Tab 5 - Cost of Service
Allocation Factors

COS Factor Table

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
12 Months Ending March 2004
State of Idaho
Class Allocation Factors

A	B		C	D	E	F	G	H	I	J	K	L	M	N
COS Factor	DESCRIPTION	Dmd Eng Split	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Factor
A	Direct Assignment													
F10	Coincident Peak, System	75% / 25%	0.175015	0.155676	0.182131	0.001407	0.039385	0.320045	0.000649	0.000116	0.006485	0.067995	0.051115	1.000000
F11	Coincident Peak, System	50% / 50%	0.169631	0.155643	0.177862	0.001378	0.040494	0.329901	0.000848	0.000119	0.006260	0.064777	0.053086	1.000000
F12	Coincident Peak, System	100% / 0%	0.180400	0.155709	0.186400	0.001436	0.038277	0.310189	0.000451	0.000112	0.006670	0.071213	0.049143	1.000000
F13	SS Generation Combustion Turbine	SSCCT	0.154255	0.125837	0.172598	0.001304	0.034839	0.393816	0.000243	0.000103	0.005602	0.067062	0.044340	1.000000
F14	SS Gen Combustion Turbine	SSGCT	0.149432	0.126267	0.167214	0.001259	0.035540	0.405704	0.000459	0.000106	0.005362	0.062873	0.045784	1.000000
F15	SS Capacity Cholla	SSCCH	0.221095	0.202924	0.204667	0.001617	0.043310	0.184509	0.000836	0.000123	0.008003	0.076689	0.056228	1.000000
F16	SS Generation Cholla	SSGCH	0.214687	0.201526	0.202750	0.001618	0.044966	0.191249	0.000987	0.000129	0.007915	0.075149	0.059025	1.000000
F17	SS Capacity Contract	SSCC	0.099572	0.065651	0.144082	0.000872	0.026824	0.570843	0.000000	0.000084	0.003294	0.056950	0.031829	1.000000
F18	SS Generation Contract	SSGC	0.096406	0.067375	0.135685	0.000833	0.026555	0.586381	0.000198	0.000084	0.003061	0.051199	0.032223	1.000000
F20	12 Weighted Distribution Peaks		0.175946	0.113953	0.139478	0.001047	0.000000	0.512919	0.000259	0.000086	0.004737	0.051575	0.000000	1.000000
F21	Transformers - NCP		0.190360	0.177337	0.091427	0.000000	0.000000	0.458818	0.000759	0.000043	0.004878	0.076379	0.000000	1.000000
F22	Secondary Lines - NCP		0.428665	0.399340	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.171995	0.000000	1.000000
F30	MWH @ Input		0.158863	0.155577	0.169324	0.001320	0.042711	0.349612	0.001244	0.000127	0.005851	0.058341	0.057029	1.000000
F33	SS Energy Combustion Turbine	SSECT	0.134962	0.127555	0.151060	0.001123	0.037645	0.441367	0.001109	0.000115	0.004642	0.050305	0.050116	1.000000
F35	SS Energy Cholla	SSECH	0.195461	0.197332	0.196999	0.001623	0.049934	0.211466	0.001442	0.000146	0.007652	0.070531	0.067414	1.000000
F37	SSystem Energy Purchase	SSEC	0.086908	0.072549	0.110494	0.000714	0.025749	0.632995	0.000790	0.000084	0.002365	0.033947	0.033406	1.000000
F40	Average Customers		0.523572	0.260313	0.019854	0.000065	0.000179	0.074501	0.010643	0.000407	0.005305	0.105144	0.000016	1.000000
F41	Weighted Customers Acct 902		0.474925	0.236126	0.027554	0.001013	0.001213	0.132454	0.000579	0.000022	0.003080	0.123033	0.000000	1.000000
F42	Weighted Customers Acct 903		0.437715	0.217626	0.038840	0.000127	0.005400	0.204914	0.008008	0.000306	0.004435	0.082628	0.000000	1.000000
F43	Residential Split		0.667919	0.332081	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
F44	Commercial Split		0.000000	0.000000	0.152367	0.000000	0.000000	0.000000	0.000000	0.000000	0.040714	0.806919	0.000000	1.000000
F45	Industrial / Irrigation Split		0.000000	0.000000	0.000000	0.000871	0.002394	0.996517	0.000000	0.000000	0.000000	0.000000	0.000218	1.000000
F46	Lighting / OSPA Split		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.963181	0.036819	0.000000	0.000000	0.000000	1.000000
F47	Wtd Customers Acct 902 - Irrigation		0.509034	0.253085	0.029533	0.001086	0.001300	0.070146	0.000621	0.000024	0.003301	0.131870	0.000000	1.000000
F48	Wtd Customers Acct 903 - Irrigation		0.488339	0.242796	0.043332	0.000142	0.006024	0.112958	0.008934	0.000342	0.004948	0.092184	0.000000	1.000000
F50	Customer Advances		0.157137	0.128385	0.307742	0.000170	0.024700	0.191055	0.000000	0.000000	0.016272	0.170494	0.004046	1.000000
F51	Security Deposits		0.297002	0.235814	0.125349	0.000000	0.000000	0.139689	0.002114	0.000000	0.011490	0.188542	0.000000	1.000000
F60	Meters		0.376159	0.187021	0.061624	0.003508	0.015582	0.263334	0.000000	0.000227	0.004929	0.087615	0.000000	1.000000
F70	Services		0.519509	0.258293	0.068469	0.000000	0.000000	0.000000	0.000000	0.000518	0.007555	0.145656	0.000000	1.000000
F80	Uncollectables		0.378430	0.309187	0.181138	0.000308	0.017765	0.005654	0.000000	0.000000	0.009232	0.097715	0.000571	1.000000
F101	Rate Base		0.197504	0.159485	0.158366	0.001220	0.028360	0.340394	0.001925	0.000120	0.005932	0.069822	0.036872	1.000000
F101G	Generation Rate Base		0.174882	0.156514	0.181382	0.001403	0.039653	0.319866	0.000704	0.000117	0.006437	0.067464	0.051579	1.000000
F101T	Transmission Rate Base		0.175084	0.155491	0.181586	0.001403	0.039264	0.319233	0.000659	0.000116	0.006451	0.067891	0.052822	1.000000
F101D	Distribution Rate Base		0.230320	0.160221	0.108918	0.000834	0.001088	0.416317	0.004490	0.000108	0.004654	0.073041	0.000007	1.000000
F101R	Retail Rate Base		0.389820	0.206830	0.061044	0.000354	0.007450	0.236255	0.006976	0.000258	0.004670	0.082009	0.004333	1.000000
F101M	Misc Rate Base		0.528456	0.261819	0.017775	0.000048	-0.000230	0.070524	0.010769	0.000411	0.005296	0.105663	-0.000531	1.000000
F102	SGP - System Gross Plant		0.193136	0.158636	0.160622	0.001232	0.028331	0.342914	0.002146	0.000115	0.005976	0.070084	0.036809	1.000000
F102G	SGGP - System Gross Generation Plant		0.176542	0.157448	0.182856	0.001415	0.039590	0.315197	0.000664	0.000116	0.006514	0.068249	0.051410	1.000000
F102T	SGTP - System Gross Transmission Plant		0.174686	0.155383	0.181788	0.001404	0.039311	0.319443	0.000648	0.000115	0.006453	0.067867	0.052901	1.000000
F102D	SGDP - System Gross Distribution Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F102R	SGTP - System Gross Retail Plant		0.193136	0.158636	0.160622	0.001232	0.028331	0.342914	0.002146	0.000115	0.005976	0.070084	0.036809	1.000000
F102M	SGDP - System Gross Misc Plant		0.193136	0.158636	0.160622	0.001232	0.028331	0.342914	0.002146	0.000115	0.005976	0.070084	0.036809	1.000000
F104	SNP - System Net Plant		0.192158	0.157451	0.159649	0.001230	0.028032	0.347907	0.001783	0.000114	0.005910	0.069338	0.036427	1.000000
F104G	SNP - System Net Generation Plant		0.174685	0.156160	0.181588	0.001404	0.039580	0.320316	0.000685	0.000116	0.006439	0.067570	0.051456	1.000000
F104T	SNP - System Net Transmission Plant		0.174858	0.155438	0.181710	0.001404	0.039293	0.319325	0.000653	0.000115	0.006453	0.067879	0.052872	1.000000
F104D	SNP - System Net Distribution Plant		0.230020	0.160218	0.109070	0.000833	0.001089	0.416562	0.004330	0.000108	0.004660	0.073099	0.000012	1.000000
F104R	SNP - System Net Retail Plant		0.390538	0.205357	0.057018	0.000300	0.005999	0.245897	0.007308	0.000264	0.004569	0.080643	0.002107	1.000000
F104M	SNP - System Net Misc Plant		0.192158	0.157451	0.159649	0.001230	0.028032	0.347907	0.001783	0.000114	0.005910	0.069338	0.036427	1.000000
F105	STP - System Prod & Trans Plant		0.175956	0.156795	0.182519	0.001411	0.039502	0.316538	0.000659	0.000116	0.006495	0.068128	0.051881	1.000000
F105G	SGGP - System Gross Generation Plant		0.176542	0.157448	0.182856	0.001415	0.039590	0.315197	0.000664	0.000116	0.006514	0.068249	0.051410	1.000000
F105T	SGTP - System Gross Transmission Plant		0.174686	0.155383	0.181788	0.001404	0.039311	0.319443	0.000648	0.000115	0.006453	0.067867	0.052901	1.000000
F105D	SGDP - System Gross Distribution Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule - COS Factor Summary
12 Months Ending March 2004
State of Idaho
Class Allocation Factors

