%
400	$84.66	$84.66	$128.25	$128.25	$43.59	51.49%	$43.59	51.49%
500	$100.04	$99.82	$152.76	$152.33	$52.72	52.70%	$52.51	52.60%
600	$117.35	$114.98	$181.23	$176.40	$63.88	54.44%	$61.42	53.42%
700	$134.67	$130.40	$209.70	$200.99	$75.03	55.71%	$70.59	54.13%
800	$151.99	$147.72	$238.17	$229.46	$86.18	56.70%	$81.74	55.33%
850	**$160.65**	**$156.38**	**$252.40**	**$243.70**	**$91.75**	**57.11%**	**$87.32**	**55.84%**
900	$169.31	$165.04	$266.64	$257.93	$97.33	57.49%	$92.89	56.28%
1,000	$186.63	$182.36	$295.10	$286.40	$108.47	58.12%	$104.04	57.05%
1,100	$203.95	$199.68	$323.57	$314.87	$119.62	58.65%	$115.19	57.69%
1,200	$221.27	$217.00	$352.04	$343.33	$130.77	59.10%	$126.33	58.22%
1,300	$238.59	$234.32	$380.51	$371.80	$141.92	59.48%	$137.48	58.67%
1,400	$255.91	$251.64	$408.98	$400.27	$153.07	59.81%	$148.63	59.06%
1,500	$273.23	$268.95	$437.44	$428.74	$164.21	60.10%	$159.79	59.41%
2,000	$359.82	$355.55	$579.78	$571.08	$219.96	61.13%	$215.53	60.62%
3,000	$533.01	$528.74	$864.46	$855.76	$331.45	62.18%	$327.02	61.85%
4,000	$706.20	$701.93	$1,149.14	$1,140.44	$442.94	62.72%	$438.51	62.47%
5,000	$879.39	$875.12	$1,433.82	$1,425.12	$554.43	63.05%	$550.00	62.85%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Single Family
Residential Service

Outside Del Norte County **All Electric**

kWh	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$24.01	$24.01	$31.97	$31.97	$7.96	33.15%	$7.96	33.15%
50	$31.59	$31.59	$44.01	$44.01	$12.42	39.32%	$12.42	39.32%
100	$39.17	$39.17	$56.04	$56.04	$16.87	43.07%	$16.87	43.07%
150	$46.75	$46.75	$68.08	$68.08	$21.33	45.63%	$21.33	45.63%
200	$54.33	$54.33	$80.11	$80.11	$25.78	47.45%	$25.78	47.45%
300	$69.50	$69.50	$104.18	$104.18	$34.68	49.90%	$34.68	49.90%
400	$84.66	$84.66	$128.25	$128.25	$43.59	51.49%	$43.59	51.49%
500	$99.82	$99.82	$152.33	$152.33	$52.51	52.60%	$52.51	52.60%
600	$116.49	$114.98	$179.47	$176.40	$62.98	54.06%	$61.42	53.42%
700	$133.81	$130.14	$207.94	$200.47	$74.13	55.40%	$70.33	54.04%
800	$151.13	$145.31	$236.41	$224.54	$85.28	56.43%	$79.23	54.52%
850	**$159.79**	**$152.89**	**$250.64**	**$236.57**	**$90.85**	**56.86%**	**$83.68**	**54.73%**
900	$168.45	$160.47	$264.88	$248.61	$96.43	57.25%	$88.14	54.93%
1,000	$185.77	$175.63	$293.35	$272.68	$107.58	57.91%	$97.05	55.26%
1,100	$203.09	$191.94	$321.81	$299.08	$118.72	58.46%	$107.14	55.82%
1,200	$220.41	$209.25	$350.28	$327.55	$129.87	58.92%	$118.30	56.54%
1,300	$237.72	$226.57	$378.75	$356.02	$141.03	59.33%	$129.45	57.13%
1,400	$255.04	$243.89	$407.22	$384.49	$152.18	59.67%	$140.60	57.65%
1,500	$272.36	$261.21	$435.69	$412.95	$163.33	59.97%	$151.74	58.09%
2,000	$358.96	$347.81	$578.03	$555.29	$219.07	61.03%	$207.48	59.65%
3,000	$532.15	$521.00	$862.71	$839.97	$330.56	62.12%	$318.97	61.22%
4,000	$705.34	$694.19	$1,147.39	$1,124.65	$442.05	62.67%	$430.46	62.01%
5,000	$878.53	$867.38	$1,432.07	$1,409.33	$553.54	63.01%	$541.95	62.48%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Multi-Family Residential Service

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$18.62	$18.62	$23.48	$23.48	$4.86	26.10%	$4.86	26.10%
50	$26.20	$26.20	$35.52	$35.52	$9.32	35.57%	$9.32	35.57%
100	$33.78	$33.78	$47.55	$47.55	$13.77	40.76%	$13.77	40.76%
150	$41.36	$41.36	$59.59	$59.59	$18.23	44.08%	$18.23	44.08%
200	$48.94	$48.94	$71.62	$71.62	$22.68	46.34%	$22.68	46.34%
300	$64.11	$64.11	$95.69	$95.69	$31.58	49.26%	$31.58	49.26%
400	$79.27	$79.27	$119.76	$119.76	$40.49	51.08%	$40.49	51.08%
500	$94.43	$94.43	$143.84	$143.84	$49.41	52.32%	$49.41	52.32%
600	$111.23	$109.59	$171.25	$167.91	$60.02	53.96%	$58.32	53.22%
700	$128.55	$124.75	$199.72	$191.98	$71.17	55.36%	$67.23	53.89%
800	$145.87	$141.49	$228.18	$219.26	$82.31	56.43%	$77.77	54.97%
850	**$154.53**	**$150.15**	**$242.42**	**$233.49**	**$87.89**	**56.88%**	**$83.34**	**55.50%**
900	$163.19	$158.81	$256.65	$247.73	$93.46	57.27%	$88.92	55.99%
1,000	$180.51	$176.13	$285.12	$276.19	$104.61	57.95%	$100.06	56.81%
1,100	$197.83	$193.45	$313.59	$304.66	$115.76	58.51%	$111.21	57.49%
1,200	$215.15	$210.77	$342.06	$333.13	$126.91	58.99%	$122.36	58.05%
1,300	$232.46	$228.09	$370.52	$361.60	$138.06	59.39%	$133.51	58.53%
1,400	$249.78	$245.40	$398.99	$390.07	$149.21	59.74%	$144.67	58.95%
1,500	$267.10	$262.72	$427.46	$418.53	$160.36	60.04%	$155.81	59.31%
2,000	$353.70	$349.32	$569.80	$560.87	$216.10	61.10%	$211.55	60.56%
3,000	$526.89	$522.51	$854.48	$845.55	$327.59	62.17%	$323.04	61.82%
4,000	$700.08	$695.70	$1,139.16	$1,130.23	$439.08	62.72%	$434.53	62.46%
5,000	$873.27	$868.89	$1,423.84	$1,414.91	$550.57	63.05%	$546.02	62.84%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Multi-Family Residential Service

Del Norte County **All Electric**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$18.62	$18.62	$23.48	$23.48	$4.86	26.10%	$4.86	26.10%
50	$26.20	$26.20	$35.52	$35.52	$9.32	35.57%	$9.32	35.57%
100	$33.78	$33.78	$47.55	$47.55	$13.77	40.76%	$13.77	40.76%
150	$41.36	$41.36	$59.59	$59.59	$18.23	44.08%	$18.23	44.08%
200	$48.94	$48.94	$71.62	$71.62	$22.68	46.34%	$22.68	46.34%
300	$64.11	$64.11	$95.69	$95.69	$31.58	49.26%	$31.58	49.26%
400	$79.27	$79.27	$119.76	$119.76	$40.49	51.08%	$40.49	51.08%
500	$94.43	$94.43	$143.84	$143.84	$49.41	52.32%	$49.41	52.32%
600	$110.91	$109.59	$170.59	$167.91	$59.68	53.81%	$58.32	53.22%
700	$128.23	$124.75	$199.06	$191.98	$70.83	55.24%	$67.23	53.89%
800	$145.55	$139.92	$227.52	$216.05	$81.97	56.32%	$76.13	54.41%
850	**$154.21**	**$147.50**	**$241.76**	**$228.08**	**$87.55**	**56.77%**	**$80.58**	**54.63%**
900	$162.86	$155.08	$255.99	$240.12	$93.13	57.18%	$85.04	54.84%
1,000	$180.18	$170.48	$284.46	$264.67	$104.28	57.88%	$94.19	55.25%
1,100	$197.50	$187.80	$312.93	$293.14	$115.43	58.45%	$105.34	56.09%
1,200	$214.82	$205.12	$341.40	$321.61	$126.58	58.92%	$116.49	56.79%
1,300	$232.14	$222.43	$369.86	$350.08	$137.72	59.33%	$127.65	57.39%
1,400	$249.46	$239.75	$398.33	$378.55	$148.87	59.68%	$138.80	57.89%
1,500	$266.78	$257.07	$426.80	$407.01	$160.02	59.98%	$149.94	58.33%
2,000	$353.37	$343.67	$569.14	$549.35	$215.77	61.06%	$205.68	59.85%
3,000	$526.56	$516.86	$853.82	$834.03	$327.26	62.15%	$317.17	61.36%
4,000	$699.75	$690.05	$1,138.50	$1,118.71	$438.75	62.70%	$428.66	62.12%
5,000	$872.94	$863.24	$1,423.18	$1,403.39	$550.24	63.03%	$540.15	62.57%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Multi-Family Residential Service

Outside Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$18.62	$18.62	$23.48	$23.48	$4.86	26.10%	$4.86	26.10%
50	$26.20	$26.20	$35.52	$35.52	$9.32	35.57%	$9.32	35.57%
100	$33.78	$33.78	$47.55	$47.55	$13.77	40.76%	$13.77	40.76%
150	$41.36	$41.36	$59.59	$59.59	$18.23	44.08%	$18.23	44.08%
200	$48.94	$48.94	$71.62	$71.62	$22.68	46.34%	$22.68	46.34%
300	$64.11	$64.11	$95.69	$95.69	$31.58	49.26%	$31.58	49.26%
400	$79.27	$79.27	$119.76	$119.76	$40.49	51.08%	$40.49	51.08%
500	$94.65	$94.43	$144.27	$143.84	$49.62	52.42%	$49.41	52.32%
600	$111.96	$109.59	$172.74	$167.91	$60.78	54.29%	$58.32	53.22%
700	$129.28	$125.01	$201.21	$192.50	$71.93	55.64%	$67.49	53.99%
800	$146.60	$142.33	$229.68	$220.97	$83.08	56.67%	$78.64	55.25%
850	**$155.26**	**$150.99**	**$243.91**	**$235.21**	**$88.65**	**57.10%**	**$84.22**	**55.78%**
900	$163.92	$159.65	$258.15	$249.44	$94.23	57.49%	$89.79	56.24%
1,000	$181.24	$176.97	$286.61	$277.91	$105.37	58.14%	$100.94	57.04%
1,100	$198.56	$194.29	$315.08	$306.38	$116.52	58.68%	$112.09	57.69%
1,200	$215.88	$211.61	$343.55	$334.84	$127.67	59.14%	$123.23	58.23%
1,300	$233.20	$228.93	$372.02	$363.31	$138.82	59.53%	$134.38	58.70%
1,400	$250.52	$246.25	$400.49	$391.78	$149.97	59.86%	$145.53	59.10%
1,500	$267.84	$263.56	$428.95	$420.25	$161.11	60.15%	$156.69	59.45%
2,000	$354.43	$350.16	$571.29	$562.59	$216.86	61.19%	$212.43	60.67%
3,000	$527.62	$523.35	$855.97	$847.27	$328.35	62.23%	$323.92	61.89%
4,000	$700.81	$696.54	$1,140.65	$1,131.95	$439.84	62.76%	$435.41	62.51%
5,000	$874.00	$869.73	$1,425.33	$1,416.63	$551.33	63.08%	$546.90	62.88%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 2, Multi-Family Residential Service

