

PacifiCorp
 Cost Of Service By Rate Schedule
 State of Idaho
 12 Months Ending Dec 31, 1998
 Rolled-In, Contracts Situs, Irrigation Firm
 BaseCase Allocation Factors

11.485% = Target Return On Rate Base

A	B	C	D	E	F	G	H	I	J	K	L
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Increase (Decrease) to = ROR	Percentage
1	01	Residential	22,476,230	14.27%	2.01	22,450,375	9,289,199	2,883,773	10,277,402	(25,856)	-0.12%
2	36	Residential - TOD	19,843,185	12.29%	1.73	20,945,133	9,440,975	2,767,632	8,736,526	1,101,948	5.55%
3	06	General Service - Large	13,348,033	12.76%	1.79	13,851,066	8,126,694	2,474,753	3,249,619	503,033	3.77%
4	08	General Service - Medium Voltage	171,390	14.77%	2.08	167,071	99,082	29,801	38,189	(4,319)	-2.52%
5	09	General Service - High Voltage	5,138,810	14.80%	2.08	5,047,558	3,683,116	1,078,474	285,969	(91,252)	-1.78%
6	10	Irrigation	24,596,991	3.73%	0.52	35,258,799	16,451,175	5,292,984	13,514,640	10,661,809	43.35%
7	07,11,12	Street & Area Lighting	344,796	3.19%	0.45	420,300	53,543	13,438	353,319	75,503	21.90%
8	12	Traffic Signals	20,284	2.17%	0.30	32,174	6,055	1,714	24,404	11,890	58.62%
9	19	Space Heating	1,065,284	17.75%	2.49	968,035	509,543	154,166	304,326	(97,249)	-9.13%
10	23	General Service - Small	7,013,788	12.12%	1.70	7,411,021	3,213,558	1,059,300	3,138,162	397,233	5.66%
11	-	-	26,003,379	-1.28%	(0.18)	41,132,315	32,863,462	8,188,662	80,190	15,128,936	58.18%
12	-	-	4,707,080	8.86%	1.25	5,481,331	4,180,801	1,260,422	40,108	774,252	16.45%
13		Idaho Total Utah Jurisdiction - Firm	\$124,729,248	7.12%	1.00	\$153,165,177	\$87,917,203	\$25,205,121	\$40,042,854	28,435,929	22.80%

Footnotes:

- Column D : Annual revenues based on 1997 usage priced at current Idaho tariff.
- Column E : Calculated Return on Ratebase per 1996 Embedded Cost of Service Study
- Column F : Rate of Return Index. Rate of return by rate schedule, divided by Idaho Jurisdiction's normalized rate of return.
- Column G : Calculated Full Cost of Service at Jurisdictional Rate of Return per the 1996 Embedded COS Study
- Column H : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the 1996 Embedded COS Study.
- Column I : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the 1996 Embedded COS Study.
- Column J : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the 1996 Embedded COS Study.
- Column K : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Solved for a Target Return on Rate Base in order to generate an increase of \$15,128,936 to Monsanto.