A	B		C	D	E	F	G	H	I	J	K	L	M	N
COS Factor	DESCRIPTION	Dmd Eng Split	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Factor
F105R	SGTP - System Gross Retail Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F105M	SGDP - System Gross Misc Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F106	STP - System Transmission Plant		0.174686	0.155383	0.181788	0.001404	0.039311	0.319443	0.000648	0.000115	0.006453	0.067867	0.052901	1.000000
F107	STP - System Trans & Dist Plant		0.208787	0.159757	0.139652	0.001059	0.017712	0.369055	0.003544	0.000114	0.005468	0.071814	0.023038	1.000000
F107G	SGGP - System Gross Generation Plant		0.176542	0.157448	0.182856	0.001415	0.039590	0.315197	0.000664	0.000116	0.006514	0.068249	0.051410	1.000000
F107T	SGTP - System Gross Transmission Plant		0.174686	0.155383	0.181788	0.001404	0.039311	0.319443	0.000648	0.000115	0.006453	0.067867	0.052901	1.000000
F107D	SGDP - System Gross Distribution Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F107R	SGTP - System Gross Retail Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F107M	SGDP - System Gross Misc Plant		0.235095	0.163131	0.107146	0.000792	0.001049	0.407328	0.005778	0.000114	0.004707	0.074858	0.000000	1.000000
F108	SGP - System General Plant		0.196636	0.159633	0.148561	0.001136	0.025526	0.358579	0.002846	0.000121	0.005613	0.068036	0.033312	1.000000
F108G	SGGP - System General Generation Plant		0.165479	0.156528	0.173962	0.001353	0.041621	0.336902	0.001053	0.000124	0.006086	0.061826	0.055067	1.000000
F108T	SGTP - System General Transmission Plant		0.176287	0.156004	0.181199	0.001399	0.039176	0.318015	0.000688	0.000116	0.006453	0.067990	0.052672	1.000000
F108D	SGDP - System General Distribution Plant		0.235812	0.163373	0.107004	0.000791	0.001114	0.406348	0.005781	0.000115	0.004710	0.074887	0.000066	1.000000
F108R	SGTP - System General Retail Plant		0.344088	0.193276	0.074917	0.000469	0.006589	0.286248	0.006619	0.000222	0.004701	0.078689	0.004181	1.000000
F108M	SGDP - System General Misc Plant		0.235812	0.163373	0.107004	0.000791	0.001114	0.406348	0.005781	0.000115	0.004710	0.074887	0.000066	1.000000
F110	SIP - System Intangible Plant		0.218024	0.165071	0.150381	0.001136	0.027537	0.323067	0.002573	0.000137	0.005885	0.071182	0.035008	1.000000
F118	Account 360		0.175946	0.113953	0.139478	0.001047	0.000000	0.512919	0.000259	0.000086	0.004737	0.051575	0.000000	1.000000
F119	Account 361		0.175946	0.113953	0.139478	0.001047	0.000000	0.512919	0.000259	0.000086	0.004737	0.051575	0.000000	1.000000
F120	Account 362		0.175946	0.113953	0.139478	0.001047	0.000000	0.512919	0.000259	0.000086	0.004737	0.051575	0.000000	1.000000
F121	Account 364		0.211667	0.154730	0.118540	0.000890	0.000000	0.435921	0.005391	0.000073	0.004026	0.068763	0.000000	1.000000
F122	Account 365		0.195327	0.136201	0.127773	0.000959	0.000000	0.469874	0.004499	0.000079	0.004339	0.060948	0.000000	1.000000
F123	Account 366		0.247224	0.194528	0.099908	0.000750	0.000000	0.367404	0.001161	0.000061	0.003393	0.085570	0.000000	1.000000
F124	Account 367		0.195638	0.136537	0.127642	0.000958	0.000000	0.469393	0.004329	0.000078	0.004335	0.061090	0.000000	1.000000
F125	Account 368		0.190360	0.177337	0.091427	0.000000	0.000000	0.458818	0.000759	0.000043	0.004878	0.076379	0.000000	1.000000
F126	Account 369		0.519509	0.258293	0.068469	0.000000	0.000000	0.000000	0.000000	0.000518	0.007555	0.145656	0.000000	1.000000
F127	Account 370		0.376159	0.187021	0.061624	0.003508	0.015582	0.263334	0.000000	0.000227	0.004929	0.087615	0.000000	1.000000
F128	Account 371		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
F129	Account 372		0.175946	0.113953	0.139478	0.001047	0.000000	0.512919	0.000259	0.000086	0.004737	0.051575	0.000000	1.000000
F130	Account 373		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000
F131	Account 581 thru 587 & 591 thru 597		0.235094	0.149878	0.110423	0.001153	0.001905	0.396909	0.030675	0.000122	0.004473	0.069368	0.000000	1.000000
F132	Account 364 + 365		0.205208	0.147406	0.122189	0.000917	0.000000	0.449343	0.005038	0.000075	0.004150	0.065674	0.000000	1.000000
F133	Account 366 + 367		0.207433	0.149797	0.121300	0.000911	0.000000	0.446072	0.003605	0.000075	0.004119	0.066688	0.000000	1.000000
F134	Account 364 + 365 + 369 (OH)		0.224482	0.154206	0.118895	0.000861	0.000000	0.421788	0.004729	0.000102	0.004358	0.070578	0.000000	1.000000
F135	Account 366 + 367 + 369 (UG)		0.308212	0.184834	0.104239	0.000617	0.000000	0.302022	0.002441	0.000218	0.005229	0.092189	0.000000	1.000000
F136	Account 902 + 903 + 904		0.492340	0.248880	0.042848	0.000500	0.004659	0.093359	0.005531	0.000211	0.004479	0.107174	0.000019	1.000000
F137	Total O & M Expense		0.185442	0.157219	0.167099	0.001311	0.035667	0.331040	0.002899	0.000123	0.006029	0.066793	0.046377	1.000000
F137G	Generation O & M Exp		0.168362	0.153836	0.177199	0.001368	0.040165	0.334668	0.000827	0.000119	0.006203	0.064669	0.052583	1.000000
F137T	Transmission O & M Exp		0.174712	0.155562	0.181684	0.001404	0.039378	0.320152	0.000663	0.000116	0.006449	0.067794	0.052086	1.000000
F137D	Distribution O & M Exp		0.235139	0.153803	0.109447	0.001047	0.001656	0.399922	0.023330	0.000119	0.004542	0.070990	0.000004	1.000000
F137R	Retail O & M Exp (Customer)		0.499440	0.251461	0.036998	0.000384	0.003488	0.089921	0.006895	0.000263	0.004699	0.106400	0.000050	1.000000
F137M	Misc & Customer O & M Exp		0.199837	0.163272	0.158850	0.001400	0.033147	0.330199	0.002302	0.000151	0.006217	0.071323	0.033301	1.000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)		0.219036	0.163559	0.151929	0.001238	0.028566	0.315003	0.006852	0.000132	0.005822	0.071587	0.036276	1.000000
F138G	Generation O & M Exp (less fuel & purchased power)		0.174309	0.155058	0.181601	0.001402	0.039324	0.322299	0.000653	0.000115	0.006427	0.067763	0.051048	1.000000
F138T	Transmission O & M Exp - (less wheeling exp)		0.174686	0.155383	0.181788	0.001404	0.039311	0.319443	0.000648	0.000115	0.006453	0.067867	0.052901	1.000000
F138D	Distribution O & M Exp		0.235094	0.149878	0.110423	0.001153	0.001905	0.396909	0.030675	0.000122	0.004473	0.069368	0.000000	1.000000
F138R	Retail O & M Exp (Customer)		0.500683	0.251934	0.036705	0.000384	0.003462	0.088321	0.006897	0.000264	0.004700	0.106632	0.000019	1.000000
F138M	Misc & Customer O & M Exp		0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.000000
F140	Revenue Requirement Before Rev Credits		0.189160	0.157890	0.164280	0.001283	0.033407	0.333983	0.002774	0.000122	0.005992	0.067712	0.043397	1.000000
F140G	Revenue Requirement Before Rev Credits		0.169681	0.154354	0.178037	0.001375	0.040049	0.331731	0.000802	0.000118	0.006250	0.065241	0.052362	1.000000
F140T	Revenue Requirement Before Rev Credits		0.174856	0.155511	0.181671	0.001404	0.039324	0.319644	0.000659	0.000116	0.006451	0.067846	0.052520	1.000000
F140D	Revenue Requirement Before Rev Credits		0.233425	0.158019	0.108770	0.000929	0.001403	0.406731	0.013471	0.000114	0.004602	0.072476	0.000060	1.000000
F140R	Revenue Requirement Before Rev Credits		0.490321	0.247139	0.038180	0.000365	0.003795	0.104376	0.006977	0.000266	0.004680	0.103668	0.000234	1.000000
F140M	Revenue Requirement Before Rev Credits		0.437937	0.234674	0.056635	0.000420	0.008963	0.142053	0.008436	0.000339	0.005550	0.096204	0.008788	1.000000
F141	Revenues		0.199837	0.163272	0.158850	0.001400	0.033147	0.330199	0.002302	0.000151	0.006217	0.071323	0.033301	1.000000

Cost Of S[illegible]ifiCorp
[illegible] By Rate Schedule
[illegible]f Idaho
12 Months [illegible]nding March 2004

Factor Name	GEN	TRN	Distribution	Retail	Misc	TOTAL	Factor Description
ACCMDIT	0.480693	0.193436	0.323798	0.002073	0.000000	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.516494	0.175511	0.305920	0.002075	0.000000	1.000000	Book Depreciation
COM-EQ	0.169180	0.306895	0.478292	0.045633	0.000000	1.000000	Communication Equipment
CUST	0.000000	0.000000	0.000000	1.000000	0.000000	1.000000	Distribution Retail
CWC	0.803873	0.066512	0.093112	0.032739	0.003765	1.000000	Cash Working Capital
DDS2	0.629405	0.097906	0.164763	0.107926	0.000000	1.000000	Deferred Debits - Situs
DDS6	0.437724	0.208752	0.351304	0.000000	0.002220	1.000000	Deferred Debits - Situs
DDSO2	0.270877	0.073746	0.422024	0.000000	0.233353	1.000000	Deferred Debits - System Overhead
DDSO6	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000	Deferred Debits - System Overhead
DEFSG	0.432140	0.567860	0.000000	0.000000	0.000000	1.000000	Deferred Debit - System Generation
DITEXP	0.367875	0.270762	0.360116	0.001247	0.000000	1.000000	Deferred Income Tax - Expense
DMSC	0.000000	0.000000	0.000000	0.000000	1.000000	1.000000	Distribution Miscellaneous
DPW	0.000000	0.000000	1.000000	0.000000	0.000000	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	0.000000	0.000000	1.000000	Environmental Services Department
FERC	0.704213	0.295787	0.000000	0.000000	0.000000	1.000000	FERC Fees
FIT	-0.025794	0.331908	0.400764	0.031500	0.261622	1.000000	Federal Income Taxes
G	0.244309	0.215911	0.512533	0.027247	0.000000	1.000000	General Plant
G-DGP	0.569294	0.430706	0.000000	0.000000	0.000000	1.000000	General Plant - DGP Factor
G-DGU	0.573984	0.393018	0.032998	0.000000	0.000000	1.000000	General Plant - DGU Factor
GP	0.437728	0.203250	0.350057	0.008965	0.000000	1.000000	Total Plant
G-SG	0.693039	0.282713	0.024248	0.000000	0.000000	1.000000	General Plant - SG Factor
G-SITUS	0.000031	0.201343	0.798626	0.000000	0.000000	1.000000	General Plant - SITUS Factor
I	0.445679	0.157224	0.235406	0.161691	0.000000	1.000000	Intangible Plant
IBT	0.107231	0.289414	0.348452	0.026563	0.228339	1.000000	Income Before Taxes
I-DGP	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	Intangible Plant - DGU Factor
I-SG	0.879272	0.104051	0.016676	0.000000	0.000000	1.000000	Intangible Plant - SG Factor
I-SITUS	0.372912	0.233738	0.393351	0.000000	0.000000	1.000000	Intangible Plant - SITUS Factor
LABOR	0.511660	0.052069	0.256682	0.179590	0.000000	1.000000	Direct Labor Expense
MSS	0.822552	0.050904	0.126544	0.000000	0.000000	1.000000	Materials & Supplies
NONE	0.000000	0.000000	0.000000	0.000000	0.000000		Not Functionalized
NUTIL	0.000000	0.000000	0.000000	0.000000	0.000000		Non-Utility
OTHDGP	0.162043	0.837957	0.000000	0.000000	0.000000	1.000000	Other Revenues - DGP Factor
OTHDGU	0.162043	0.837957	0.000000	0.000000	0.000000	1.000000	Other Revenues - DGU Factor
OTHSE	0.170101	0.829876	0.000000	0.000000	0.000023	1.000000	Other Revenues - SE Factor
OTHSG	0.162043	0.837957	0.000000	0.000000	0.000000	1.000000	Other Revenues - SG Factor
OTHSGR	0.162043	0.837957	0.000000	0.000000	0.000000	1.000000	Other Revenues - Rolled-In SG Factor
OTHSITUS	0.636814	0.303699	0.552262	0.000000	-0.492775	1.000000	Other Revenues - Situs
OTHSO	0.438698	0.209217	0.352085	0.000000	0.000000	1.000000	Other Revenues - SO Factor
P	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	Production
PT	0.678779	0.321221	0.000000	0.000000	0.000000	1.000000	Production / Transmission
PTD	0.479238	0.226791	0.293971	0.000000	0.000000	1.000000	Prod, Trans, Dist Plant
REVREQ	0.878565	0.121435	0.000000	0.000000	0.000000	1.000000	Revenue Requirement
SCHMA	0.431267	0.151115	0.398314	0.023955	-0.004650	1.000000	Schedule M Additions
SCHMAF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.588772	0.127818	0.248224	0.035185	0.000000	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.511660	0.052069	0.256682	0.179590	0.000000	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.429116	0.151433	0.400363	0.023802	-0.004714	1.000000	Schedule M Additions - Temporary
SCHMAT-GPS	0.438698	0.209217	0.352085	0.000000	0.000000	1.000000	Schedule M Additions - Temporary-GPS
SCHMAT-SE	1.005605	-0.002089	-0.003516	0.000000	0.000000	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	0.454002	0.066611	0.213482	0.180086	0.085819	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.438698	0.209217	0.352085	0.000000	0.000000	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.122314	0.207448	0.128374	-0.035238	0.577101	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.405464	0.174769	0.403146	0.016051	0.000571	1.000000	Schedule M Deductions
SCHMDF	1.000000	0.000000	0.000000	0.000000	0.000000	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.578183	0.084927	0.236976	0.099914	0.000000	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO	0.488770	0.101370	0.286612	0.123248	0.000000	1.000000	Schedule M Deductions - Permanent SO
SCHMDT	0.397325	0.179001	0.410974	0.012102	0.000598	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.437728	0.203250	0.350057	0.008965	0.000000	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.132190	0.439369	0.428441	0.000000	0.000000	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	-0.098590	-0.019386	1.181956	-0.049180	-0.014800	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.438484	0.207903	0.351639	0.001974	0.000000	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.559007	-0.047479	0.195767	0.292706	0.000000	1.000000	Schedule M Deductions - Temporary-SO
STEP_UP	0.063646	0.936354	0.000000	0.000000	0.000000	1.000000	Step Up Transformers
T	0.000000	1.000000	0.000000	0.000000	0.000000	1.000000	Transmission
T_SPLIT	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	Transmission Split
TAXDEPR	0.362804	0.180608	0.453664	0.002924	0.000000	1.000000	Tax Depreciation
TD	0.000000	0.372735	0.627265	0.000000	0.000000	1.000000	Transmission / Distribution
WSF	0.854709	0.145291	0.000000	0.000000	0.000000	1.000000	Wholesale Sales Firm

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
12 Months Ending March 2004
Distribution Sub-Functionalization Factors