Outside Del Norte County **All Electric**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$18.62	$18.62	$23.48	$23.48	$4.86	26.10%	$4.86	26.10%
50	$26.20	$26.20	$35.52	$35.52	$9.32	35.57%	$9.32	35.57%
100	$33.78	$33.78	$47.55	$47.55	$13.77	40.76%	$13.77	40.76%
150	$41.36	$41.36	$59.59	$59.59	$18.23	44.08%	$18.23	44.08%
200	$48.94	$48.94	$71.62	$71.62	$22.68	46.34%	$22.68	46.34%
300	$64.11	$64.11	$95.69	$95.69	$31.58	49.26%	$31.58	49.26%
400	$79.27	$79.27	$119.76	$119.76	$40.49	51.08%	$40.49	51.08%
500	$94.43	$94.43	$143.84	$143.84	$49.41	52.32%	$49.41	52.32%
600	$111.10	$109.59	$170.98	$167.91	$59.88	53.90%	$58.32	53.22%
700	$128.42	$124.75	$199.45	$191.98	$71.03	55.31%	$67.23	53.89%
800	$145.74	$139.92	$227.92	$216.05	$82.18	56.39%	$76.13	54.41%
850	**$154.40**	**$147.50**	**$242.15**	**$228.08**	**$87.75**	**56.83%**	**$80.58**	**54.63%**
900	$163.06	$155.08	$256.39	$240.12	$93.33	57.24%	$85.04	54.84%
1,000	$180.38	$170.24	$284.86	$264.19	$104.48	57.92%	$93.95	55.19%
1,100	$197.70	$186.55	$313.32	$290.59	$115.62	58.48%	$104.04	55.77%
1,200	$215.02	$203.86	$341.79	$319.06	$126.77	58.96%	$115.20	56.51%
1,300	$232.33	$221.18	$370.26	$347.53	$137.93	59.37%	$126.35	57.13%
1,400	$249.65	$238.50	$398.73	$376.00	$149.08	59.72%	$137.50	57.65%
1,500	$266.97	$255.82	$427.20	$404.46	$160.23	60.02%	$148.64	58.10%
2,000	$353.57	$342.42	$569.54	$546.80	$215.97	61.08%	$204.38	59.69%
3,000	$526.76	$515.61	$854.22	$831.48	$327.46	62.16%	$315.87	61.26%
4,000	$699.95	$688.80	$1,138.90	$1,116.16	$438.95	62.71%	$427.36	62.04%
5,000	$873.14	$861.99	$1,423.58	$1,400.84	$550.44	63.04%	$538.85	62.51%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Single Family
Residential Service

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$15.58	$15.58	$18.54	$18.54	$2.96	19.00%	$2.96	19.00%
50	$23.16	$23.16	$30.58	$30.58	$7.42	32.04%	$7.42	32.04%
100	$30.74	$30.74	$42.61	$42.61	$11.87	38.61%	$11.87	38.61%
150	$38.32	$38.32	$54.65	$54.65	$16.33	42.61%	$16.33	42.61%
200	$45.90	$45.90	$66.68	$66.68	$20.78	45.27%	$20.78	45.27%
300	$61.07	$61.07	$90.75	$90.75	$29.68	48.60%	$29.68	48.60%
400	$76.23	$76.23	$114.82	$114.82	$38.59	50.62%	$38.59	50.62%
500	$91.39	$91.39	$138.90	$138.90	$47.51	51.99%	$47.51	51.99%
600	$108.19	$106.55	$166.31	$162.97	$58.12	53.72%	$56.42	52.95%
700	$125.51	$121.71	$194.78	$187.04	$69.27	55.19%	$65.33	53.68%
800	$142.83	$138.45	$223.24	$214.32	$80.41	56.30%	$75.87	54.80%
850	**$151.49**	**$147.11**	**$237.48**	**$228.55**	**$85.99**	**56.76%**	**$81.44**	**55.36%**
900	$160.15	$155.77	$251.71	$242.79	$91.56	57.17%	$87.02	55.86%
1,000	$177.47	$173.09	$280.18	$271.25	$102.71	57.87%	$98.16	56.71%
1,100	$194.79	$190.41	$308.65	$299.72	$113.86	58.45%	$109.31	57.41%
1,200	$212.11	$207.73	$337.12	$328.19	$125.01	58.94%	$120.46	57.99%
1,300	$229.42	$225.05	$365.58	$356.66	$136.16	59.35%	$131.61	58.48%
1,400	$246.74	$242.36	$394.05	$385.13	$147.31	59.70%	$142.77	58.91%
1,500	$264.06	$259.68	$422.52	$413.59	$158.46	60.01%	$153.91	59.27%
2,000	$350.66	$346.28	$564.86	$555.93	$214.20	61.08%	$209.65	60.54%
3,000	$523.85	$519.47	$849.54	$840.61	$325.69	62.17%	$321.14	61.82%
4,000	$697.04	$692.66	$1,134.22	$1,125.29	$437.18	62.72%	$432.63	62.46%
5,000	$870.23	$865.85	$1,418.90	$1,409.97	$548.67	63.05%	$544.12	62.84%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Single Family
Residential Service

Del Norte County **All Electric**

kWh	Monthly Billing: Present Schedule DL-6 Total $		Monthly Billing: Proposed Schedule DL-6 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer	Summer	Winter	Winter
0	$15.58	$15.58	$18.54	$18.54	$2.96	19.00%	$2.96	19.00%
50	$23.16	$23.16	$30.58	$30.58	$7.42	32.04%	$7.42	32.04%
100	$30.74	$30.74	$42.61	$42.61	$11.87	38.61%	$11.87	38.61%
150	$38.32	$38.32	$54.65	$54.65	$16.33	42.61%	$16.33	42.61%
200	$45.90	$45.90	$66.68	$66.68	$20.78	45.27%	$20.78	45.27%
300	$61.07	$61.07	$90.75	$90.75	$29.68	48.60%	$29.68	48.60%
400	$76.23	$76.23	$114.82	$114.82	$38.59	50.62%	$38.59	50.62%
500	$91.39	$91.39	$138.90	$138.90	$47.51	51.99%	$47.51	51.99%
600	$107.87	$106.55	$165.65	$162.97	$57.78	53.56%	$56.42	52.95%
700	$125.19	$121.71	$194.12	$187.04	$68.93	55.06%	$65.33	53.68%
800	$142.51	$136.88	$222.58	$211.11	$80.07	56.19%	$74.23	54.23%
850	**$151.17**	**$144.46**	**$236.82**	**$223.14**	**$85.65**	**56.66%**	**$78.68**	**54.46%**
900	$159.82	$152.04	$251.05	$235.18	$91.23	57.08%	$83.14	54.68%
1,000	$177.14	$167.44	$279.52	$259.73	$102.38	57.80%	$92.29	55.12%
1,100	$194.46	$184.76	$307.99	$288.20	$113.53	58.38%	$103.44	55.99%
1,200	$211.78	$202.08	$336.46	$316.67	$124.68	58.87%	$114.59	56.71%
1,300	$229.10	$219.39	$364.92	$345.14	$135.82	59.28%	$125.75	57.32%
1,400	$246.42	$236.71	$393.39	$373.61	$146.97	59.64%	$136.90	57.83%
1,500	$263.74	$254.03	$421.86	$402.07	$158.12	59.95%	$148.04	58.28%
2,000	$350.33	$340.63	$564.20	$544.41	$213.87	61.05%	$203.78	59.82%
3,000	$523.52	$513.82	$848.88	$829.09	$325.36	62.15%	$315.27	61.36%
4,000	$696.71	$687.01	$1,133.56	$1,113.77	$436.85	62.70%	$426.76	62.12%
5,000	$869.90	$860.20	$1,418.24	$1,398.45	$548.34	63.03%	$538.25	62.57%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Single Family
Residential Service

Outside Del Norte County **Basic Use**

kWh	Monthly Billing: Present Schedule DL-6 Total $ Summer	Monthly Billing: Present Schedule DL-6 Total $ Winter	Monthly Billing: Proposed Schedule DL-6 Total $ Summer	Monthly Billing: Proposed Schedule DL-6 Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$15.58	$15.58	$18.54	$18.54	$2.96	19.00%	$2.96	19.00%
50	$23.16	$23.16	$30.58	$30.58	$7.42	32.04%	$7.42	32.04%
100	$30.74	$30.74	$42.61	$42.61	$11.87	38.61%	$11.87	38.61%
150	$38.32	$38.32	$54.65	$54.65	$16.33	42.61%	$16.33	42.61%
200	$45.90	$45.90	$66.68	$66.68	$20.78	45.27%	$20.78	45.27%
300	$61.07	$61.07	$90.75	$90.75	$29.68	48.60%	$29.68	48.60%
400	$76.23	$76.23	$114.82	$114.82	$38.59	50.62%	$38.59	50.62%
500	$91.61	$91.39	$139.33	$138.90	$47.72	52.09%	$47.51	51.99%
600	$108.92	$106.55	$167.80	$162.97	$58.88	54.06%	$56.42	52.95%
700	$126.24	$121.97	$196.27	$187.56	$70.03	55.47%	$65.59	53.78%
800	$143.56	$139.29	$224.74	$216.03	$81.18	56.55%	$76.74	55.09%
850	**$152.22**	**$147.95**	**$238.97**	**$230.27**	**$86.75**	**56.99%**	**$82.32**	**55.64%**
900	$160.88	$156.61	$253.21	$244.50	$92.33	57.39%	$87.89	56.12%
1,000	$178.20	$173.93	$281.67	$272.97	$103.47	58.06%	$99.04	56.94%
1,100	$195.52	$191.25	$310.14	$301.44	$114.62	58.62%	$110.19	57.62%
1,200	$212.84	$208.57	$338.61	$329.90	$125.77	59.09%	$121.33	58.17%
1,300	$230.16	$225.89	$367.08	$358.37	$136.92	59.49%	$132.48	58.65%
1,400	$247.48	$243.21	$395.55	$386.84	$148.07	59.83%	$143.63	59.06%
1,500	$264.80	$260.52	$424.01	$415.31	$159.21	60.12%	$154.79	59.42%
2,000	$351.39	$347.12	$566.35	$557.65	$214.96	61.17%	$210.53	60.65%
3,000	$524.58	$520.31	$851.03	$842.33	$326.45	62.23%	$322.02	61.89%
4,000	$697.77	$693.50	$1,135.71	$1,127.01	$437.94	62.76%	$433.51	62.51%
5,000	$870.96	$866.69	$1,420.39	$1,411.69	$549.43	63.08%	$545.00	62.88%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Single Family
Residential Service