A	B	C	D	E	F	G	H
Factor Name	SUB	PC	XFMR	METER	SERVICE	TOTAL	DESCRIPTION
SUBS	1.00000	-	-	-	-	1.00000	Substations
PC	-	1.00000	-	-	-	1.00000	Poles & Conductor
XFMR	-	-	1.00000	-	-	1.00000	Transformer
METR	-	-	-	1.00000	-	1.00000	Meters
SERV	-	-	-	-	1.00000	1.00000	Services
CUST	-	-	-	-	-	-	Customer Accounting & Service
MISC	-	-	-	-	-	-	Miscellaneous
PLNT	0.09286	0.49935	0.25775	0.06799	0.08206	1.00000	Distribution Plant
PLNT2	0.15681	0.84319	-	-	-	1.00000	Substations, Poles & Conductor
DiSom	0.11924	0.72469	0.02337	0.13270	-	1.00000	Dist. Cust. Acctg. Service, Sales O & M
INTN	0.09286	0.49935	0.25775	0.06799	0.08206	1.00000	Distribution Related Intangible Plant
GENL	0.09286	0.49935	0.25775	0.06799	0.08206	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.10678	0.52948	0.23382	0.06957	0.06034	1.00000	Distribution Rate Base

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
MSP Protocol
12 Months Ending March 2004
Demand Factors

	A		B	C	D	E	F	G	H	I	J	K	L		M
	Description		Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1		Total
1	Secondary		622,883	537,634	507,122			1,071,021	1,558	385	23,031	243,386			3,007,020
2															
3	Primary				136,479	4,958	-					2,499			143,935
4															
5	Sub-Transmission						132,161							-	132,161
6															
7	Transmission												169,682		169,682
8															
9	Total KW @ Input		622,883	537,634	643,600	4,958	132,161	1,071,021	1,558	385	23,031	245,885	169,682	-	3,452,799
10															
11	KW % = FACTOR 12		18.040%	15.571%	18.640%	0.144%	3.828%	31.019%	0.045%	0.011%	0.667%	7.121%	4.9143%	0.0000%	100.00%
12															
11	Total MWh @ Input		341,207	334,149	363,675	2,836	91,736	750,900	2,672	273	12,566	125,304	122,488	-	2,147,807
12															
13	MWh %		15.8863%	15.5577%	16.9324%	0.1320%	4.2711%	34.9612%	0.1244%	0.0127%	0.5851%	5.8341%	5.7029%	0.0000%	100.0000%
14															
15															
16	FACTOR 10 - 75% D / 25% E		17.502%	15.568%	18.213%	0.141%	3.939%	32.005%	0.065%	0.012%	0.647%	6.800%	5.1115%	0.0000%	100.0000%
17															
18															
19	FACTOR 11 - 50% D / 50% E		16.963%	15.564%	17.786%	0.138%	4.049%	32.990%	0.085%	0.012%	0.626%	6.478%	5.309%	0.000%	100.0000%
20															
21	FACTOR 13 - SSCCT - kW Input		47,982	39,143	53,688	406	10,837	122,500	75	32	1,743	20,860	13,792	-	311,059
22	FACTOR 13 - SSCCT	MSP	15.425%	12.584%	17.260%	0.130%	3.484%	39.382%	0.024%	0.010%	0.560%	6.706%	4.434%	0.000%	100.000%
23															
24	Weighted MWh @ Input		27,050	25,565	30,276	225	7,545	88,462	222	23	930	10,082	10,045	-	200,426
25	SSECT		13.496%	12.756%	15.106%	0.112%	3.765%	44.137%	0.111%	0.011%	0.464%	5.031%	5.0116%	0.000%	100.000%
26	FACTOR 14-SSGCT -75%D 25%E	MSP	14.943%	12.627%	16.721%	0.126%	3.554%	40.570%	0.046%	0.011%	0.536%	6.287%	4.578%	0.000%	100.000%
27															
28	FACTOR 15 - SSCCH - kW Input		57,304	52,594	53,046	419	11,225	47,821	217	32	2,074	19,876	14,573	-	259,181
29	FACTOR 15 - SSCCH - Cholla	MSP	22.109%	20.292%	20.467%	0.162%	4.331%	18.451%	0.084%	0.012%	0.800%	7.669%	5.623%	0.000%	100.000%
30															
31	Weighted MWh @ Input		30,254	30,543	30,491	251	7,729	32,731	223	23	1,184	10,917	10,434	-	154,780
32	SSECH		19.546%	19.733%	19.700%	0.162%	4.993%	21.147%	0.144%	0.015%	0.765%	7.053%	6.741%	0.000%	100.000%
30	FACTOR 16 - SSGCH 75%D 25%E	MSP	21.469%	20.153%	20.275%	0.162%	4.497%	19.125%	0.099%	0.013%	0.792%	7.515%	5.902%	0.000%	100.000%
31															
32	FACTOR 17 - SSCC - kW Input		38,596	25,447	55,848	338	10,397	221,267	-	33	1,277	22,075	12,337	-	387,615
33	FACTOR 17 - SSCC - Seasnl Cntr	MSP	9.957%	6.565%	14.408%	0.087%	2.682%	57.084%	0.000%	0.008%	0.329%	5.695%	3.183%	0.000%	100.000%
34															
35	Weighted MWh @ Input		24,375	20,347	30,989	200	7,221	177,531	222	23	663	9,521	9,369	-	280,462
36	SSEC		8.691%	7.255%	11.049%	0.071%	2.575%	63.299%	0.079%	0.008%	0.236%	3.395%	3.341%	0.000%	100.000%
37	FACTOR 18 - SSGC 75%D 25%E	MSP	9.641%	6.738%	13.569%	0.083%	2.655%	58.638%	0.020%	0.008%	0.306%	5.120%	3.222%	0.000%	100.000%

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending March 2004
Coincident Peaks @ Input

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :			Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Sum Of
	Peak Date:		COS	03	29	17	22	13	4	31	24	29	5	11	3	12
	Peak Time:		Sch	9:00	17:00	16:00	16:00	17:00	17:00	09:00	19:00	19:00	19:00	09:00	09:00	CPs
1	Residential															
2	Sch 001	sec	1	51,015	36,072	35,054	34,850	37,648	52,970	31,752	53,527	66,812	92,623	55,014	75,646	622,883
3	Sch 036	sec	5	48,570	33,169	24,350	23,671	28,567	24,721	32,918	49,717	74,538	87,841	53,089	56,483	537,634
4	Sch 007	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
5		Residential Total		99,585	69,241	59,404	58,521	66,215	77,691	64,669	103,244	141,350	180,365	108,103	132,130	1,160,517
6																
7	General Service															
8	Sch 006	sec	6	41,892	34,623	47,077	43,261	45,634	35,370	43,233	39,994	41,590	42,678	48,018	43,750	507,122
9	Sch 056	pri	6	13,024	11,480	14,652	12,463	11,368	10,274	13,436	12,108	9,667	7,526	10,238	10,242	136,479
10	Sch 007	sec	7	-	-	-	-	-	-	-	96	91	91	-	-	277
11	Sch 008	pri	8	441	601	350	357	331	296	346	405	356	484	449	543	4,958
12	Sch 009	pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 009	sub trn	9	10,840	9,961	9,487	8,964	12,465	10,692	9,648	10,124	11,261	13,521	12,585	12,613	132,161
14	Sch 023	sec	23	19,669	17,872	21,624	19,695	23,800	21,875	22,199	15,191	17,978	19,464	23,434	20,585	243,386
15	Sch 073	pri	23	112	240	374	395	365	393	192	64	77	78	126	82	2,499
16	Sch 041	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Sch 042	sec	19	2,079	1,453	1,188	1,151	1,541	1,158	1,642	1,287	2,453	2,496	3,790	2,793	23,031
18	Sch 043	sec	23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sch 151	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC	182,780	99,085	107,253	108,555	118,262	115,421	175,322	181,833	173,309	112,935	187,870	172,599	1,735,223
21	Contract 2		SC	-	70,817	70,817	70,817	70,817	70,817	-	-	-	70,817	-	-	424,902
22	Contract 1		SC	16,352	15,246	13,995	6,648	15,366	15,841	16,046	16,329	13,932	14,412	11,279	14,235	169,682
23		Gen Service Total		287,188	261,377	286,818	272,307	299,951	282,138	282,063	277,431	270,713	284,502	297,789	277,443	3,379,720
24																
25	Irrigation															
26	Sch 010	com	10	20,200	122,193	238,524	228,187	216,302	192,270	40,922	8,110	80	42	204	3,987	1,071,021
27		Irrigation Total		20,200	122,193	238,524	228,187	216,302	192,270	40,922	8,110	80	42	204	3,987	1,071,021
28																
29	Street Lights															
30	Sch 011	sec	7	-	-	-	-	-	-	-	30	28	28	-	-	85
31	Sch 012	pri	7	-	-	-	-	-	-	-	416	390	390	-	-	1,196
32	Sch 104	sec	12-TS	36	33	36	32	32	30	30	29	33	34	32	29	385
33		St Lighting Total		36	33	36	32	32	30	30	475	451	452	32	29	1,666
34																
35	State of Idaho			407,008	452,843	584,782	559,047	582,499	552,129	387,684	389,260	412,594	465,361	406,129	413,589	5,612,924

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

KW Loads Coincident To System Peak
Merged Company Peaks
12 Months Ending March 2004
Coincident Peaks @ Sales

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Month :			Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Sum Of
	Peak Date:		COS	03	29	17	22	13	4	31	24	29	5	11	3	12
	Peak Time:		Sch	9:00	17:00	16:00	16:00	17:00	17:00	09:00	19:00	19:00	19:00	09:00	09:00	CPs
1	Residential															
2	Sch 001	sec	1	44,489	31,458	30,570	30,392	32,832	46,194	27,690	46,680	58,266	80,688	47,977	65,970	543,206
3	Sch 036	sec	1	42,357	28,926	21,235	20,643	24,913	21,559	28,707	43,357	65,003	76,605	46,298	49,258	468,861
4	Sch 007	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
5		Residential Total		86,846	60,384	51,805	51,035	57,745	67,753	56,397	90,037	123,269	157,293	94,275	115,228	1,012,067
6																
7	General Service															
8	Sch 006	sec	6	36,533	30,194	41,055	37,727	39,797	30,846	37,703	34,878	36,270	37,219	41,876	38,154	442,252
9	Sch 056	pri	6	11,795	10,397	13,270	11,267	10,295	9,305	12,168	10,966	8,755	6,816	9,272	9,276	123,602
10	Sch 007	sec	7	-	-	-	-	-	-	-	84	79	79	-	-	242
11	Sch 008	pri	8	399	544	317	323	300	268	313	367	322	438	407	492	4,490
12	Sch 009	pri	9													-
13	Sch 009	sub trn	9	10,256	9,424	8,976	8,481	11,793	10,116	9,128	9,578	10,654	12,792	11,907	11,933	125,038
14	Sch 023	sec	23	17,153	15,586	18,858	17,176	20,756	19,077	19,359	13,248	15,678	16,974	20,436	17,952	212,253
15	Sch 073	pri	23	101	217	339	358	331	356	174	58	70	71	114	74	2,263
16	Sch 041	sec	6													-
17	Sch 19	sec	19	1,813	1,267	1,036	1,004	1,344	1,010	1,432	1,122	2,139	2,177	3,305	2,436	20,085
18	Sch 043	sec	23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sch 151	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC	172,928	93,744	101,472	102,704	111,888	109,200	165,872	172,032	163,968	106,848	177,744	163,296	1,641,696
21	Contract 2		SC	-	67,000	67,000	67,000	67,000	67,000	-	-	-	67,000	-	-	402,000
22	Contract 1		SC	15,471	14,424	13,241	6,290	14,538	14,987	15,181	15,449	13,181	13,635	10,671	13,468	160,536
23		Gen Service Total		266,449	242,797	265,564	252,350	278,042	262,165	261,330	257,782	251,116	264,049	275,732	257,081	3,134,457
24																
25	Irrigation															
26	Sch 010	sec	10	17,616	106,562	208,013	198,998	188,633	167,675	35,687	7,073	70	37	178	3,477	934,019
27		Irrigation Total		17,616	106,562	208,013	198,998	188,633	167,675	35,687	7,073	70	37	178	3,477	934,019
28																
29	Street Lights															
30	Sch 011	sec	7	-	-	-	-	-	-	-	26	24	24	-	-	74
31	Sch 012	pri	7	-	-	-	-	-	-	-	377	353	353	-	-	1,083
32	Sch 104	sec	1201	31	29	31	28	28	26	26	25	29	30	28	25	336
33		St Lighting Total		31	29	31	28	28	26	26	428	406	407	28	25	1,493
34																
35	State of Idaho			370,942	409,772	525,413	502,411	524,448	497,619	353,440	355,320	374,861	421,786	370,213	375,811	5,082,036

Exhibit No. 24
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Witness David L. Taylor

MSP Factors

	Simple Cycle Combustion Turbine				Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
					7.55%	10.65%	9.41%	14.19%	13.57%	10.56%	6.95%	4.09%	4.92%	5.58%	4.77%	7.78%	100.00%
1	Residential																
2	Sch 001	sec		1	3,854	3,843	3,297	4,944	5,107	5,594	2,206	2,189	3,284	5,158	2,624	5,882	47,982
3	Sch 036	sec		5	3,669	3,534	2,290	3,358	3,875	2,611	2,287	2,033	3,664	4,897	2,532	4,392	39,143
4	Sch 007	sec		7	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Residential Total				7,523	7,377	5,588	8,302	8,982	8,204	4,494	4,222	6,948	10,055	5,156	10,273	87,125
6																	
7	General Service																
8	Sch 006	sec		6	3,164	3,689	4,428	6,137	6,190	3,735	3,004	1,635	2,044	2,379	2,290	3,402	42,100
9	Sch 056	pri		6	984	1,223	1,378	1,768	1,542	1,085	934	495	475	420	488	796	11,588
10	Sch 007	sec		7	-	-	-	-	-	-	-	4	4	5	-	-	13
11	Sch 008	pri		8	33	64	33	51	45	31	24	17	17	27	21	42	406
12	Sch 009	pri		9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 009	sub trn	9		819	1,061	892	1,272	1,691	1,129	670	414	554	754	600	981	10,837
14	Sch 023	sec		23	1,486	1,904	2,034	2,794	3,229	2,310	1,542	621	884	1,085	1,118	1,601	20,608
15	Sch 073	pri		23	8	26	35	56	50	42	13	3	4	4	6	6	253
16	Sch 041	sec		6	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Sch 042	sec		19	157	155	112	163	209	122	114	53	121	139	181	217	1,743
18	Sch 043	sec		23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sch 151	sec		6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC		13,807	10,557	10,089	15,400	16,043	12,189	12,182	7,435	8,519	6,296	8,961	13,420	134,898
21	Contract 2		SC		-	7,545	6,662	10,046	9,607	7,478	-	-	-	3,948	-	-	45,286
22	Contract 1		SC		1,235	1,624	1,316	943	2,084	1,673	1,115	668	685	803	538	1,107	13,792
23		Gen Service Total			21,694	27,848	26,980	38,630	40,689	29,795	19,599	11,344	13,308	15,861	14,204	21,572	281,523
24																	
25	Irrigation																
26	Sch 010	com		10	1,526	13,019	22,437	32,371	29,342	20,304	2,843	332	4	2	10	310	122,500
27																	
28	Street Lights																
29	Sch 011	sec		7	-	-	-	-	-	-	-	1	1	2	-	-	4
30	Sch 012	pri		7	-	-	-	-	-	-	-	17	19	22	-	-	58
31	Sch 104	sec	12-TS		3	4	3	5	4	3	2	1	2	2	2	2	32
32	St Lighting Total				3	4	3	5	4	3	2	19	22	25	2	2	94
33																	
34	State of Idaho		F13		30,745	48,247	55,008	79,307	79,018	58,307	26,938	15,917	20,282	25,944	19,372	32,157	491,242
35																	

	Cholla				Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
					8.34%	5.57%	3.05%	3.23%	3.21%	5.91%	12.00%	13.65%	14.06%	14.01%	8.75%	8.23%	100.00%
1	Residential																
2	Sch 001	sec		1	4,256	2,009	1,068	1,127	1,208	3,132	3,810	7,304	9,392	12,961	4,814	6,223	57,304
3	Sch 036	sec		5	4,052	1,847	742	765	917	1,462	3,950	6,784	10,478	12,305	4,645	4,646	52,594
4	Sch 007	sec		7	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Residential Total				8,309	3,856	1,809	1,892	2,125	4,594	7,760	14,088	19,870	25,267	9,459	10,869	109,898
6																	
7	General Service																
8	Sch 006	sec		6	3,495	1,928	1,434	1,398	1,464	2,092	5,188	5,457	5,846	5,979	4,202	3,599	42,082
9	Sch 056	pri		6	1,087	639	446	403	365	608	1,612	1,652	1,359	1,054	896	843	10,964
10	Sch 007	sec		7	-	-	-	-	-	-	-	13	13	13	-	-	39
11	Sch 008	pri		8	37	33	11	12	11	17	41	55	50	68	39	45	419
12	Sch 009	pri		9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 009	sub trn		9	904	555	289	290	400	632	1,158	1,381	1,583	1,894	1,101	1,038	11,225
14	Sch 023	sec		23	1,641	995	659	637	764	1,294	2,664	2,073	2,527	2,727	2,051	1,693	19,723
15	Sch 073	pri		23	9	13	11	13	12	23	23	9	11	11	11	7	153
16	Sch 041	sec		6	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Sch 042	sec		19	173	81	36	37	49	68	197	176	345	350	332	230	2,074
18	Sch 043	sec		23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sch 151	sec		6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC		15,250	5,517	3,267	3,509	3,795	6,825	21,038	24,812	24,363	15,821	16,439	14,198	154,834
21	Contract 2		SC		-	3,943	2,157	2,289	2,272	4,188	-	-	-	9,921	-	-	24,770
22	Contract 1		SC		1,364	849	426	215	493	937	1,925	2,228	1,958	2,019	987	1,171	14,573
23		Gen Service Total			23,961	14,554	8,735	8,802	9,625	16,684	33,847	37,857	38,055	39,855	26,057	22,822	280,857
24																	
25	Irrigation																
26	Sch 010	com		10	1,685	6,804	7,265	7,376	6,941	11,370	4,911	1,107	11	6	18	328	47,821
27																	
28	Street Lights																
29	Sch 011	sec		7	-	-	-	-	-	-	-	4	4	4	-	-	12
30	Sch 012	pri		7	-	-	-	-	-	-	-	57	55	55	-	-	166
31	Sch 104	sec	12-TS		3	2	1	1	1	2	4	4	5	5	3	2	32
32	St Lighting Total				3	2	1	1	1	2	4	65	63	63	3	2	210
33																	
34	State of Idaho		F15		33,958	25,216	17,810	18,071	18,692	32,650	46,521	53,117	58,000	65,191	35,537	34,021	438,786

Exhibit No. 24
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	Seasonal Contracts			Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
				0.00%	0.00%	22.29%	32.10%	29.79%	15.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
1	Residential															
2	Sch 001	sec	1	-	-	7,812	11,186	11,217	8,380	-	-	-	-	-	-	38,596
3	Sch 036	sec	5	-	-	5,426	7,598	8,512	3,911	-	-	-	-	-	-	25,447
4	Sch 007	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Residential Total			-	-	13,238	18,785	19,729	12,291	-	-	-	-	-	-	64,043
6																
7	General Service															
8	Sch 006	sec	6	-	-	10,481	13,886	13,587	5,596	-	-	-	-	-	-	43,570
9	Sch 056	pri	6	-	-	3,265	4,000	3,387	1,626	-	-	-	-	-	-	12,278
10	Sch 007	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Sch 008	pri	8	-	-	78	114	99	47	-	-	-	-	-	-	338
12	Sch 009	pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 009	sub trn	9	-	-	2,114	2,877	3,714	1,692	-	-	-	-	-	-	10,397
14	Sch 023	sec	23	-	-	4,819	6,322	7,091	3,461	-	-	-	-	-	-	21,693
15	Sch 073	pri	23	-	-	83	127	109	62	-	-	-	-	-	-	381
16	Sch 041	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Sch 042	sec	19	-	-	265	370	459	183	-	-	-	-	-	-	1,277
18	Sch 043	sec	23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Sch 151	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC	-	-	23,901	34,845	35,236	18,261	-	-	-	-	-	-	112,243
21	Contract 2		SC	-	-	15,782	22,732	21,100	11,204	-	-	-	-	-	-	70,817
22	Contract 1		SC	-	-	3,119	2,134	4,578	2,506	-	-	-	-	-	-	12,337
23		Gen Service Total		-	-	63,918	87,408	89,370	44,637	-	-	-	-	-	-	285,333
24																
25	Irrigation															
26	Sch 040	sec	40	-	-	53,155	73,246	64,447	30,419	-	-	-	-	-	-	221,267
27																
28	Street Lights															
29	Sch 011	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Sch 012	pri	7	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Sch 104	sec	12-TS	-	-	8	10	10	5	-	-	-	-	-	-	33
32	St Lighting Total			-	-	8	10	10	5	-	-	-	-	-	-	33
33																
34	State of Idaho		F17	-	-	130,319	179,448	173,555	87,352	-	-	-	-	-	-	570,675

MSP Weighting Development

Simple Cycle Combustion Turbine Weightings

MONTH	MWH Gadsby CT	WV CT	Currant Creek	Total	Proportion
Jan-05	-	25,200	-	25,200	5.58%
Feb-05	-	21,560	-	21,560	4.77%
Mar-05	-	35,145	-	35,145	7.78%
Apr-04	2,700	25,283	6,163	34,145	7.55%
May-04	5,700	28,240	14,219	48,159	10.65%
Jun-04	4,840	25,872	11,808	42,520	9.41%
Jul-04	8,046	35,131	20,946	64,123	14.19%
Aug-04	6,479	38,221	16,617	61,317	13.57%
Sep-04	5,172	26,934	15,629	47,734	10.56%
Oct-04	-	31,409	-	31,409	6.95%
Nov-04	-	18,483	-	18,483	4.09%
Dec-04	-	22,220	-	22,220	4.92%
	32,937	333,697	85,382	452,016	100.00%

Cholla Weightings

MONTH	Cholla IV	APS	Total	Proportion
Jan-05	220,800	142,560	363,360	14.01%
Feb-05	157,846	69,120	226,966	8.75%
Mar-05	213,363	-	213,363	8.23%
Apr-04	216,411	-	216,411	8.34%
May-04	222,403	(77,970)	144,433	5.57%
Jun-04	216,967	(137,970)	78,997	3.05%
Jul-04	226,435	(142,590)	83,845	3.23%
Aug-04	225,735	(142,500)	83,235	3.21%
Sep-04	222,216	(68,830)	153,386	5.91%
Oct-04	233,012	78,240	311,252	12.00%
Nov-04	215,701	138,240	353,941	13.65%
Dec-04	222,062	142,560	364,622	14.06%
	2,592,950	860	2,593,810	100.00%

MONTH	APS Summer Purchase	Constellation Purchase	Morgan Stanley Call	Morgan Stanley Purchase	Pinnacle West Purchase	Powerex Purchase	PSNM Purchase	Sempra Call	Total	Proportion
Jan-05	-	-	-	-	-	-	-	-	-	0.00%
Feb-05	-	-	-	-	-	-	-	-	-	0.00%
Mar-05	-	-	-	-	-	-	-	-	-	0.00%
Apr-04	-	-	-	-	-	-	-	-	-	0.00%
May-04	-	-	-	-	-	-	-	-	-	0.00%
Jun-04	36,000	-	6,400	6,000	12,000	22,080	36,000	20,800	139,280	22.29%
Jul-04	37,200	43,200	16,000	6,200	12,400	22,816	37,200	25,600	200,616	32.10%
Aug-04	37,200	41,600	4,800	6,200	12,400	22,816	37,200	24,000	186,216	29.79%
Sep-04	36,000	-	-	-	12,000	22,080	24,000	4,800	98,880	15.82%
Oct-04	-	-	-	-	-	-	-	-	-	0.00%
Nov-04	-	-	-	-	-	-	-	-	-	0.00%
Dec-04	-	-	-	-	-	-	-	-	-	0.00%
	146,400	84,800	27,200	18,400	48,800	89,792	134,400	75,200	624,992	100.00%

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
MSP Protocol
Distribution Factors

	A	B	C	D	E	F	G	H	I	J	K	L	M	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1		Total
1	Secondary	66,109	42,816	41,689	-	-	192,722	97	32	1,780	19,149			364,395
2														
3	Primary	-	-	10,718	393	-	-	-	-	-	230	-	-	11,341
4														
5	Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-
6														
7	Transmission	-	-	-	-	-	-	-	-	-	-	-	-	-
8														
9	12 Wgt Dist Peaks													
10	@ Input	66,109	42,816	52,407	393	-	192,722	97	32	1,780	19,379	-	-	375,736
11														
12														
13	Substations													
14	FACTOR 20	17.5946%	11.3953%	13.9478%	0.1047%	0.0000%	51.2919%	0.0259%	0.0086%	0.4737%	5.1575%	0.0000%	0.0000%	100.0000%
15														
16														
17	Max NCP - Sec	296,505	276,221	91,140	0	0	457,379	756	42	4,863	98,882	0	0	1,225,789
18														
19	Cust/Transformer	5.00	5.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	2.00	0.00	0.00	
20														
21	Coincidence Factor	0.64	0.64	1.00	0.00	0.00	1.00	1.00	1.00	1.00	0.77	0.00	0.00	
22														
23	Max NCP - Wgt	189,763	176,781	91,140	0	0	457,379	756	42	4,863	76,139	0	0	996,865
24														
25														
26	Line Transformers													
27	FACTOR 21	19.0360%	17.7337%	9.1427%	0.0000%	0.0000%	45.8818%	0.0759%	0.0043%	0.4878%	7.6379%	0.0000%	0.0000%	100.0000%
28														
29														
30	Max NCP - Wgt *	189,763	176,781	0	0	0	0	0	0	0	76,139	0	0	442,684
31	(Less Irrg & St Ltg)													
32														
33	Secondary Lines													
34	FACTOR 22	42.8665%	39.9340%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	17.1995%	0.0000%	0.0000%	100.0000%
35														
36														
37	* If Line 19 > 1,													
38	Line 30 = Line 23													