Outside Del Norte County **All Electric**

kWh	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
	Summer	Winter	Summer	Winter	Summer		Winter	
0	$15.58	$15.58	$18.54	$18.54	$2.96	19.00%	$2.96	19.00%
50	$23.16	$23.16	$30.58	$30.58	$7.42	32.04%	$7.42	32.04%
100	$30.74	$30.74	$42.61	$42.61	$11.87	38.61%	$11.87	38.61%
150	$38.32	$38.32	$54.65	$54.65	$16.33	42.61%	$16.33	42.61%
200	$45.90	$45.90	$66.68	$66.68	$20.78	45.27%	$20.78	45.27%
300	$61.07	$61.07	$90.75	$90.75	$29.68	48.60%	$29.68	48.60%
400	$76.23	$76.23	$114.82	$114.82	$38.59	50.62%	$38.59	50.62%
500	$91.39	$91.39	$138.90	$138.90	$47.51	51.99%	$47.51	51.99%
600	$108.06	$106.55	$166.04	$162.97	$57.98	53.66%	$56.42	52.95%
700	$125.38	$121.71	$194.51	$187.04	$69.13	55.14%	$65.33	53.68%
800	$142.70	$136.88	$222.98	$211.11	$80.28	56.26%	$74.23	54.23%
850	**$151.36**	**$144.46**	**$237.21**	**$223.14**	**$85.85**	**56.72%**	**$78.68**	**54.46%**
900	$160.02	$152.04	$251.45	$235.18	$91.43	57.14%	$83.14	54.68%
1,000	$177.34	$167.20	$279.92	$259.25	$102.58	57.84%	$92.05	55.05%
1,100	$194.66	$183.51	$308.38	$285.65	$113.72	58.42%	$102.14	55.66%
1,200	$211.98	$200.82	$336.85	$314.12	$124.87	58.91%	$113.30	56.42%
1,300	$229.29	$218.14	$365.32	$342.59	$136.03	59.33%	$124.45	57.05%
1,400	$246.61	$235.46	$393.79	$371.06	$147.18	59.68%	$135.60	57.59%
1,500	$263.93	$252.78	$422.26	$399.52	$158.33	59.99%	$146.74	58.05%
2,000	$350.53	$339.38	$564.60	$541.86	$214.07	61.07%	$202.48	59.66%
3,000	$523.72	$512.57	$849.28	$826.54	$325.56	62.16%	$313.97	61.25%
4,000	$696.91	$685.76	$1,133.96	$1,111.22	$437.05	62.71%	$425.46	62.04%
5,000	$870.10	$858.95	$1,418.64	$1,395.90	$548.54	63.04%	$536.95	62.51%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Multi-Family Residential Service

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DL-6 Total $		Proposed Schedule DL-6 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$13.57	$13.57	$15.38	$15.38	$1.81	13.34%	$1.81	13.34%
50	$21.15	$21.15	$27.42	$27.42	$6.27	29.65%	$6.27	29.65%
100	$28.73	$28.73	$39.45	$39.45	$10.72	37.31%	$10.72	37.31%
150	$36.31	$36.31	$51.49	$51.49	$15.18	41.81%	$15.18	41.81%
200	$43.89	$43.89	$63.52	$63.52	$19.63	44.73%	$19.63	44.73%
300	$59.06	$59.06	$87.59	$87.59	$28.53	48.31%	$28.53	48.31%
400	$74.22	$74.22	$111.66	$111.66	$37.44	50.44%	$37.44	50.44%
500	$89.38	$89.38	$135.74	$135.74	$46.36	51.87%	$46.36	51.87%
600	$106.18	$104.54	$163.15	$159.81	$56.97	53.65%	$55.27	52.87%
700	$123.50	$119.70	$191.62	$183.88	$68.12	55.16%	$64.18	53.62%
800	$140.82	$136.44	$220.08	$211.16	$79.26	56.28%	$74.72	54.76%
850	**$149.48**	**$145.10**	**$234.32**	**$225.39**	**$84.84**	**56.76%**	**$80.29**	**55.33%**
900	$158.14	$153.76	$248.55	$239.63	$90.41	57.17%	$85.87	55.85%
1,000	$175.46	$171.08	$277.02	$268.09	$101.56	57.88%	$97.01	56.70%
1,100	$192.78	$188.40	$305.49	$296.56	$112.71	58.47%	$108.16	57.41%
1,200	$210.10	$205.72	$333.96	$325.03	$123.86	58.95%	$119.31	58.00%
1,300	$227.41	$223.04	$362.42	$353.50	$135.01	59.37%	$130.46	58.49%
1,400	$244.73	$240.35	$390.89	$381.97	$146.16	59.72%	$141.62	58.92%
1,500	$262.05	$257.67	$419.36	$410.43	$157.31	60.03%	$152.76	59.29%
2,000	$348.65	$344.27	$561.70	$552.77	$213.05	61.11%	$208.50	60.56%
3,000	$521.84	$517.46	$846.38	$837.45	$324.54	62.19%	$319.99	61.84%
4,000	$695.03	$690.65	$1,131.06	$1,122.13	$436.03	62.74%	$431.48	62.47%
5,000	$868.22	$863.84	$1,415.74	$1,406.81	$547.52	63.06%	$542.97	62.86%

Summer Baseline Quantity	Present =	524	Proposed =	524
Winter Baseline Quantity	Present =	727	Proposed =	727

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Multi-Family Residential Service

Del Norte County **All Electric**

kWh	Monthly Billing: Present Schedule DL-6 Total $		Monthly Billing: Proposed Schedule DL-6 Total $		Change: Dollar Difference	Change: Percent Difference	Change: Dollar Difference	Change: Percent Difference
	Summer	Winter	Summer	Winter	Summer	Summer	Winter	Winter
0	$13.57	$13.57	$15.38	$15.38	$1.81	13.34%	$1.81	13.34%
50	$21.15	$21.15	$27.42	$27.42	$6.27	29.65%	$6.27	29.65%
100	$28.73	$28.73	$39.45	$39.45	$10.72	37.31%	$10.72	37.31%
150	$36.31	$36.31	$51.49	$51.49	$15.18	41.81%	$15.18	41.81%
200	$43.89	$43.89	$63.52	$63.52	$19.63	44.73%	$19.63	44.73%
300	$59.06	$59.06	$87.59	$87.59	$28.53	48.31%	$28.53	48.31%
400	$74.22	$74.22	$111.66	$111.66	$37.44	50.44%	$37.44	50.44%
500	$89.38	$89.38	$135.74	$135.74	$46.36	51.87%	$46.36	51.87%
600	$105.86	$104.54	$162.49	$159.81	$56.63	53.50%	$55.27	52.87%
700	$123.18	$119.70	$190.96	$183.88	$67.78	55.03%	$64.18	53.62%
800	$140.50	$134.87	$219.42	$207.95	$78.92	56.17%	$73.08	54.19%
850	**$149.16**	**$142.45**	**$233.66**	**$219.98**	**$84.50**	**56.65%**	**$77.53**	**54.43%**
900	$157.81	$150.03	$247.89	$232.02	$90.08	57.08%	$81.99	54.65%
1,000	$175.13	$165.43	$276.36	$256.57	$101.23	57.80%	$91.14	55.09%
1,100	$192.45	$182.75	$304.83	$285.04	$112.38	58.39%	$102.29	55.97%
1,200	$209.77	$200.07	$333.30	$313.51	$123.53	58.89%	$113.44	56.70%
1,300	$227.09	$217.38	$361.76	$341.98	$134.67	59.30%	$124.60	57.32%
1,400	$244.41	$234.70	$390.23	$370.45	$145.82	59.66%	$135.75	57.84%
1,500	$261.73	$252.02	$418.70	$398.91	$156.97	59.97%	$146.89	58.29%
2,000	$348.32	$338.62	$561.04	$541.25	$212.72	61.07%	$202.63	59.84%
3,000	$521.51	$511.81	$845.72	$825.93	$324.21	62.17%	$314.12	61.37%
4,000	$694.70	$685.00	$1,130.40	$1,110.61	$435.70	62.72%	$425.61	62.13%
5,000	$867.89	$858.19	$1,415.08	$1,395.29	$547.19	63.05%	$537.10	62.59%

Summer Baseline Quantity	Present =	539	Proposed =	539
Winter Baseline Quantity	Present =	989	Proposed =	989

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Multi-Family Residential Service

Outside Del Norte County **Basic Use**

kWh	Monthly Billing: Present Schedule DL-6 Total $ Summer	Monthly Billing: Present Schedule DL-6 Total $ Winter	Monthly Billing: Proposed Schedule DL-6 Total $ Summer	Monthly Billing: Proposed Schedule DL-6 Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$13.57	$13.57	$15.38	$15.38	$1.81	13.34%	$1.81	13.34%
50	$21.15	$21.15	$27.42	$27.42	$6.27	29.65%	$6.27	29.65%
100	$28.73	$28.73	$39.45	$39.45	$10.72	37.31%	$10.72	37.31%
150	$36.31	$36.31	$51.49	$51.49	$15.18	41.81%	$15.18	41.81%
200	$43.89	$43.89	$63.52	$63.52	$19.63	44.73%	$19.63	44.73%
300	$59.06	$59.06	$87.59	$87.59	$28.53	48.31%	$28.53	48.31%
400	$74.22	$74.22	$111.66	$111.66	$37.44	50.44%	$37.44	50.44%
500	$89.60	$89.38	$136.17	$135.74	$46.57	51.98%	$46.36	51.87%
600	$106.91	$104.54	$164.64	$159.81	$57.73	54.00%	$55.27	52.87%
700	$124.23	$119.96	$193.11	$184.40	$68.88	55.45%	$64.44	53.72%
800	$141.55	$137.28	$221.58	$212.87	$80.03	56.54%	$75.59	55.06%
850	**$150.21**	**$145.94**	**$235.81**	**$227.11**	**$85.60**	**56.99%**	**$81.17**	**55.62%**
900	$158.87	$154.60	$250.05	$241.34	$91.18	57.39%	$86.74	56.11%
1,000	$176.19	$171.92	$278.51	$269.81	$102.32	58.07%	$97.89	56.94%
1,100	$193.51	$189.24	$306.98	$298.28	$113.47	58.64%	$109.04	57.62%
1,200	$210.83	$206.56	$335.45	$326.74	$124.62	59.11%	$120.18	58.18%
1,300	$228.15	$223.88	$363.92	$355.21	$135.77	59.51%	$131.33	58.66%
1,400	$245.47	$241.20	$392.39	$383.68	$146.92	59.85%	$142.48	59.07%
1,500	$262.79	$258.51	$420.85	$412.15	$158.06	60.15%	$153.64	59.43%
2,000	$349.38	$345.11	$563.19	$554.49	$213.81	61.20%	$209.38	60.67%
3,000	$522.57	$518.30	$847.87	$839.17	$325.30	62.25%	$320.87	61.91%
4,000	$695.76	$691.49	$1,132.55	$1,123.85	$436.79	62.78%	$432.36	62.53%
5,000	$868.95	$864.68	$1,417.23	$1,408.53	$548.28	63.10%	$543.85	62.90%