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho
MSP Protocol
12 Months Ending March 2004
Distribution Peaks @ Input

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description		COS Sch	Apr-03 8 08:00	May-03 2 08:00	Jun-03 27 19:00	Jul-03 18 11:00	Aug-03 20 23:00	Sep-03 4 12:00	Oct-03 3 11:00	Nov-03 4 09:00	Dec-03 8 11:00	Jan-04 5 11:00	Feb-04 2 09:00	Mar-04 5 09:00	Sum of 12 Dist Peaks
	Substation Peaks			1.70	2.50	5.80	26.53	13.25	6.62	3.75	1.85	5.90	11.83	6.63	3.86	90.22
	Weighting			1.88%	2.77%	6.43%	29.41%	14.69%	7.34%	4.16%	2.05%	6.54%	13.11%	7.35%	4.28%	100.01%
1	Residential															
2	Sch 001	sec	1	1,136	1,367	3,017	12,409	5,896	4,121	2,652	1,539	7,498	15,644	7,016	3,815	66,109
3	Sch 036	sec	5	1,225	1,894	1,863	8,898	5,561	1,670	1,144	745	2,795	8,877	5,008	3,136	42,816
4	Sch 007	sec	7	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Residential Total			2,360	3,261	4,881	21,307	11,457	5,791	3,796	2,284	10,293	24,521	12,024	6,950	108,926
6																
7	General Service															
8	Sch 006	sec	6	692	962	2,327	11,929	4,958	3,159	1,631	902	3,541	6,497	3,372	1,718	41,689
9	Sch 056	pri	6	215	319	724	3,437	1,235	918	507	273	823	1,146	719	402	10,718
10	Sch 007	sec	7	-	-	-	-	18	-	-	-	-	-	-	-	18
11	Sch 008	pri	8	7	9	17	131	36	23	15	9	19	70	36	23	393
12	Sch 009	pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 009	sub trn	9	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Sch 023	sec	23	211	281	803	5,182	1,391	2,419	800	505	1,666	3,297	1,667	926	19,149
15	Sch 073	pri	23	1	4	14	104	21	43	7	2	7	13	9	4	230
16	Sch 041	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Sch 042	sec	19	37	38	52	314	143	98	40	39	183	435	288	113	1,780
18	Sch 043	sec	23	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Contract 2		SC	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Contract 2		SC	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Contract 1		SC	-	-	-	-	-	-	-	-	-	-	-	-	-
22	General Service Total			1,163	1,613	3,937	21,097	7,803	6,660	2,999	1,731	6,239	11,457	6,090	3,186	73,976
23																
24	Irrigation															
25	Sch 040	sec	40	380	3,385	22,072	104,228	43,246	17,347	1,702	166	5	6	15	171	192,722
26	Irrigation Total			380	3,385	22,072	104,228	43,246	17,347	1,702	166	5	6	15	171	192,722
27																
28	Street Lights															
29	Sch 011	sec	7	-	-	-	-	5	-	-	-	-	-	-	-	5
30	Sch 012	pri	7	-	-	-	-	74	-	-	-	-	-	-	-	74
31	Sch 104	sec	1201	1	1	2	9	5	2	1	1	2	5	2	1	32
32	St Lighting Total			1	1	2	9	84	2	1	1	2	5	2	1	112
33																
34																
35	State of Idaho			3,904	8,260	30,892	146,642	62,591	29,800	8,499	4,181	16,540	35,988	18,131	10,308	375,736

PacifiCorp
Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Cost Of Service By Rate Schedule
State of Idaho
MSP Protocol
12 Months Ending March 2004
Distribution Peaks @ Input

	A		B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Description		COS Sch	Apr-03 8 08:00	May-03 2 08:00	Jun-03 27 19:00	Jul-03 18 11:00	Aug-03 20 23:00	Sep-03 4 12:00	Oct-03 3 11:00	Nov-03 4 09:00	Dec-03 8 11:00	Jan-04 5 11:00	Feb-04 2 09:00	Mar-04 5 09:00	Sum of 12 Dist Peaks
1	Residential															
2	Sch 001	sec	1	60,399	49,357	46,926	42,194	40,137	56,138	63,758	75,070	114,652	119,326	95,451	89,125	852,531
3	Sch 036	sec	1	65,135	68,372	28,978	30,255	37,858	22,755	27,500	36,322	42,739	67,715	68,143	73,261	569,032
4	Sch 007	sec	7	0	0	0	0	0	0	0	0	0	0	0	0	-
5				125,534	117,728	75,903	72,450	77,995	78,893	91,257	111,392	157,391	187,041	163,593	162,386	1,421,563
6	General Service															
7	Sch 006	sec	6	36,811	34,741	36,196	40,562	33,751	43,043	39,204	44,010	54,147	49,554	45,872	40,143	498,033
8	Sch 056	pri	6	11,445	11,520	11,266	11,686	8,407	12,504	12,184	13,324	12,587	8,738	9,780	9,398	132,837
9	Sch 007	sec	7	-	-	-	-	119	-	-	-	-	-	-	-	119
10	Sch 008	pri	8	348	321	261	445	247	311	364	437	285	534	487	527	4,568
11	Sch 009	pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Sch 009	sub trn	9	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Sch 023	sec	23	11,249	10,149	12,486	17,620	9,472	32,957	19,220	24,643	25,477	25,147	22,678	21,645	232,742
14	Sch 073	pri	23	64	136	216	353	146	592	167	103	110	102	123	86	2,197
15	Sch 041	sec	6	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Sch 042	sec	19	1,957	1,358	807	1,069	976	1,331	953	1,922	2,798	3,318	3,917	2,642	23,048
17	Sch 043	sec	23	0	0	0	0	0	0	0	0	0	0	0	0	-
18	Sch 151	sec	6	0	0	0	0	0	0	0	0	0	0	0	0	-
19	Contract 2		SC	0	0	0	0	0	0	0	0	0	0	0	0	-
20	Contract 1		SC	0	0	0	0	0	0	0	0	0	0	0	0	-
21	General Service Total			61,874	58,225	61,233	71,734	53,118	90,738	72,091	84,439	95,404	87,393	82,856	74,440	893,545
22																
23	Irrigation															
24	Sch 010	sec	10	20,200	122,193	343,269	354,396	294,389	236,333	40,922	8,110	80	42	204	3,987	1,424,126
25	Irrigation Total			20,200	122,193	343,269	354,396	294,389	236,333	40,922	8,110	80	42	204	3,987	1,424,126
26																
27	Street Lights															
28	Sch 011	sec	7	-	-	-	-	37	-	-	-	-	-	-	-	37
29	Sch 012	pri	7	-	-	-	-	506	-	-	-	-	-	-	-	506
30	Sch 104	sec	12	36	33	36	32	32	30	28	29	33	34	32	29	383
31	St Lighting Total			36	33	36	32	575	30	28	29	33	34	32	29	925
32																
33																
34	State of Idaho			207,643	298,179	480,440	498,612	426,077	405,993	204,297	203,970	252,909	274,511	246,686	240,842	3,740,159
			LR	207,643	298,179	480,440	498,612	426,077	405,993	204,297	203,970	252,909	274,511	246,686	240,842	3,740,159
			check	-	-	-	-	-	-	-	-	-	-	-	-	-
	Distribution @ Input															
	Sch. 6 - sec		Com	36,355	34,407	35,966	40,301	33,396	42,772	38,946	43,847	53,892	49,327	45,650	39,938	494,797
	Sch.35 -			455	334	230	260	355	271	258	163	256	227	221	205	3,236
	Total 6 sec			36,811	34,741	36,196	40,562	33,751	43,043	39,204	44,010	54,147	49,554	45,872	40,143	498,033

Exhibit No. 24
CASE NO. PAC-E-05-1
Witness David L. Taylor

Cost Of Service By Rate Schedule
State of Idaho
MSP Protocol
12 Months Ending March 2004
Non Coincident Peaks @ Input

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Description	COS Sch	April	May	June	July	August	September	October	November	December	January	February	March	NCP Total	Maximum NCP
1	**Residential**															
2	Sch 001 sec	1	187,745	150,214	188,893	205,059	257,954	257,740	264,766	269,830	286,149	296,505	285,032	278,056	2,927,944	296,505
3	Sch 036 sec	5	276,221	243,639	195,877	215,631	157,958	175,098	192,342	219,756	222,509	228,179	223,297	203,292	2,553,799	276,221
4	Sch 007 sec	7													-	-
5	Residential Total		463,966	393,853	384,769	420,690	415,913	432,838	457,108	489,586	508,658	524,683	508,329	481,350	5,481,743	572,726
6																
7	**General Service**															
8	Sch 006 sec	6	77,847	78,611	78,913	77,104	84,355	82,492	80,117	77,331	82,580	91,140	74,857	72,748	958,096	91,140
9	Sch 056 pri	6	15,513	16,602	15,981	16,385	16,705	15,697	15,660	16,423	12,952	9,935	11,253	11,335	174,440	16,705
10	Sch 007 sec	7	125	120	138	126	119	103	103	96	92	91	114	110	1,337	138
11	Sch 008 pri	8	807	2,103	654	721	477	537	539	690	1,047	758	637	749	9,720	2,103
12	Sch 009 pri	9	0	0	0	0	0	0	0	0	0	0	0	0	-	-
13	Sch 009 sub trn	9	16,280	14,884	16,371	13,670	15,937	16,649	13,093	14,312	16,358	18,760	25,084	18,264	199,660	25,084
14	Sch 023 sec	23	63,912	68,258	58,866	71,535	71,950	96,633	71,633	66,327	66,304	98,882	87,896	70,460	892,657	98,882
15	Sch 073 pri	23	328	1,198	1,366	1,760	1,020	2,049	634	306	279	466	509	269	10,184	2,049
16	Sch 041 sec	6	0	0	0	0	0	0	0	0	0	0	0	0	-	-
17	Sch 042 sec	19	4,445	3,433	2,645	2,044	3,053	3,349	2,560	2,531	3,914	4,239	4,863	4,442	41,517	4,863
18	Sch 043 sec	23	0	0	0	0	0	0	0	0	0	0	0	0	-	-
19	Sch 151 sec	6	0	0	0	0	0	0	0	0	0	0	0	0	-	-
20	Contract 2	SC	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	9,513	114,153	9,513
21	Contract 2	SC	183,684	177,055	184,632	183,211	183,211	185,105	184,632	185,579	184,632	186,999	185,579	187,473	2,211,790	187,473
22	Contract 1	SC	16,637	16,493	16,349	15,723	20,201	16,222	16,493	16,493	16,586	14,941	14,924	15,115	196,178	20,201
23	General Service Total		389,090	388,270	385,427	391,792	406,540	428,351	394,977	389,600	394,255	435,723	415,229	390,477	4,809,731	367,009
24																
25	**Irrigation**		74,146	149,742	372,498	457,379	412,648	302,397	194,966	55,150	137	173	1,439	18,032	2,038,707	457,379
26	Sch 40 sec	10	74,146	149,742	372,498	457,379	412,648	302,397	194,966	55,150	137	173	1,439	18,032	2,038,707	457,379
27	Irrigation Total															
28																
29	**Street Lights**															
30	Sch 011 sec	7	39	37	41	39	37	31	31	30	28	28	33	34	407	41
31	Sch 012 sec	7	523	506	577	534	506	444	446	416	390	390	495	390	5,617	577
32	Sch 104 sec	12	37	33	36	42	33	30	30	29	33	34	32	29	398	42
33	Street Light Total		599	576	654	616	576	505	507	475	451	452	560	453	6,422	661
34																
35																
36	State of Idaho		927,801	932,440	1,143,349	1,270,477	1,235,676	1,164,090	1,047,557	934,811	903,500	961,031	925,557	890,313	12,336,602	1,050,967
		COS	717,967	729,379	932,855	1,062,030	1,022,752	953,250	836,920	723,227	692,770	749,578	715,541	678,213	9,814,482	
		LR	717,967	729,379	932,855	1,062,030	1,022,752	953,250	836,920	723,227	692,770	749,578	715,541	678,213		
		check	-	-	-	-	-	-	-	-	-	-	-	-	-	
	NCP @ Input															
	Sch. 6 - sec	Com	76,630	77,586	78,205	76,434	83,189	81,860	79,533	77,007	82,141	90,622	74,177	72,106	949,490	
	Sch. 35 - sec		1,217	1,025	708	670	1,165	633	584	323	439	518	680	642	8,605	
															-	
	Total 6 sec		77,847	78,611	78,913	77,104	84,355	82,492	80,117	77,331	82,580	91,140	74,857	72,748	958,096	
	NCP @ sales															
	Contract 2 -trn firm	SC	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000	
	Contract 2 trn - nonfirm	SC	173,784	167,512	174,680	173,336	173,336	175,128	174,680	175,576	174,680	176,920	175,576	177,368	2,092,576	
	Total		182,784	176,512	183,680	182,336	182,336	184,128	183,680	184,576	183,680	185,920	184,576	186,368	2,200,576	
	Contract 1	SC	15,740	15,604	15,468	14,876	19,112	15,348	15,604	15,604	15,692	14,136	14,120	14,300	185,604	

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Exhibit No. 24
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Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Energy Factor

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Total
1	Secondary	306,321	299,984	257,435	0	0	674,124	2,399	245	11,281	111,445	0	1,663,23
3	Primary	0	0	71,829	2,648	0	0	0	0	0	1,090	0	75,56
5	Sub-Transmission	0	0	0	0	87,749	0	0	0	0	0	0	87,74
7	Transmission	0	0	0	0	0	0	0	0	0	0	117,165	117,16
9	Total MWH												
10	@ Sales	306,321	299,984	329,264	2,648	87,749	674,124	2,399	245	11,281	112,535	117,165	1,943,71
13	Total MWH												
14	@ Input	341,207	334,149	363,675	2,836	91,736	750,900	2,672	273	12,566	125,304	122,488	2,147,807
16	Energy												
17	FACTOR 30	15.8863%	15.5577%	16.9324%	0.1320%	4.2711%	34.9612%	0.1244%	0.0127%	0.5851%	5.8341%	5.7029%	100.0000
19	MWH @ sales												
20	(less special contracts)	306,321	299,984	329,264	2,648	87,749	674,124	2,399	245	11,281	112,535	-	1,826,550
22	FACTOR 31	16.7704%	16.4235%	18.0266%	0.1450%	4.8041%	36.9070%	0.1313%	0.0134%	0.6176%	6.1611%	0.0000%	100.0000
25	FACTOR 33 - SSECT	13.4962%	12.7555%	15.1060%	0.1123%	3.7645%	44.1367%	0.1109%	0.0115%	0.4642%	5.0305%	5.0116%	100.0000
27	FACTOR 35 - SSECH	19.5461%	19.7332%	19.6999%	0.1623%	4.9934%	21.1466%	0.1442%	0.0146%	0.7652%	7.0531%	6.7414%	100.0000
29	FACTOR 37 - SSEC	8.6908%	7.2549%	11.0494%	0.0714%	2.5749%	63.2995%	0.0790%	0.0084%	0.2365%	3.3947%	3.3406%	100.0000

PacifiCorp
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Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
State of Idaho

12 Months Ending March 2004
Energy Factor

	A	B	C
	Rate Schedules	**Voltage level**	**MWH @ Sales (Inc Unbilled)**
1	**Residential -**		
2	Sch 001	sec	306,321
3	Sch 036	sec	299,984
4	Total Residential		606,304
5			
6	General Service		
7	Sch 6/6A	secondary	257,435
8	Sch 6/6A	pri	71,829
9	Sch 008	pri	2,648
10	Sch 009	pri	-
11	Sch 009	sub trn	87,749
12	Sch 023	secondary	111,445
13	Sch 023	pri	1,090
14	Sch 19	secondary	11,281
15	Contract 2 -Firm&nonfirm	trn	1,439,284
16	Contract 1	trn	117,165
17	Total General Service		2,099,927
18			
19	Sch 010	sec	674,124
20	Total Irrigation		674,124
21			
22	**Lighting & Signals -**		
23	Sch 7,11,12(Street Lighting)	sec	2,399
24	Sch - 12- Traffic Signals	sec	245
25	Total Street Lighting		2,644
26			
27	**State of Idaho**		3,383,000

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Witness David L. Taylor

MWh by month @ INPUT		Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
Residential														
Sch 001 sec	16	26,303	22,951	23,211	23,737	26,553	23,204	22,084	25,249	39,822	40,073	34,362	33,658	341,20
Sch 036 sec	36	27,549	24,220	21,120	20,050	20,984	18,663	18,734	26,665	39,196	45,062	38,808	33,097	334,14
Residential Total		53,852	47,171	44,331	43,787	47,537	41,868	40,818	51,914	79,019	85,134	73,170	66,755	675,35
General Service														
Sch 006 sec	6	22,057	21,873	24,082	24,143	25,446	22,089	22,667	24,070	27,258	26,883	23,567	22,617	286,75
Sch 056 pri	6	6,847	7,241	7,463	6,944	6,329	6,406	7,033	7,276	6,326	4,733	5,016	5,266	76,92
Sch 008 pri	8	227	206	196	222	190	181	187	237	311	323	269	268	2,83
Sch 009 pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Sch 009 sub trn	9	6,983	7,651	7,673	5,601	8,329	7,786	6,764	6,023	8,315	9,373	8,448	8,789	91,73
Sch 023 sec	23	9,302	8,823	9,258	8,800	10,051	9,314	9,181	10,419	13,036	13,115	11,738	11,100	124,13
Sch 023 pri	23	53	118	160	176	154	167	79	43	56	53	63	44	1,16
Sch 19 sec	19	1,050	803	615	593	771	670	598	1,000	1,561	1,900	1,682	1,323	12,56
Contract 2 Firm&Nonfirm trn	SC	126,785	127,702	107,729	118,082	115,690	113,063	140,681	131,688	134,772	131,500	122,059	134,720	1,504,67
		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 1	SC	10,743	10,999	10,641	6,591	10,613	10,869	11,416	10,999	10,983	10,240	8,194	10,196	122,48
Gen Service Total		184,047	185,415	167,837	171,153	177,578	170,546	198,607	191,956	202,618	198,119	181,036	194,366	2,223,27
Irrigation														
Sch 010 sec	10	2,598	20,917	159,298	223,598	179,093	106,608	47,447	10,882	72	45	9	132	750,90
Street Lights														
Sch 007		221	221	222	222	222	221	222	224	224	225	224	225	2,67
Sch 104- Traffic Signals		24	24	25	24	23	21	20	20	24	25	22	21	27
Total Streetlighting		245	245	247	246	245	242	242	244	249	250	245	246	2,94
State of Idaho		240,742	253,748	371,713	438,784	404,453	319,463	287,114	254,998	281,957	283,548	254,461	261,498	3,652,47

mWh by month @ SALES		Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
Residential														
Sch 001 sec	16	23,614	20,605	20,837	21,310	23,838	20,832	19,826	22,667	35,751	35,975	30,849	30,217	306,321
Sch 036 sec	36	24,733	21,743	18,961	18,000	18,839	16,755	16,819	23,939	35,189	40,454	34,840	29,713	299,984
Residential Total		48,346	42,348	39,798	39,310	42,677	37,587	36,645	46,606	70,939	76,430	65,889	59,930	606,304
General Service														
Sch 6/6A/35 sec	6	19,802	19,636	21,620	21,675	22,846	19,831	20,350	21,609	24,471	24,134	21,157	20,304	257,435
Sch 6/6A pri	6	6,303	6,762	6,988	6,485	5,910	5,982	6,567	6,794	5,907	4,420	4,684	4,936	71,829
Sch 008 pri	8	212	192	183	208	178	169	174	222	290	301	251	269	2,648
Sch 009 pri	9													
Sch 009 sub trn	9	6,680	7,318	7,340	5,358	7,967	7,447	6,470	5,761	7,953	8,966	8,081	8,407	87,749
Sch 023 sec	23	8,351	7,921	8,311	7,900	9,024	8,362	8,242	9,354	11,703	11,774	10,536	9,965	111,445
Sch 023 pri	23	49	110	149	164	144	156	74	41	53	49	59	41	1,090
Sch 19 sec	19	943	721	552	533	692	601	537	898	1,402	1,706	1,510	1,188	11,281
Contract 2 firm&non trn	SC	121,276	122,152	103,047	112,950	110,663	108,150	134,568	126,157	128,916	125,785	116,755	128,888	1,439,284
														-
Contract 1 trn	SC	10,276	10,521	10,179	6,305	10,152	10,397	10,920	10,521	10,508	9,795	7,838	9,755	117,165
Gen Service Total		173,982	175,334	158,370	161,577	167,577	161,095	187,903	181,356	191,200	186,930	170,873	183,732	2,099,927
Irrigation														
Sch 010 sec	10	2,332	18,778	143,010	200,737	160,782	95,888	42,596	9,769	65	40	9	118	674,124
Street Lights														
Sch 7,11,12 (Streetlighting Customer)		198	198	199	199	199	198	199	201	201	202	201	202	2,399
Sch 12- Traffic Signals		22	22	23	21	21	19	18	16	22	23	19	19	245
Total Streetlighting		220	220	222	221	220	217	217	219	223	224	220	220	2,644
State of Idaho		224,880	236,680	341,400	401,844	371,255	294,787	267,361	237,951	262,427	263,625	236,790	244,000	3,383,000

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MSP Factors

SSECT		Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
		7.55%	10.65%	9.41%	14.19%	13.57%	10.56%	6.95%	4.09%	4.92%	5.58%	4.77%	7.78%	100.00%
Residential														
Sch 001 sec	16	1,987	2,445	2,183	3,367	3,602	2,450	1,535	1,032	1,958	2,234	1,639	2,617	27,050
Sch 036 sec	36	2,081	2,580	1,987	2,844	2,847	1,971	1,302	1,090	1,927	2,512	1,851	2,573	25,565
Residential Total		4,068	5,026	4,170	6,212	6,449	4,421	2,836	2,123	3,884	4,746	3,490	5,190	52,615
General Service														
Sch 006 sec	6	1,666	2,330	2,265	3,425	3,452	2,333	1,575	984	1,340	1,499	1,124	1,759	23,752
Sch 06 pri	6	517	771	704	965	859	677	489	298	311	264	239	411	6,524
Sch 008 pri	8	17	22	18	32	26	19	13	10	15	18	13	22	225
Sch 009 pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Sch 009 sub trn	9	528	815	722	795	1,130	822	470	246	409	523	403	683	7,545
Sch 023 sec	23	703	940	871	1,248	1,364	984	638	426	641	731	560	863	9,968
Sch 023 pri	23	4	13	15	25	21	18	6	2	3	3	3	3	115
Sch 19 sec	19	79	86	58	84	105	71	42	41	77	106	80	103	930
Contract 2 firm&non trn -	SC	9,577	13,606	10,134	16,751	15,694	11,940	9,775	5,393	6,625	7,331	5,822	10,475	123,123
	SC	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 1 trn	SC	812	1,172	1,001	935	1,440	1,148	793	450	540	571	391	793	10,045
Gen Service Total		13,903	19,755	15,788	24,280	24,089	18,010	13,800	7,849	9,960	11,045	8,635	15,112	182,227
Irrigation														
Sch 010 sec	10	196	2,229	14,985	31,720	24,294	11,279	3,297	445	4	3	0	10	88,462
Street Lights														
Sch 07,11,12(Street Lighting)		17	24	21	31	30	23	15	9	11	13	11	17	222
Sch 104- Traffic Signals		2	3	2	3	3	2	1	1	1	1	1	2	23
Total Streetlighting		19	26	23	35	33	26	17	10	12	14	12	19	245
State of Idaho		18,186	27,035	34,966	62,246	54,865	33,736	19,950	10,427	13,860	15,808	12,137	20,332	200,426

Simple Cycle Combution Turbine Weightings

MONTH	MWH Gadsby CT	WV CT	Currant Creek	Total	Proportion
Jan-05	-	25,200	-	25,200	5.58%
Feb-05	-	21,560	-	21,560	4.77%
Mar-05	-	35,145	-	35,145	7.78%
Apr-04	2,700	25,283	6,163	34,145	7.55%
May-04	5,700	28,240	14,219	48,159	10.65%
Jun-04	4,840	25,872	11,808	42,520	9.41%
Jul-04	8,046	35,131	20,946	64,123	14.19%
Aug-04	6,479	38,221	16,617	61,317	13.57%
Sep-04	5,172	26,934	15,629	47,734	10.56%
Oct-04	-	31,409	-	31,409	6.95%
Nov-04	-	18,483	-	18,483	4.09%
Dec-04	-	22,220	-	22,220	4.92%
	32,937	333,697	85,382	452,016	100.00%