Summer Baseline Quantity	Present =	490	Proposed =	490
Winter Baseline Quantity	Present =	688	Proposed =	688

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DL-6 (CARE), Income Graduated Fixed Charge Tier 1, Multi-Family Residential Service

Outside Del Norte County **All Electric**

kWh	Monthly Billing: Present Schedule DL-6 Total $ Summer	Monthly Billing: Present Schedule DL-6 Total $ Winter	Monthly Billing: Proposed Schedule DL-6 Total $ Summer	Monthly Billing: Proposed Schedule DL-6 Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$13.57	$13.57	$15.38	$15.38	$1.81	13.34%	$1.81	13.34%
50	$21.15	$21.15	$27.42	$27.42	$6.27	29.65%	$6.27	29.65%
100	$28.73	$28.73	$39.45	$39.45	$10.72	37.31%	$10.72	37.31%
150	$36.31	$36.31	$51.49	$51.49	$15.18	41.81%	$15.18	41.81%
200	$43.89	$43.89	$63.52	$63.52	$19.63	44.73%	$19.63	44.73%
300	$59.06	$59.06	$87.59	$87.59	$28.53	48.31%	$28.53	48.31%
400	$74.22	$74.22	$111.66	$111.66	$37.44	50.44%	$37.44	50.44%
500	$89.38	$89.38	$135.74	$135.74	$46.36	51.87%	$46.36	51.87%
600	$106.05	$104.54	$162.88	$159.81	$56.83	53.59%	$55.27	52.87%
700	$123.37	$119.70	$191.35	$183.88	$67.98	55.10%	$64.18	53.62%
800	$140.69	$134.87	$219.82	$207.95	$79.13	56.24%	$73.08	54.19%
850	**$149.35**	**$142.45**	**$234.05**	**$219.98**	**$84.70**	**56.71%**	**$77.53**	**54.43%**
900	$158.01	$150.03	$248.29	$232.02	$90.28	57.14%	$81.99	54.65%
1,000	$175.33	$165.19	$276.76	$256.09	$101.43	57.85%	$90.90	55.03%
1,100	$192.65	$181.50	$305.22	$282.49	$112.57	58.43%	$100.99	55.64%
1,200	$209.97	$198.81	$333.69	$310.96	$123.72	58.92%	$112.15	56.41%
1,300	$227.28	$216.13	$362.16	$339.43	$134.88	59.35%	$123.30	57.05%
1,400	$244.60	$233.45	$390.63	$367.90	$146.03	59.70%	$134.45	57.59%
1,500	$261.92	$250.77	$419.10	$396.36	$157.18	60.01%	$145.59	58.06%
2,000	$348.52	$337.37	$561.44	$538.70	$212.92	61.09%	$201.33	59.68%
3,000	$521.71	$510.56	$846.12	$823.38	$324.41	62.18%	$312.82	61.27%
4,000	$694.90	$683.75	$1,130.80	$1,108.06	$435.90	62.73%	$424.31	62.06%
5,000	$868.09	$856.94	$1,415.48	$1,392.74	$547.39	63.06%	$535.80	62.52%

Summer Baseline Quantity	Present =	530	Proposed =	530
Winter Baseline Quantity	Present =	1,047	Proposed =	1,047

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DM-9, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service - Multi-Family Master Metered

Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DM-9 Total $		Proposed Schedule DM-9 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$143.31	$140.58	$215.07	$209.51	$71.76	50.07%	$68.93	49.03%
600	$166.40	$162.38	$253.03	$244.82	$86.63	52.06%	$82.44	50.77%
700	$189.50	$185.47	$290.99	$282.78	$101.49	53.56%	$97.31	52.47%
800	$212.59	$208.56	$328.94	$320.74	$116.35	54.73%	$112.18	53.79%
850	**$224.13**	**$220.11**	**$347.92**	**$339.72**	**$123.79**	**55.23%**	**$119.61**	**54.34%**
900	$235.68	$231.65	$366.90	$358.70	$131.22	55.68%	$127.05	54.85%
1,000	$258.77	$254.75	$404.86	$396.65	$146.09	56.46%	$141.90	55.70%
1,100	$281.86	$277.84	$442.82	$434.61	$160.96	57.11%	$156.77	56.42%
1,200	$304.96	$300.93	$480.77	$472.57	$175.81	57.65%	$171.64	57.04%
1,300	$328.05	$324.02	$518.73	$510.52	$190.68	58.13%	$186.50	57.56%
1,400	$351.14	$347.11	$556.69	$548.48	$205.55	58.54%	$201.37	58.01%
1,500	$374.23	$370.21	$594.64	$586.44	$220.41	58.90%	$216.23	58.41%
2,000	$489.69	$485.67	$784.43	$776.22	$294.74	60.19%	$290.55	59.82%
3,000	$720.61	$716.59	$1,164.00	$1,155.79	$443.39	61.53%	$439.20	61.29%
4,000	$951.53	$947.51	$1,543.57	$1,535.36	$592.04	62.22%	$587.85	62.04%
5,000	$1,182.45	$1,178.43	$1,923.14	$1,914.93	$740.69	62.64%	$736.50	62.50%

Summer Baseline Quantity	Present =	405	Proposed =	405
Winter Baseline Quantity	Present =	545	Proposed =	545

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DM-9, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service - Multi-Family Master Metered

Del Norte County **All Electric**

	Monthly Billing				Change			
	Present Schedule DM-9 Total $		Proposed Schedule DM-9 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$142.10	$140.58	$212.61	$209.51	$70.51	49.62%	$68.93	49.03%
600	$165.20	$160.80	$250.57	$241.60	$85.37	51.68%	$80.80	50.25%
700	$188.29	$181.01	$288.53	$273.70	$100.24	53.24%	$92.69	51.21%
800	$211.38	$201.75	$326.48	$306.85	$115.10	54.45%	$105.10	52.09%
850	**$222.93**	**$213.29**	**$345.46**	**$325.82**	**$122.53**	**54.96%**	**$112.53**	**52.76%**
900	$234.47	$224.84	$364.44	$344.80	$129.97	55.43%	$119.96	53.35%
1,000	$257.56	$247.93	$402.40	$382.76	$144.84	56.24%	$134.83	54.38%
1,100	$280.66	$271.02	$440.35	$420.72	$159.69	56.90%	$149.70	55.24%
1,200	$303.75	$294.11	$478.31	$458.67	$174.56	57.47%	$164.56	55.95%
1,300	$326.84	$317.21	$516.27	$496.63	$189.43	57.96%	$179.42	56.56%
1,400	$349.93	$340.30	$554.22	$534.59	$204.29	58.38%	$194.29	57.09%
1,500	$373.02	$363.39	$592.18	$572.54	$219.16	58.75%	$209.15	57.56%
2,000	$488.48	$478.85	$781.97	$762.33	$293.49	60.08%	$283.48	59.20%
3,000	$719.40	$709.77	$1,161.54	$1,141.90	$442.14	61.46%	$432.13	60.88%
4,000	$950.32	$940.69	$1,541.11	$1,521.47	$590.79	62.17%	$580.78	61.74%
5,000	$1,181.24	$1,171.61	$1,920.68	$1,901.04	$739.44	62.60%	$729.43	62.26%

Summer Baseline Quantity	Present =	447	Proposed =	447
Winter Baseline Quantity	Present =	782	Proposed =	782

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DM-9, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service - Multi-Family Master Metered

Outside Del Norte County **Basic Use**

	Monthly Billing				Change			
	Present Schedule DM-9 Total $		Proposed Schedule DM-9 Total $		Dollar Difference	Percent Difference	Dollar Difference	Percent Difference
kWh	Summer	Winter	Summer	Winter	Summer		Winter	
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$121.03	$120.36	$178.76	$177.41	$57.73	47.70%	$57.05	47.40%
500	$144.12	$140.58	$216.72	$209.51	$72.60	50.37%	$68.93	49.03%
600	$167.21	$163.44	$254.67	$246.99	$87.46	52.31%	$83.55	51.12%
700	$190.30	$186.53	$292.63	$284.95	$102.33	53.77%	$98.42	52.76%
800	$213.39	$209.63	$330.59	$322.91	$117.20	54.92%	$113.28	54.04%
850	**$224.94**	**$221.17**	**$349.56**	**$341.89**	**$124.62**	**55.40%**	**$120.72**	**54.58%**
900	$236.49	$232.72	$368.54	$360.86	$132.05	55.84%	$128.14	55.06%
1,000	$259.58	$255.81	$406.50	$398.82	$146.92	56.60%	$143.01	55.90%
1,100	$282.67	$278.90	$444.46	$436.78	$161.79	57.24%	$157.88	56.61%
1,200	$305.76	$301.99	$482.41	$474.74	$176.65	57.77%	$172.75	57.20%
1,300	$328.85	$325.09	$520.37	$512.69	$191.52	58.24%	$187.60	57.71%
1,400	$351.95	$348.18	$558.33	$550.65	$206.38	58.64%	$202.47	58.15%
1,500	$375.04	$371.27	$596.29	$588.61	$221.25	58.99%	$217.34	58.54%
2,000	$490.50	$486.73	$786.07	$778.39	$295.57	60.26%	$291.66	59.92%
3,000	$721.42	$717.65	$1,165.64	$1,157.96	$444.22	61.58%	$440.31	61.35%
4,000	$952.34	$948.57	$1,545.21	$1,537.53	$592.87	62.25%	$588.96	62.09%
5,000	$1,183.26	$1,179.49	$1,924.78	$1,917.10	$741.52	62.67%	$737.61	62.54%

Summer Baseline Quantity	Present =	377	Proposed =	377
Winter Baseline Quantity	Present =	508	Proposed =	508

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule DM-9, Income Graduated Fixed Charge Tier 3, Multi-Family
Residential Service - Multi-Family Master Metered