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Cholla Weightings
SSECH

		Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
		8.34%	5.57%	3.05%	3.23%	3.21%	5.91%	12.00%	13.65%	14.06%	14.01%	8.75%	8.23%	100.00%
Residential														
Residential														
Sch 001 sec	16	2,195	1,278	707	767	852	1,372	2,650	3,445	5,598	5,614	3,007	2,769	30,254
Sch 036 sec	36	2,299	1,349	643	648	673	1,104	2,248	3,639	5,510	6,313	3,396	2,723	30,543
Residential Total		4,493	2,627	1,350	1,415	1,525	2,476	4,898	7,084	11,108	11,926	6,403	5,491	60,797
General Service														
Sch 006 sec	6	1,840	1,218	733	780	817	1,306	2,720	3,284	3,632	3,766	2,082	1,860	24,220
Sch 006 pri	6	571	403	228	224	203	379	644	993	889	663	439	435	6,272
Sch 008 pri	8	19	11	6	7	6	11	22	32	44	45	24	24	251
Sch 009 pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Sch 009 sub trn	9	583	426	234	181	267	460	812	822	1,169	1,313	739	723	7,729
Sch 023 sec	23	776	491	282	284	323	551	1,102	1,422	1,832	1,837	1,027	913	10,840
Sch 023 pri	23	4	7	5	6	5	10	10	6	8	7	6	4	76
Sch 19 sec	19	88	45	19	19	25	40	72	136	219	266	147	109	1,184
Contract 2 firm&non trn -	SC	10,578	7,111	3,261	3,817	3,712	6,886	16,881	17,997	18,945	18,421	10,680	11,082	129,193
		-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 1 trn	SC	896	612	324	213	341	643	1,370	1,501	1,544	1,434	717	839	10,434
Gen Service Total		15,356	10,325	5,112	5,533	5,698	10,085	23,832	26,194	28,483	27,754	15,841	15,988	190,200
Irrigation														
Sch 010 sec	10	217	1,165	4,852	7,228	5,747	6,316	5,694	1,485	10	6	1	11	32,731
Street Lights														
Sch 07,11,12 (Streetlighting)		18	12	7	7	7	13	27	31	32	31	20	18	223
Sch 104- Traffic Signals		2	1	1	1	1	1	2	3	3	4	2	2	23
Total Streetlighting		20	14	8	8	8	14	29	33	35	35	21	20	246
State of Idaho		20,086	14,130	11,321	14,184	12,979	18,892	34,453	34,796	39,636	39,721	22,266	21,510	154,760

MONTH	Cholla IV	APS	Total	Proportion
Jan-05	220,800	142,560	363,360	14.01%
Feb-05	157,846	69,120	226,966	8.75%
Mar-05	213,363	-	213,363	8.23%
Apr-04	216,411	-	216,411	8.34%
May-04	222,403	(77,970)	144,433	5.57%
Jun-04	216,967	(137,970)	78,997	3.05%
Jul-04	226,435	(142,590)	83,845	3.23%
Aug-04	225,735	(142,500)	83,235	3.21%
Sep-04	222,216	(68,830)	153,386	5.91%
Oct-04	233,012	78,240	311,252	12.00%
Nov-04	215,701	138,240	353,941	13.65%
Dec-04	222,062	142,560	364,622	14.06%
	2,592,950	860	2,593,810	100.00%

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Special Contracts SSEC		Apr-03	May-03	Jun-03	Jul-03	Aug-03	Sep-03	Oct-03	Nov-03	Dec-03	Jan-04	Feb-04	Mar-04	Total
		0.00%	0.00%	22.29%	32.10%	29.79%	15.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Residential														
Sch 001 sec	16	-	-	5,173	7,619	7,911	3,671	-	-	-	-	-	-	24,375
Sch 036 sec	36	-	-	4,707	6,436	6,252	2,953	-	-	-	-	-	-	20,347
Residential Total		-	-	9,879	14,055	14,164	6,624	-	-	-	-	-	-	44,722
General Service														
Sch 006 sec	6	-	-	5,367	7,750	7,582	3,495	-	-	-	-	-	-	24,193
Sch 06 pri	6	-	-	1,868	2,229	1,886	1,014	-	-	-	-	-	-	6,796
Sch 006 pri	6	-	-	44	71	57	29	-	-	-	-	-	-	200
Sch 009 pri	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Sch 009 sub trn	9	-	-	1,710	1,798	2,482	1,232	-	-	-	-	-	-	7,221
Sch 023 sec	23	-	-	2,063	2,825	2,995	1,474	-	-	-	-	-	-	9,356
Sch 023 pri	23	-	-	36	57	46	26	-	-	-	-	-	-	165
Sch 19 sec	19	-	-	137	190	230	106	-	-	-	-	-	-	663
Contract 2 firm&non trn	SC	-	-	24,007	37,903	34,470	17,888	-	-	-	-	-	-	114,268
	SC	-	-	-	-	-	-	-	-	-	-	-	-	-
Contract 1 trn	SC	-	-	2,371	2,118	3,162	1,720	-	-	-	-	-	-	9,369
Gen Service Total		-	-	37,403	54,938	52,909	26,982	-	-	-	-	-	-	172,232
Irrigation														
Sch 010 sec	10	-	-	35,500	71,773	53,361	16,898	-	-	-	-	-	-	177,531
Street Lights														
Sch 07,11,12 (Streetlighting)		-	-	49	71	66	35	-	-	-	-	-	-	222
Sch 104- Traffic Signals		-	-	6	8	7	3	-	-	-	-	-	-	23
Total Streetlighting		-	-	55	79	73	38	-	-	-	-	-	-	245
State of Idaho		-	-	82,837	140,845	120,506	50,542	-	-	-	-	-	-	280,462

MONTH	APS Summer Purchase	Constellation Purchase	Morgan Stanley Call		Pinnacle West Purchase	Powerex Purchase	Public Service NM Purchase	Sempra Call	Total	Proportion
Jan-05	-	-	-	-	-	-	-	-	-	0.00%
Feb-05	-	-	-	-	-	-	-	-	-	0.00%
Mar-05	-	-	-	-	-	-	-	-	-	0.00%
Apr-04	-	-	-	-	-	-	-	-	-	0.00%
May-04	-	-	-	-	-	-	-	-	-	0.00%
Jun-04	36,000	-	6,400	6,000	12,000	22,080	36,000	20,800	139,280	22.29%
Jul-04	37,200	43,200	16,000	6,200	12,400	22,816	37,200	25,600	200,616	32.10%
Aug-04	37,200	41,600	4,800	6,200	12,400	22,816	37,200	24,000	186,216	29.79%
Sep-04	36,000	-		-	12,000	22,080	24,000	4,800	98,880	15.82%
Oct-04	-	-	-	-	-	-	-	-	-	0.00%
Nov-04	-	-	-	-	-	-	-	-	-	0.00%
Dec-04	-	-	-	-	-	-	-	-	-	0.00%
	146,400	84,800	27,200	18,400	48,800	89,792	134,400	75,200	624,992	100.00%

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PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Weighted Customer Factors

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Total
1	Residential	32,173	15,996	-	-	-	-	-	-	-	-	0	48,169
2	Commercial	-		1,220	-	-	-	-	-	326	6,461	0	8,007
3	Industrial	-			4	11	-	-	-	-		1	16
4	Irrigation	-	-	-	-	0	4,578	-	-	-	-	0	4,578
5	St Lighting	-	-	-	-	-	0		-	-	-	0	0
6	Area Lighting	-	-	-	-	-	-	654	25	-	-	0	679
7	OSPA	-	-	-	-	-	-		-	-	-	0	0
8	Ave Customers	32,173	15,996	1,220	4	11	4,578	654	25	326	6,461	1	61,449
9													
10	**FACTOR 40**	**52.3572%**	**26.0313%**	**1.9854%**	**0.0065%**	**0.0179%**	**7.4501%**	**1.0643%**	**0.0407%**	**0.5305%**	**10.5144%**	**0.0016%**	**100.0000%**
11													
12	Residential	32,173	15,996	0	0	0	0	0	0	0	0	0	48,169
13	Commercial	0	0	1,867	0	0	0	0	0	209	8,335	0	10,410
14	Industrial	0	0		69	82	0	0	0	0	0	0	151
15	Irrigation	0	0	0		0	8,973	0	0	0	0	0	8,973
16	St Lighting	0	0	0		0	0		0	0	0	0	0
17	Area Lighting	0	0	0	0	0	0	39	2	0	0	0	41
18	OSPA	0	0	0	0	0	0	0	0	0	0	0	0
19	Ave Customers	32,173	15,996	1,867	69	82	8,973	39	2	209	8,335	0	67,743
20													
21	**FACTOR 41**	**47.4925%**	**23.6126%**	**2.7554%**	**0.1013%**	**0.1213%**	**13.2454%**	**0.0579%**	**0.0022%**	**0.3080%**	**12.3033%**	**0.0000%**	**100.0000%**
22													
23	Residential	32,173	15,996	0	0	0	0	0	0	0	0	0	48,169
24	Commercial	0	0	2,855	0	0	0	0	0	326	6,073	0	9,254
25	Industrial	0	0		9	397	0	0	0	0	0	0	406
26	Irrigation	0	0	0	0	0	15,062	0	0	0	0	0	15,062
27	St Lighting	0	0	0	0	0	0	589	23	0	0	0	611
28	Area Lighting	0	0	0	0	0	0	0	0	0	0	0	0
29	OSPA	0	0	0	0	0	0	0	0	0	0	0	0
30	Ave Customers	32,173	15,996	2,855	9	397	15,062	589	23	326	6,073	0	73,502
31													
32	**FACTOR 42**	**43.7715%**	**21.7626%**	**3.8840%**	**0.0127%**	**0.5400%**	**20.4914%**	**0.8008%**	**0.0306%**	**0.4435%**	**8.2628%**	**0.0000%**	**100.0000%**
33													
34	Residential	32,173	15,996	0	0	0	0	0	0	0	0	0	48,169
35	**FACTOR 43**	**66.7919%**	**33.2081%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
36													
37	Commercial	0	0	1,220	0	0	0	0	0	326	6,461	0	8,007
38	**FACTOR 44**	**0.0000%**	**0.0000%**	**15.2367%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**4.0714%**	**80.6919%**	**0.0000%**	**100.0000%**
39													
40	Industrial / Irrg	0	0	0	4	11	4,578	0	0	0	0	1	4,594
41	**FACTOR 45**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0871%**	**0.2394%**	**99.6517%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0218%**	**100.0000%**
42													
43	Lighting	0	0	0	0	0	0	654	25	0	0	0	679
44	**FACTOR 46**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**0.0000%**	**96.3181%**	**3.6819%**	**0.0000%**	**0.0000%**	**0.0000%**	**100.0000%**
45													
46	Ave Customers	32,173	15,996	1,867	69	82	4,434	39	2	209	8,335	0	63,204
47	**FACTOR 47**	**50.9034%**	**25.3085%**	**2.9533%**	**0.1086%**	**0.1300%**	**7.0146%**	**0.0621%**	**0.0024%**	**0.3301%**	**13.1870%**	**0.0000%**	**100.0000%**
48													
49	Ave Customers	32,173	15,996	2,855	9	397	7,442	589	23	326	6,073	0	65,882
50	**FACTOR 48**	**48.8339%**	**24.2796%**	**4.3332%**	**0.0142%**	**0.6024%**	**11.2958%**	**0.8934%**	**0.0342%**	**0.4948%**	**9.2184%**	**0.0000%**	**100.0000%**

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PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Weighted Customer Factors

	A	B	C	D	E	F	G	H
	Description	COS Schedule		Avg # Customers (F 40)	Acct 902 Wt	Total Acct 902 Customers (F 41)	Acct 903 Wt	Total Acct 903 Customers (F 42)
1	Residential	1		32,173	1.00	32,173	1.00	32,173
2		36		15,996	1.00	15,996	1.00	15,996
3	Total			48,169		48,169		48,169
4								
5								
6		6&35		1,220	1.53	1,867	2.34	2,855
7		8		4	17.16	69	2.34	9
8		9		11	7.47	82	36.08	397
9		19		326	0.64	209	1.00	326
10		23		6,461	1.29	8,335	0.94	6,073
		74		1	7.47	7	36.08	36
11		154		1	7.47	7	36.08	36
12	Total			8,024		10,576		9,733
13								
14								
15	Irrigation - (Annual Cust)	40		4,578	1.96	8,973	3.29	15,062
16	Total			4,578		8,973		15,062
17								
18	Irrigation - (Ave Billings)	40		2,262	1.96	4,434	3.29	7,442
19				0	1.96	0	3.29	0
20	Total			2,262		4,434		7,442
21								
22	Street Lighting	7		654	0.06	39	0.90	589
23		104		25	0.06	2	0.90	23
24	Total			679		41		611
25								
26	**Idaho**			**61,450**		**67,758**		**73,574**

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PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Customer Advances Factor

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Total
1	Revenue												
2	Res	24,069,844	19,665,641			-			-				43,735,486
3	Com		0	13,554,442		971,550				729,127	7,604,544		22,859,663
4	Ind		0	5,472,084	168,495	3,011,214				14,228	928,007	4,011,523	13,605,551
5	Irr						39,709,324						39,709,324
6													
7	Customer Advances												
8	Res	270,883	221,318						-				492,201
9	Com		-	520,990		37,343				28,025	292,295		878,654
10	Ind		-	9,514	293	5,236				25	1,614	6,975	23,656
11	Irr						329,352					-	329,352
12	Total Cust Advances	270,883	221,318	530,505	293	42,579	329,352	-	-	28,050	293,908	6,975	1,723,863
13													
14	FACTOR 50	15.7137%	12.8385%	30.7742%	0.0170%	2.4700%	19.1055%	0.0000%	0.0000%	1.6272%	17.0494%	0.4046%	100.0000%
15													
16													
17	Security Deposits	48,466	38,481	20,455	-	-	22,795	345	-	1,875	30,767	-	163,184
18													
19	Factor 51	29.7002%	23.5814%	12.5349%	0.0000%	0.0000%	13.9689%	0.2114%	0.0000%	1.1490%	18.8542%	0.0000%	100.0000%