Outside Del Norte County **All Electric**

kWh	Monthly Billing: Present Schedule DM-9 Total $ Summer	Monthly Billing: Present Schedule DM-9 Total $ Winter	Monthly Billing: Proposed Schedule DM-9 Total $ Summer	Monthly Billing: Proposed Schedule DM-9 Total $ Winter	Change: Dollar Difference Summer	Change: Percent Difference Summer	Change: Dollar Difference Winter	Change: Percent Difference Winter
0	$39.50	$39.50	$49.03	$49.03	$9.53	24.13%	$9.53	24.13%
50	$49.61	$49.61	$65.08	$65.08	$15.47	31.18%	$15.47	31.18%
100	$59.72	$59.72	$81.13	$81.13	$21.41	35.85%	$21.41	35.85%
150	$69.82	$69.82	$97.17	$97.17	$27.35	39.17%	$27.35	39.17%
200	$79.93	$79.93	$113.22	$113.22	$33.29	41.65%	$33.29	41.65%
300	$100.15	$100.15	$145.32	$145.32	$45.17	45.10%	$45.17	45.10%
400	$120.36	$120.36	$177.41	$177.41	$57.05	47.40%	$57.05	47.40%
500	$142.36	$140.58	$213.14	$209.51	$70.78	49.72%	$68.93	49.03%
600	$165.46	$160.80	$251.10	$241.60	$85.64	51.76%	$80.80	50.25%
700	$188.55	$181.01	$289.05	$273.70	$100.50	53.30%	$92.69	51.21%
800	$211.64	$201.23	$327.01	$305.79	$115.37	54.51%	$104.56	51.96%
850	**$223.19**	**$212.31**	**$345.99**	**$323.83**	**$122.80**	**55.02%**	**$111.52**	**52.53%**
900	$234.73	$223.86	$364.97	$342.81	$130.24	55.49%	$118.95	53.14%
1,000	$257.82	$246.95	$402.92	$380.77	$145.10	56.28%	$133.82	54.19%
1,100	$280.92	$270.04	$440.88	$418.72	$159.96	56.94%	$148.68	55.06%
1,200	$304.01	$293.14	$478.84	$456.68	$174.83	57.51%	$163.54	55.79%
1,300	$327.10	$316.23	$516.80	$494.64	$189.70	57.99%	$178.41	56.42%
1,400	$350.19	$339.32	$554.75	$532.59	$204.56	58.41%	$193.27	56.96%
1,500	$373.28	$362.41	$592.71	$570.55	$219.43	58.78%	$208.14	57.43%
2,000	$488.74	$477.87	$782.49	$760.34	$293.75	60.10%	$282.47	59.11%
3,000	$719.66	$708.79	$1,162.06	$1,139.91	$442.40	61.47%	$431.12	60.82%
4,000	$950.58	$939.71	$1,541.63	$1,519.48	$591.05	62.18%	$579.77	61.70%
5,000	$1,181.50	$1,170.63	$1,921.20	$1,899.05	$739.70	62.61%	$728.42	62.22%

Summer Baseline Quantity	Present =	438	Proposed =	438
Winter Baseline Quantity	Present =	816	Proposed =	816

Baseline Quantities based on kWh/day allowance multiplied by 30.4 average days

PacifiCorp
Monthly Billing Comparison
Schedule A-25
General Service
Less Than 20 kW

	Monthly Billing[1]		Change	
kWh	Present Schedule 25 Total $	Proposed Schedule 25 Total $	Dollar Difference	Percent Difference
50	$ 36.00	$ 65.48	$29.48	81.89%
100	$ 49.61	$ 85.64	$36.03	72.63%
150	$ 63.23	$ 105.80	$42.57	67.33%
200	$ 76.84	$ 125.96	$49.12	63.93%
400	$ 131.30	$ 206.60	$75.30	57.35%
600	$ 185.76	$ 287.23	$101.47	54.62%
800	$ 240.22	$ 367.87	$127.65	53.14%
1,000	$ 294.68	$ 448.51	$153.83	52.20%
1,500	$ 430.83	$ 650.11	$219.28	50.90%
2,000	$ 566.98	$ 851.70	$284.72	50.22%
4,000	$ 1,111.58	$ 1,658.08	$546.50	49.16%
6,000	$ 1,656.18	$ 2,464.46	$808.28	48.80%
10,000	$ 2,745.38	$ 4,077.22	$1,331.84	48.51%

1 Assumes Single Phase Customer. For Three Phase, add $8.33 to present bill and $16.87 to proposed monthly bill.

PacifiCorp
Monthly Billing Comparison
Schedule A-32
General Service
20 kW and Over

kW Load Size	kWh	Monthly Billing[1] Present Schedule A-32 Total $	Monthly Billing[1] Proposed Schedule A-32 Total $	Change Dollar Difference	Change Percent Difference
10	1,000	$317.66	$505.11	$187.45	59.01%
	2,000	$519.78	$809.79	$290.01	55.79%
	4,000	$924.02	$1,419.15	$495.13	53.58%
	6,000	$1,328.26	$2,028.51	$700.25	52.72%
20	2,000	$604.78	$944.09	$339.31	56.10%
	4,000	$1,009.02	$1,553.45	$544.43	53.96%
	8,000	$1,817.50	$2,772.17	$954.67	52.53%
	12,000	$2,625.98	$3,990.89	$1,364.91	51.98%
30	6,000	$1,498.26	$2,297.11	$798.85	53.32%
	12,000	$2,710.98	$4,125.19	$1,414.21	52.17%
	18,000	$3,923.70	$5,953.27	$2,029.57	51.73%
50	10,000	$2,476.74	$3,784.43	$1,307.69	52.80%
	20,000	$4,497.94	$6,831.23	$2,333.29	51.87%
	30,000	$6,519.14	$9,878.03	$3,358.89	51.52%
100	20,000	$4,922.94	$7,502.73	$2,579.79	52.40%
	40,000	$8,965.34	$13,596.33	$4,630.99	51.65%
	60,000	$13,007.74	$19,689.93	$6,682.19	51.37%
200	40,000	$9,815.34	$14,939.33	$5,123.99	52.20%
	80,000	$17,900.14	$27,126.53	$9,226.39	51.54%
	120,000	$25,984.94	$39,313.73	$13,328.79	51.29%

1 Assumes Three Phase, Secondary Voltage Customer. For Single Phase, subtract $8.29 from present bill and $17.95 from proposed monthly bill.

PacifiCorp
Monthly Billing Comparison
Schedule A-36
General Service
Optional - 100 kW and Over

kW Load Size	kWh	Monthly Billing[1] Present Schedule A-36 Total $	Monthly Billing[1] Proposed Schedule A-36 Total $	Change Dollar Difference	Change Percent Difference
50	10,000	$3,753.06	$6,257.17	$2,504.11	66.72%
	20,000	$5,305.96	$8,509.37	$3,203.41	60.37%
	30,000	$6,858.86	$10,761.57	$3,902.71	56.90%
100	20,000	$5,305.96	$8,509.37	$3,203.41	60.37%
	40,000	$8,411.76	$13,013.77	$4,602.01	54.71%
	60,000	$11,517.56	$17,518.17	$6,000.61	52.10%
200	40,000	$10,127.76	$15,875.67	$5,747.91	56.75%
	80,000	$16,339.36	$24,884.47	$8,545.11	52.30%
	120,000	$22,550.96	$33,893.27	$11,342.31	50.30%
300	60,000	$14,949.56	$23,241.97	$8,292.41	55.47%
	120,000	$24,266.96	$36,755.17	$12,488.21	51.46%
	180,000	$33,584.36	$50,268.37	$16,684.01	49.68%
400	80,000	$19,771.36	$30,608.27	$10,836.91	54.81%
	160,000	$32,194.56	$48,625.87	$16,431.31	51.04%
	240,000	$44,617.76	$66,643.47	$22,025.71	49.37%
500	100,000	$24,593.16	$37,974.57	$13,381.41	54.41%
	200,000	$40,122.16	$60,496.57	$20,374.41	50.78%
	300,000	$55,651.16	$83,018.57	$27,367.41	49.18%

[1] Assumes Secondary Voltage Customer.

PacifiCorp
Monthly Billing Comparison
Schedule AT-48
Large General Service
500 kW and Over

kW Load Size	kWh	Monthly Billing[1] Present Schedule AT-48	Monthly Billing[1] Proposed Schedule AT-48	Change Dollar Difference	Change Percent Difference
500	100,000	$21,158	$33,610	$12,453	58.86%
	200,000	$34,748	$53,036	$18,289	52.63%
	300,000	$48,338	$72,463	$24,125	49.91%
1,000	200,000	$41,473	$64,586	$23,114	55.73%
	400,000	$68,653	$103,439	$34,786	50.67%
	600,000	$95,833	$142,291	$46,459	48.48%
2,000	400,000	$82,103	$126,539	$44,436	54.12%
	800,000	$136,463	$204,244	$67,781	49.67%
	1,200,000	$190,823	$281,949	$91,126	47.75%

[1] Assumes Secondary Voltage Customer; 17.1% On-Peak energy usage.

PacifiCorp
Monthly Billing Comparison
Schedule PA-20
Agricultural Pumping

kW Load Size	kWh	Monthly Billing: Present Schedule PA-20 Total $	Monthly Billing: Proposed Schedule PA-20 Total $	Annual Charge: Present Schedule PA-20 Total $	Annual Charge: Proposed Schedule PA-20 Total $	Monthly Billing Change: Dollar Difference	Monthly Billing Change: Percent Difference	Annual Charge Change: Dollar Difference	Annual Charge Change: Percent Difference
Single Phase									
10	2,000	$441.62	$660.50	$361.81	$707.03	$218.88	49.56%	$345.22	95.41%
	4,000	$820.64	$1,242.10	$361.81	$707.03	$421.46	51.36%	$345.22	95.41%
	6,000	$1,199.66	$1,823.70	$361.81	$707.03	$624.04	52.02%	$345.22	95.41%
Three Phase									
20	4,000	$883.24	$1,321.00	$610.71	$1,193.43	$437.76	49.56%	$582.72	95.42%
	8,000	$1,641.28	$2,484.20	$610.71	$1,193.43	$842.92	51.36%	$582.72	95.42%
	12,000	$2,399.32	$3,647.40	$610.71	$1,193.43	$1,248.08	52.02%	$582.72	95.42%
100	20,000	$4,416.20	$6,605.00	$2,722.24	$5,319.77	$2,188.80	49.56%	$2,597.53	95.42%
	40,000	$8,206.40	$12,421.00	$2,722.24	$5,319.77	$4,214.60	51.36%	$2,597.53	95.42%
	60,000	$11,996.60	$18,237.00	$2,722.24	$5,319.77	$6,240.40	52.02%	$2,597.53	95.42%
300	60,000	$13,248.60	$19,815.00	$7,700.24	$15,047.77	$6,566.40	49.56%	$7,347.53	95.42%
	120,000	$24,619.20	$37,263.00	$7,700.24	$15,047.77	$12,643.80	51.36%	$7,347.53	95.42%
	180,000	$35,989.80	$54,711.00	$7,700.24	$15,047.77	$18,721.20	52.02%	$7,347.53	95.42%

Application No. 26-11-__
Exhibit No. PAC/910
Witness: Kenneth Lee Elder Jr

BEFORE THE PUBLIC UTILITIES COMMISSION

OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Direct Testimony of Kenneth Lee Elder Jr

Affordability Requirements

November 2026

Electric Affordability Requirements

Per D.22-08-023 and D.25-12-044

The following affordability requirement (AR) impacts are the results of PacifiCorp's application proposal for years 2027 through 2029.

Of note, PacifiCorp does not have any Areas of Affordability Concern in its California service area.

For customers that are enrolled in the company's California Alternate Rates for Energy (CARE) program, the AR20 for essential bills at proposed rates is in the range of 13.98 to 16.14. This is an increase over the AR20 for present rates in the range of 50.3% to 51.1%. For customers that are not enrolled in the company's CARE program, the AR20 for essential bills at proposed rates is in the range of 21.69 to 22.45. This is an increase over the AR20 for present rates in the range of 44.2% to 48.2%.

For customers that are enrolled in the company's CARE program, the AR50 for essential bills at proposed rates is in the range of 4.18 to 4.98. This is an increase over the AR50 for present rates in the range of 49.8% to 50.5%. For customers that are not enrolled in the company's CARE program, the AR50 for essential bills at proposed rates is in the range of 6.48 to 6.93. This is an increase over the AR50 for present rates in the range of 43.5% to 47.3%.

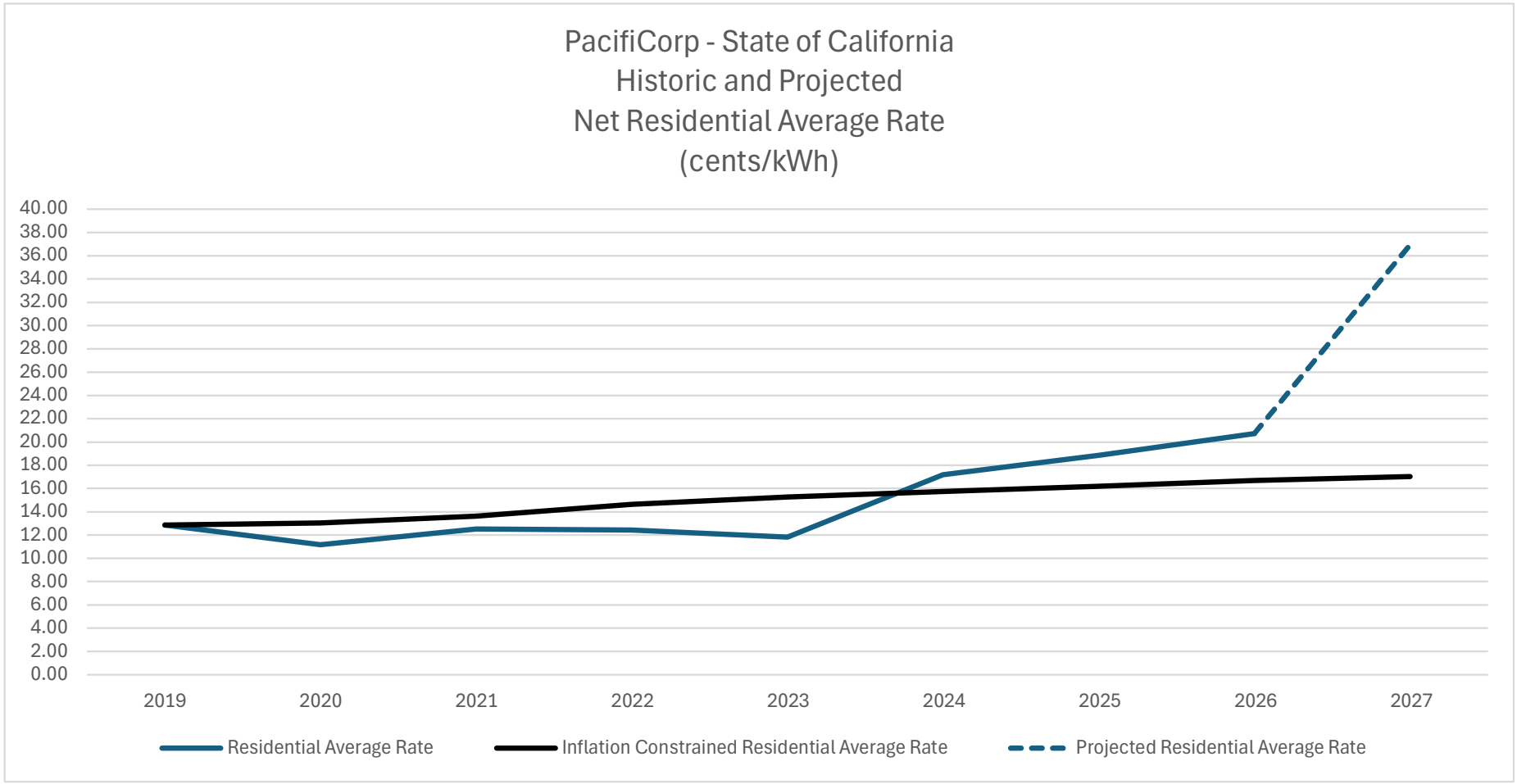
In PacifiCorp's Del Norte climate zone, for households enrolled in CARE (Tier 2) earning minimum wage, the proposed electric essential use bill equates to 13.31 work hours per month. This is an increase of 4.70 hours per month over the present bill. For households enrolled in CARE Plus (Tier 1) the proposed essential use bill equates to 12.52 work hours per month. This is an increase of 4.40 hours per month over the present bill. For households not enrolled in CARE (Tier 3) the proposed essential use bill equates to 18.52 work hours per month. This is an increase of 5.96 hours per month over the present bill.

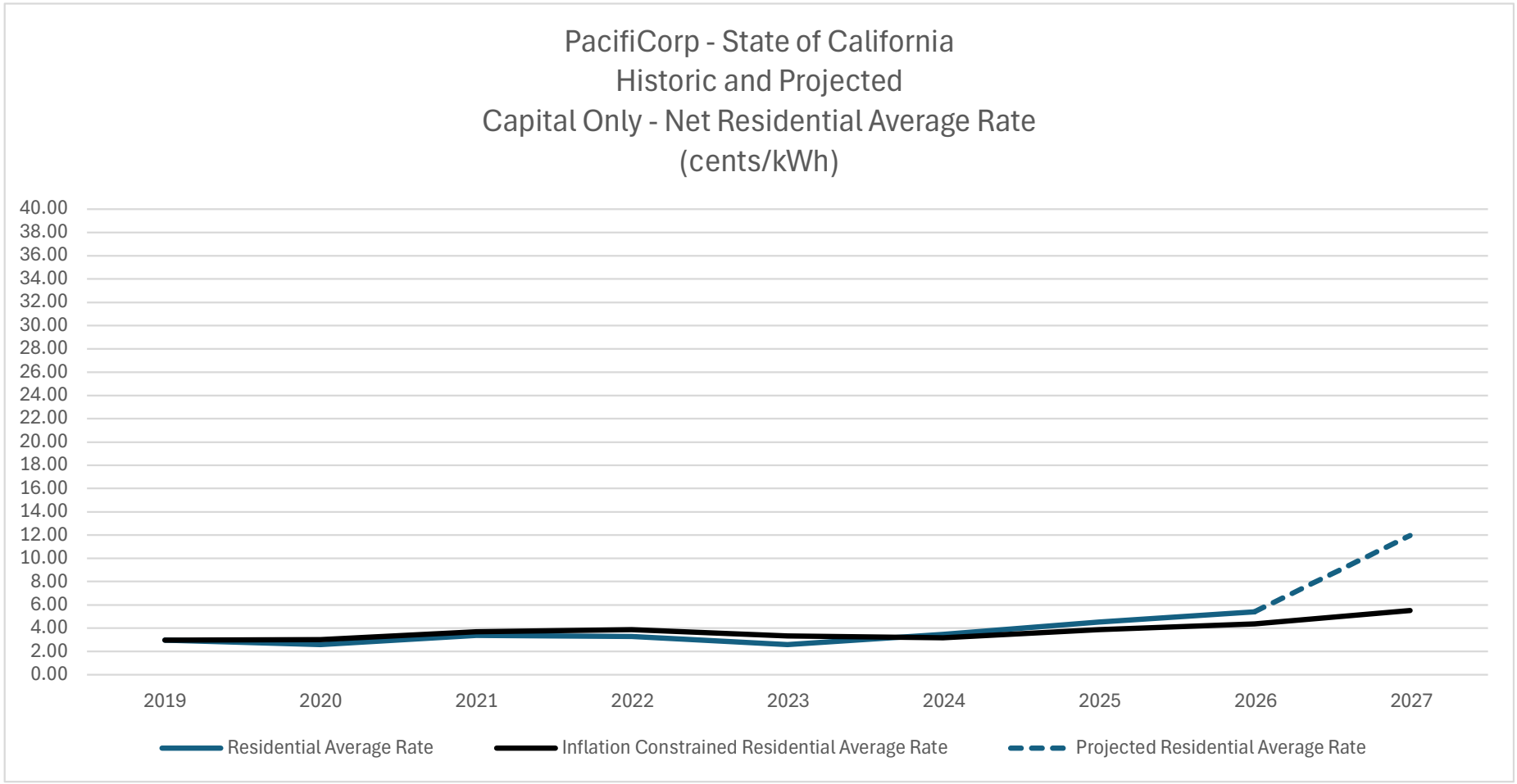
In PacifiCorp's All Other Territory climate zone, for households enrolled in CARE (Tier 2) earning minimum wage, the proposed electric essential use bill equates to 11.88 work hours per month. This is an increase of 4.17 hours per month over the present bill. For households enrolled in CARE Plus (Tier 1) the proposed essential use bill equates to 11.09 work hours per month. This is an increase of 3.87 hours per month over the present bill. For households not enrolled in CARE (Tier 3) the proposed essential use bill equates to 17.21 work hours per month. This is an increase of 5.85 hours per month over the present bill.