PacifiCorp
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CASE NO. PAC-E-05-1
Witness David L. Taylor

PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Meter & Services Factor

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Total
1	Average Customer	32,173	15,996	1,220	4	11	4,578	654	25	326	6,461	1	61,449
2													
3													
4	Meter Cost	3,186,736	1,584,404	522,065	29,720	132,011	2,230,910	0	1,925	41,754	742,258	0	8,471,782
5													
6													
7	FACTOR 60	37.6159%	18.7021%	6.1624%	0.3508%	1.5582%	26.3334%	0.0000%	0.0227%	0.4929%	8.7615%	0.0000%	100.0000%
8													
9													
10	Service Cost	11,844,557	5,888,961	1,561,067	0	0	0	0	11,812	172,245	3,320,880	0	22,799,522
11													
12													
13	FACTOR 70	51.9509%	25.8293%	6.8469%	0.0000%	0.0000%	0.0000%	0.0000%	0.0518%	0.7555%	14.5658%	0.0000%	100.0000%

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State of Idaho
MSP Protocol
Meter & Service Detail

	A		B	C	D	E	F	G
	Class/Schedule		COS Schedule	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
1	Residential							
2	Sch 001	sec	1	32,173	$99.05	$3,186,736	$368.15	11,844,557
3	Sch 036	sec	36	15,996	$99.05	$1,584,404	$368.15	5,888,961
4								
5	General Service							
6	Sch 06	sec	6	1,213	$403.92	$489,960	$1,286.95	1,561,067
7	Sch 06	pri	6	7	$4,586.43	$32,105	$0.00	-
8	Sch 08	pri	8	4	$7,430.00	$29,720	$0.00	-
9	Sch 09	trn	9	11	$12,001.00	$132,011	$0.00	-
10	Sch 19	sec	19	326	$128.08	$41,754	$528.36	172,245
11	Sch 23	sec	23	6,462	$114.87	$742,258	$513.91	3,320,880
12	Sch 23	pri	23	-	$7,430.00	$0	$0.00	-
13	Spec Cont	trn	Contract	1	$155,000.00	$155,000	$0.00	-
14	Spec Cont	trn	Contract	0	$155,000.00	$0	$0.00	-
15								
16								
17	Irrigation							
18	Sch 040	sec	10	4,578	$487.31	$2,230,910	-	-
19								
20	Street Lighting							
21	Sch 007	sec		654	-	$0	-	-
22	Sch 104	sec		25	$77.00	$1,925	$472.49	11,812
23								
24	State of Idaho			61,450		8,626,782		22,799,522

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State of Idaho
Uncollectables Factor

	A	B	C	D	E	F	G	H	I	J	K	L	M
	Description	Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Sgnls Schedule 12	Space Heating Schedule 19	General Srv Small Power Schedule 23	Contract 1	Total
1	Revenue												
2	Residential	24,069,844	19,665,641						-				43,735,486
3	Commerical		-	13,554,442		971,550				729,127	7,604,544		22,859,663
4	Industrial		-	5,472,084	168,495	3,011,214				14,228	928,007		9,594,028
	Irrigation						39,709,324					4,011,523	43,720,847
6													
7	Total	24,069,844	19,665,641	19,026,526	168,495	3,982,764	39,709,324	-	-	743,355	8,532,551	4,011,523	119,910,024
8													
9	Uncollectables												
10	Residential	(72,338)	(59,102)	0	0	0	0	0	0	0	0	0	(131,439)
11	Commerical	0	0	(32,715)	0	(2,345)	0	0	0	(1,760)	(18,355)	0	(55,175)
12	Industrial	-	-	(1,910)	(59)	(1,051)	-	-	-	(5)	(324)	-	(3,348)
	Irrigation	-	-	-	-	-	(1,081)	-	-	-	-	(109)	(1,190)
14													
15	Net Write Off	(72,338)	(59,102)	(34,625)	(59)	(3,396)	(1,081)	-	-	(1,765)	(18,678)	(109)	(191,152)
16													
18	FACTOR 80	37.8430%	30.9187%	18.1138%	0.0308%	1.7765%	0.5654%	0.0000%	0.0000%	0.9232%	9.7715%	0.0571%	100.0000%

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Revenues Direct Assigned

PacifiCorp
Cost Of Service By Rate Schedule
12 Months Ending March 2004
State of Idaho
Revenue - Normalized

	A		B	C	D	E		F	G	H	I	J	K	L
	Customer Class		Residential Schedule 1	Residential Schedule 36	General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	St. & Area Lgt Schedules 7, 11, 12	Traffic Signls Schedule 12	Space Heating Schedule 19	General Srv Reg. Schedule 23	Contract 1	Total
1	Residential		24,069,844	19,665,641										$43,735,486
2														
3	Commercial				13,554,442		971,550				729,127	7,604,544	0	$22,859,663
4														
5	Industrial				5,472,084	168,495	3,011,214	39,709,324			14,228	928,007	4,011,523	$53,314,875
6														
7	Lighting								279,283	18,292				$297,575
8														
9	OSPA													
10														
11	T - 42 Revenues		$24,069,844	$19,665,641	$19,026,526	$168,495	$3,982,764	$39,709,324	$279,283	$18,292	$743,355	$8,532,551	$4,011,523	$120,207,599
12														
13	AGA		$2,724	$2,226	$108,681	$149	$10,105	$66,750	($1,986)	($130)	$5,599	$59,081	$0	$253,199
14	Misc Revenues		0	0	0	0	0	0	0	0	0	0	0	0
15	Gross Receipts Adj.	F31	0	0	0	0	0	0	0	0	0	0	0	0
16	Commercial Vol Discount		0	0	0	0	0	0	0	0	0	0	0	0
17	Industrial Vol Discount		0	0	0	0	0	0	0	0	0	0	0	0
18	Unbilled Revenue Adj.		0	0	0	0	0	0	0	0	0	0	0	0
19	Firm Revenue		$24,072,569	$19,667,867	$19,135,207	$168,644	$3,992,869	$39,776,074	$277,297	$18,162	$748,954	$8,591,632	$4,011,523	$120,460,798
20														
21	Non-Firm		0	0	0	0	0	0	0	0	0	0	0	0
22														
23														
24	Total Revenue		$24,072,569	$19,667,867	$19,135,207	$168,644	$3,992,869	$39,776,074	$277,297	$18,162	$748,954	$8,591,632	$4,011,523	$120,460,798

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Cost Of Service By Rate Schedule
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State of Idaho

Other Electric Revenue - summary

Acct	DESCRIPTION	B	C Residential Schedule 1	D Residential Schedule 36	E General Srv Large Power Schedule 6	F General Srv Med Voltage Schedule 8	G General Srv High Voltage Schedule 9	H Irrigation Schedule 10	I St. & Area Lgt Schedules 7, 11, 12	J Traffic Sgnls Schedule 12	K Space Heating Schedule 19	L General Srv Small Power Schedule 23	M Contract 1	N Total
450	Forfeited Discounts & Interest													
	Fee - Late Payment													96,849
	257 Residential Discounts	F43	64,687	32,162	-	-	-	-	-	-	-	-	-	38,510
	258 Commercial Discounts	F44	-	-	5,868	-	-	-	-	-	1,568	31,074	-	112,067
	259 Industrial Discounts	F45	-	-	-	98	268	111,676	-	-	-	-	24	1,154
	260 Other Discounts	F46	-	-	-	-	-	-	1,112	42	-	-	-	
	Total Account 450		64,687	32,162	5,868	98	268	111,676	1,112	42	1,568	31,074	24	248,579
451	Misc. Service Revenues													
	20810 Returned Checks	F40	4,717	2,345	179	1	2	671	96	4	48	947	0	9,010
	451.49,.3,.41 Misc. Ser. Rev.	F21	1,101	1,026	529	-	-	2,654	4	0	28	442	-	5,784
	20822 Temp. Service Connect	F44	-	-	3,458	-	-	-	-	-	924	18,313	-	22,695
	21223 Monthly Maintenance	F20	370	239	293	2	-	1,077	1	0	10	108	-	2,100
	20348 Connect Fee	F43	-	-	-	-	-	-	-	-	-	-	-	-
	21726 Fac Chg Buyout	A	-	-	3,068	12	401	2,745			146	1,573	-	7,944
	20455 Reconnect Fee	F40	30,420	15,124	1,154	4	10	4,328	618	24	308	6,109	1	58,100
	Total Account 451		36,607	18,735	8,680	18	413	11,476	719	28	1,464	27,492	1	105,633
454	Rent From Electric Prop													
	Rent From Electric Prop	F20	41,753	27,042	33,099	248	-	121,719	61	20	1,124	12,239	-	237,306
	Total Account 454		41,753	27,042	33,099	248	-	121,719	61	20	1,124	12,239	-	237,306
456	Other Electric Revenues													
	79 Other Electric Revenues	F11	33,336	30,587	34,953	271	7,958	64,831	167	23	1,230	12,730	10,432	196,517
	Total Account 456		33,336	30,587	34,953	271	7,958	64,831	167	23	1,230	12,730	10,432	196,517

AGA Revenues by class

A	B Residential Schedule 1	C Residential Schedule 36	D General Srv Large Power Schedule 6	E General Srv Med Voltage Schedule 8	G General Srv High Voltage Schedule 9	H Irrigation Schedule 10	I St. & Area Lgt Schedules 7, 11, 12	J Traffic Sgnls Schedule 12	K Space Heating Schedule 19	L General Srv Small Power Schedule 23	M Contract 1	N Total
Residential	2,724	2,226										4,950
Commercial			103,844		7,443				5,586	58,260		175,133
Industrial			4,838	149	2,662	66,750			13	820		75,232
Lighting							(1,986)	(130)				(2,116)
Total AGA Revenues	$2,724	$2,226	$108,681	$149	$10,105	$66,750	($1,986)	($130)	$5,599	$59,081	$0	$253,199

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Calculation of Fac CHG Buyout Allocation by Schedule

A		B	C	D	E	F	G			
Customer Class		General Srv Large Power Schedule 6	General Srv Med Voltage Schedule 8	General Srv High Voltage Schedule 9	Irrigation Schedule 10	Space Heating Schedule 19	General Srv Small Power Schedule 23	Total Idaho	%	FAC CHG BUYOUT
Commercial	Customers	1,065	-	1		319	5,808	7,193	57.10%	$ 4,536
	Revenues	$ 13,554,442	-	971,550		729,127	$ 7,604,544	22,859,663		
Industrial	Customers	156	4	7	4,578	7	653	5,405	42.90%	$ 3,408
	Revenues	$ 5,472,084	$ 168,495	$ 3,011,214	$ 39,709,324	$ 14,228	$ 928,007	49,303,352		
Commercial - FAC CHG Buyout Allocation by Schedule		$ 2,689	$ -	$ 193	$ -	$ 145	1,509	$ 4,536	100.00%	$ 7,944
Industrial - FAC CHG Buyout Allocation by Schedule		$ 378	$ 12	$ 208	$ 2,745	$ 1	64	$ 3,408		0
Total by Schedule		$ 3,068	$ 12	$ 401	$ 2,745	$ 146	$ 1,573	7,944		

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State of Idaho
Transmission Direct Assignments

	A	B	C	D	E	F	G	H	I	J	K
	Customers By Rate Schedule	Account 350	Account 352	Account 353	Account 354	Account 355	Account 356	Account 357	Account 358	Account 359	Total
1	Contract 1	$15,861	$8,551	$118,817	$0	$81,371	$64,570	$0	$0	$0	289,170

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State of Idaho
Distribution Direct Assignments

	A	B	E	F	K	L	M	N	O
					Demand		Customer		Meters
	FERC Account	Total Distribution Investment	Lighting	Special Contracts	Primary	Secondary	Primary	Secondary	
1	360	1,149,294	-	-	1,149,294	-	-	-	-
2	361	767,250	-	-	767,250	-	-	-	-
3	362	18,314,387	-	-	18,314,387	-	-	-	-
4	364	44,774,740	231,518	-	38,053,275	6,489,947	-	-	-
5	365	29,269,821	124,761	-	26,813,455	2,331,605	-	-	-
6	366	5,439,583	5,306	-	3,896,376	1,537,900	-	-	-
7	367	18,349,268	75,097	-	16,792,136	1,482,035	-	-	-
8	368	50,832,664	-	-	50,832,664	-	-	-	-
9	369	16,183,278	-	-	-	-	-	16,183,278	-
10	370	13,408,537	-	-	-	-	-	-	13,408,537
11	371	155,210	155,210	-	-	-	-	-	-
12	372	4,873	-	-	-	-	4,873	-	-
13	373	492,909	492,909	-	-	-	-	-	-
14									
15	TOTAL	199,141,815	1,084,801	-	156,618,838	11,841,488	4,873	16,183,278	13,408,537

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