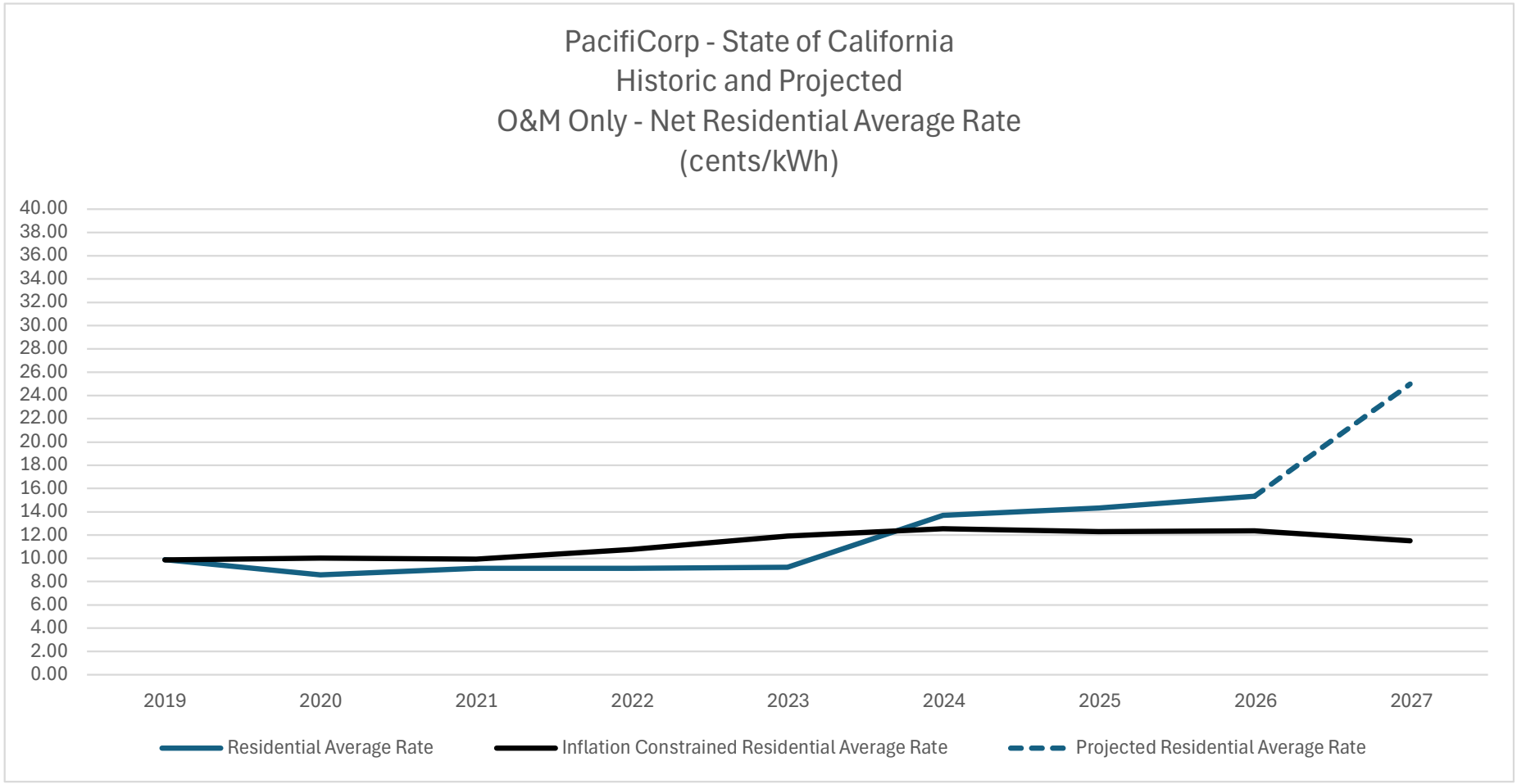
PacifiCorp
Present and Proposed
Essential Usage and Average Usage Monthly Bills, Affordabilty Ratios and Hours at Minimum Wage by Climate Zone
Schedule D and DL-6
Standard Residential Service and CARE Residential Service

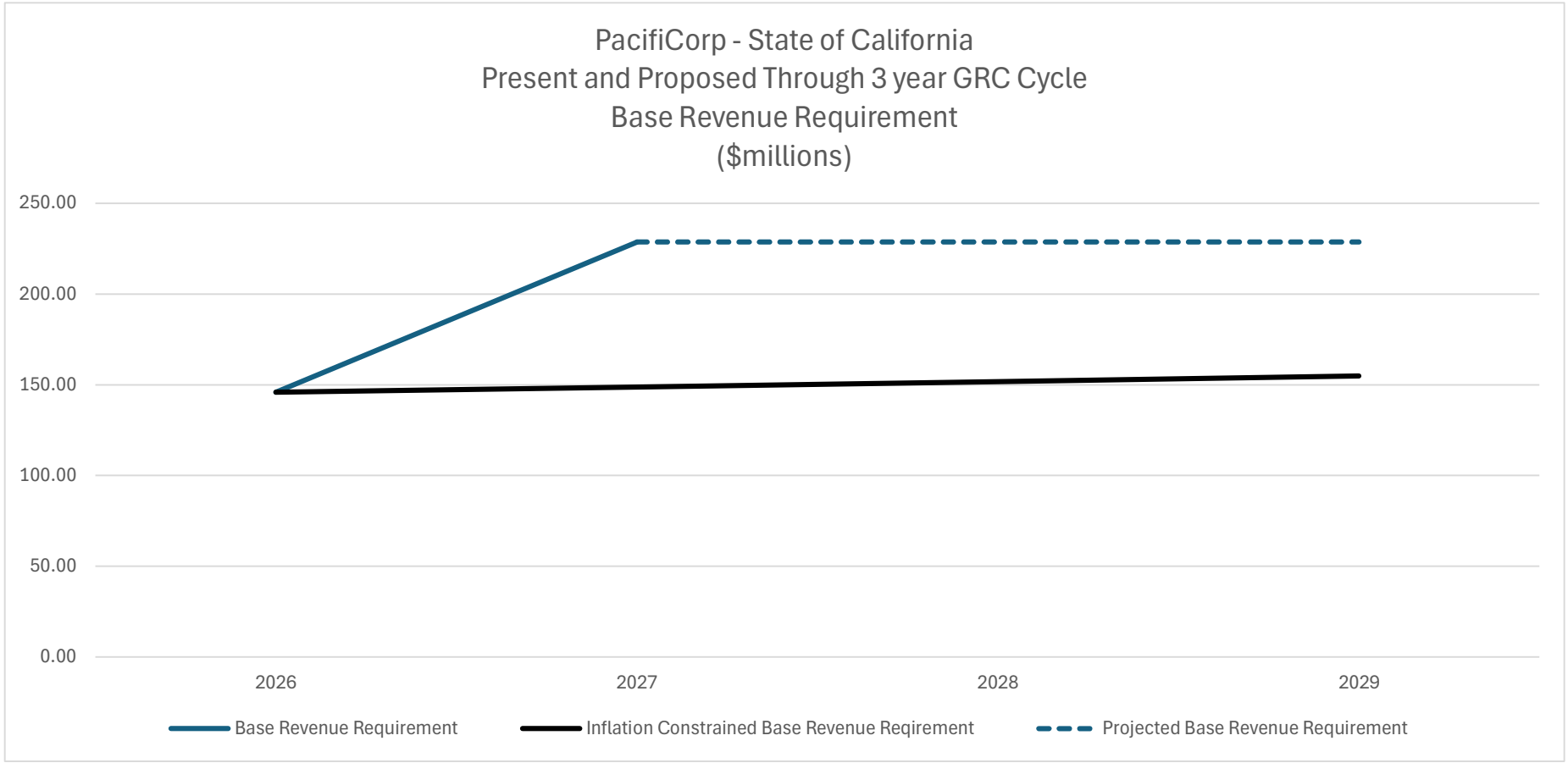
			Monthly Bill				Affordabilitly Ratio 20				Affordabilitly Ratio 50				Hours at Minimum Wage			
Climate Zone	Usage Type	kWh	Present Total $	Proposed Total $	Change Total $	Change %	Present AR 20	Proposed AR 20	Change AR 20	Change % AR 20	Present AR 50	Proposed AR 50	Change AR 50	Change % AR 50	Present HM	Proposed HM	Change HM	Change % HM
Schedule D Standard Residential Essential Monthly Usage Bills by Climate Zone															California Hourly Minimum Wage:			$16.90
Del Norte																		
	Basic Use	659	$183.29	$277.19	$93.90	51.2%												
	All Electric	838	$219.48	$334.64	$115.16	52.5%												
	Weighted Average		$212.19	$312.99	$100.80	47.5%	15.57	22.45	6.88	44.2%	4.83	6.93	2.10	43.5%	12.56	18.52	5.96	47.5%
All Other Territory																		
	Basic Use	588	$168.94	$254.40	$85.46	50.6%												
	All Electric	786	$208.97	$317.95	$108.98	52.2%												
	Weighted Average		$191.89	$290.83	$98.94	51.6%	14.64	21.69	7.05	48.2%	4.40	6.48	2.08	47.3%	11.35	17.21	5.85	51.6%
Schedule DL-6 CARE Tier 2 Residential Essential Monthly Usage Bills by Climate Zone																		
Del Norte																		
	Basic Use	659	$123.93	$190.60	$66.67	53.8%												
	All Electric	838	$151.07	$233.68	$82.61	54.7%												
	Weighted Average		$145.60	$225.00	$79.40	54.5%	10.68	16.14	5.46	51.1%	3.31	4.98	1.67	50.5%	8.62	13.31	4.70	54.5%
All Other Territory																		
	Basic Use	588	$113.16	$173.51	$60.35	53.3%												
	All Electric	786	$143.18	$221.17	$77.99	54.5%												
	Weighted Average		$130.37	$200.83	$70.46	54.0%	9.95	14.98	5.03	50.6%	2.99	4.48	1.49	49.8%	7.71	11.88	4.17	54.0%
Schedule DL-6 CARE Plus Tier 1 Residential Essential Monthly Usage Bills by Climate Zone																		
Del Norte																		
	Basic Use	659	$115.50	$177.17	$61.67	53.4%												
	All Electric	838	$142.64	$220.25	$77.61	54.4%												
	Weighted Average		$137.17	$211.57	$74.40	54.2%	10.07	15.18	5.11	50.7%	3.12	4.68	1.56	50.0%	8.12	12.52	4.40	54.2%
All Other Territory																		
	Basic Use	588	$104.73	$160.08	$55.35	52.9%												
	All Electric	786	$134.75	$207.74	$72.99	54.2%												
	Weighted Average		$121.94	$187.40	$65.46	53.7%	9.30	13.98	4.68	50.3%	2.79	4.18	1.39	49.8%	7.22	11.09	3.87	53.7%
Schedule D Standard Residential Average Monthly Usage Bills by Climate Zone																		
Del Norte																		
	Basic Use	818	$220.01	$337.54	$117.54	53.4%												
	All Electric	875	$228.02	$348.68	$120.66	52.9%												
All Other Territory																		
	Basic Use	767	$210.27	$322.34	$112.07	53.3%												
	All Electric	869	$228.14	$349.45	$121.32	53.2%												
Schedule DL-6 CARE Tier 2 Residential Average Monthly Usage Bills by Climate Zone																		
Del Norte																		
	Basic Use	818	$151.47	$235.86	$84.40	55.7%												
	All Electric	875	$157.48	$244.21	$86.74	55.1%												
All Other Territory																		
	Basic Use	767	$144.16	$224.47	$80.31	55.7%												
	All Electric	869	$157.55	$244.80	$87.24	55.4%												
Schedule DL-6 CARE Plus Tier 1 Residential Average Monthly Usage Bills by Climate Zone																		
Del Norte																		
	Basic Use	818	$143.04	$222.43	$79.40	55.5%												
	All Electric	875	$149.05	$230.78	$81.74	54.8%												
All Other Territory																		
	Basic Use	767	$135.73	$211.04	$75.31	55.5%												
	All Electric	869	$149.12	$231.37	$82.24	55.2%												

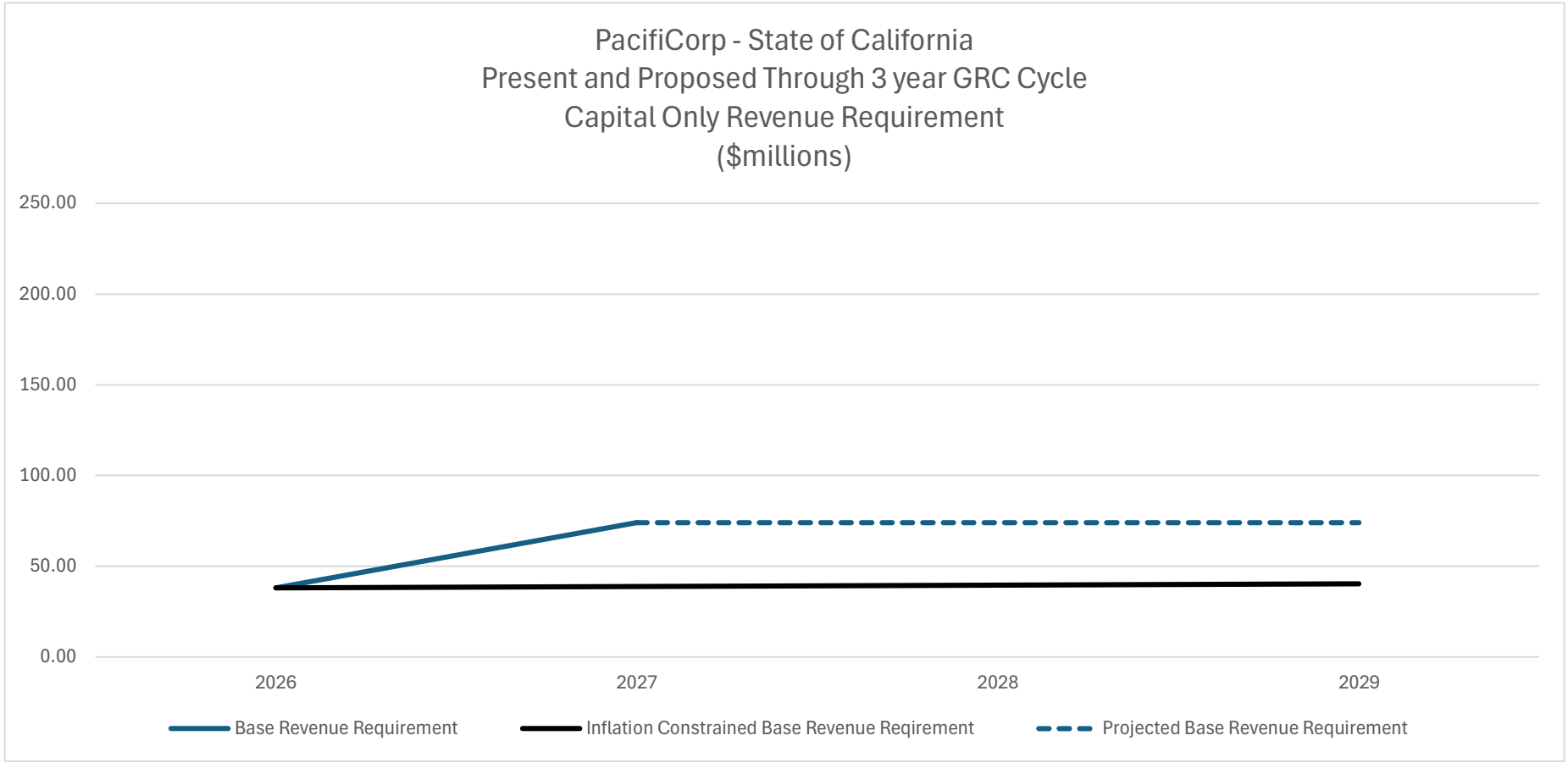
Note: Weighted Average Essential Bills and Affordability Ratio values based on results from the 2022 Affordability Calculator 10/1/23 version. Year assumptions: Present 2026; Proposed 2027
California Minimum Wage effective January 1, 2026. Source: https://www.dir.ca.gov/dlse/

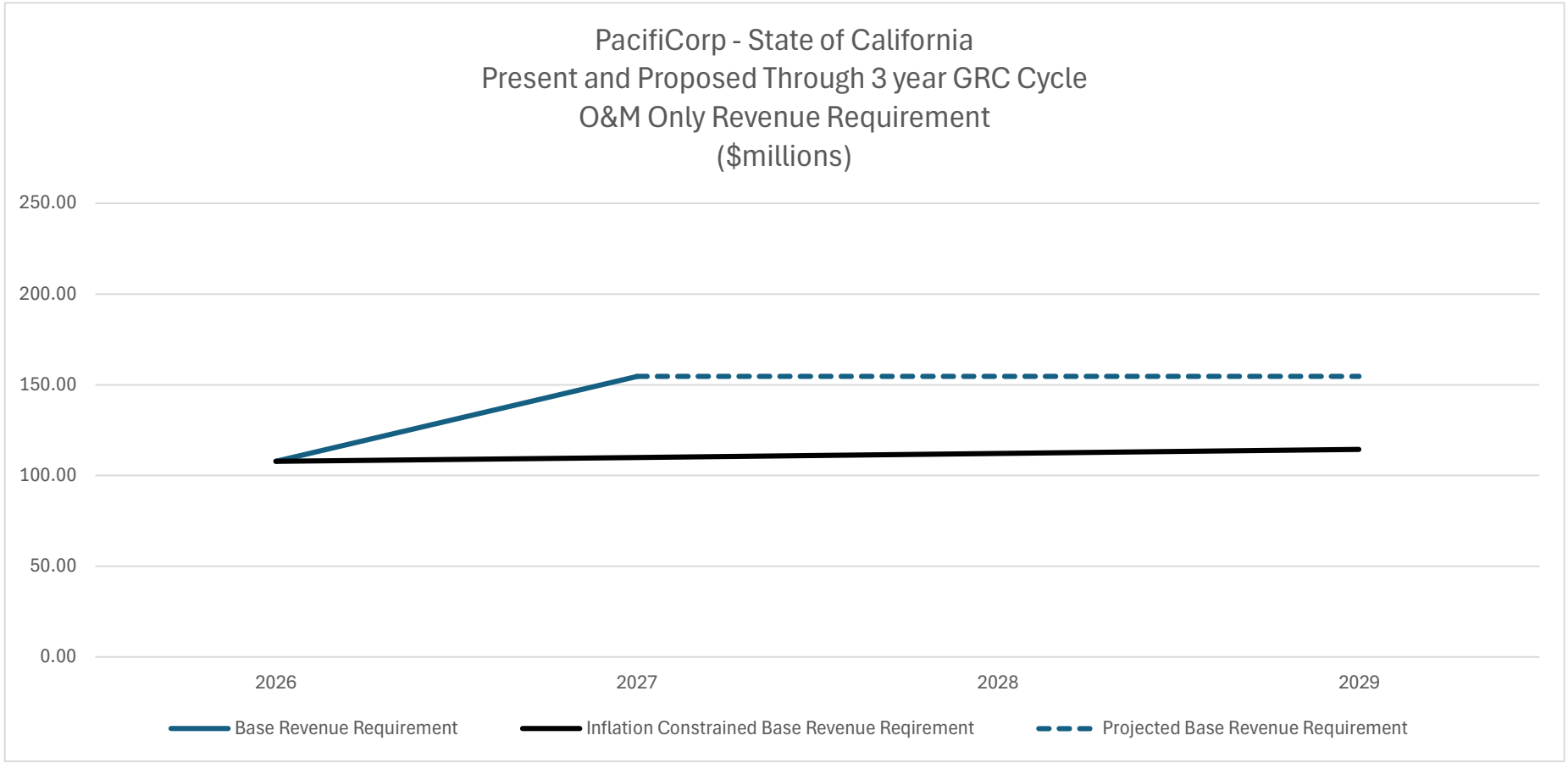

PacifiCorp - State of California
Historic and Projected
Net Residential Average Rate
(cents/kWh)
40.00
38.00
36.00
34.00
32.00
30.00
28.00
26.00
24.00
22.00
20.00
18.00
16.00
14.00
12.00
10.00
8.00
6.00
4.00
2.00
0.00
2019
2020
2021
2022
2023
2024
2025
2026
2027
Residential Average Rate
Inflation Constrained Residential Average Rate
Projected Residential Average Rate


PacifiCorp - State of California
Historic and Projected
Capital Only - Net Residential Average Rate
(cents/kWh)
40.00
38.00
36.00
34.00
32.00
30.00
28.00
26.00
24.00
22.00
20.00
18.00
16.00
14.00
12.00
10.00
8.00
6.00
4.00
2.00
0.00
2019
2020
2021
2022
2023
2024
2025
2026
2027
Residential Average Rate
Inflation Constrained Residential Average Rate
Projected Residential Average Rate


PacifiCorp - State of California
Historic and Projected
O&M Only - Net Residential Average Rate
(cents/kWh)
40.00
38.00
36.00
34.00
32.00
30.00
28.00
26.00
24.00
22.00
20.00
18.00
16.00
14.00
12.00
10.00
8.00
6.00
4.00
2.00
0.00
2019
2020
2021
2022
2023
2024
2025
2026
2027
Residential Average Rate
Inflation Constrained Residential Average Rate
Projected Residential Average Rate


PacifiCorp - State of California
Present and Proposed Through 3 year GRC Cycle
Base Revenue Requirement
($millions)
250.00
200.00
150.00
100.00
50.00
0.00
2026
2027
2028
2029
Base Revenue Requirement
Inflation Constrained Base Revenue Reqirement
Projected Base Revenue Requirement


PacifiCorp - State of California
Present and Proposed Through 3 year GRC Cycle
Capital Only Revenue Requirement
($millions)
250.00
200.00
150.00
100.00
50.00
0.00
2026
2027
2028
2029
Base Revenue Requirement
Inflation Constrained Base Revenue Reqirement
Projected Base Revenue Requirement


PacifiCorp - State of California
Present and Proposed Through 3 year GRC Cycle
O&M Only Revenue Requirement
($millions)
250.00
200.00
150.00
100.00
50.00
0.00
2026
2027
2028
2029
Base Revenue Requirement
Inflation Constrained Base Revenue Reqirement
Projected Base Revenue Requirement