EXHIBIT 7

Energy Gateway Revenue Requirement	Allocator	PacifiCorp System-Wide $million 100%	Utah (RMP) Only $million 41.1304%	Notes
Segment B Gross Plant	a	$ 548.1	$ 225.5	
Segment B Revenue Requirement	b	$ 76.4	$ 31.4	
Revenue Requirement / Gross Plant	c = b / a	13.95%	13.95%	
Gateway Energy Gross Plant	d	$ 6,000.0	$ 2,467.8	
Gateway Energy Est. Revenue Requirement	e = c x d	$ 836.7	$ 344.1	
Current Transmission Revenues in Current Rates				
General Business Transmission Revenues	f	$ 267.9	$ 110.2	
Other Operating Revenues	g	$ 85.5	$ 35.2	
Sale for Resale Gross Revenues (Prod. & Trans.)	h	$ 763.5	$ 314.0	
Transmission Revenue Allocator	i	20.47%	20.47%	
Sale for Resale Allocated to Transmission Revenues	j = h x i	$ 156.3	$ 64.3	
Total Transmission Revenues in Rates	k = f + g + j	$ 509.7	$ 209.7	
Gateway Energy Estimated Revenue Requirement				
Total Gateway Energy Est. Revenue Requirement	m = e + k	$ 1,346.4	$ 553.8	
General Business Transmission Revenues	n = f x 1.2	$ 321.5	$ 132.2	Assume Growth of 20%
Other Operating Revenues	p = g x 1.2	$ 102.7	$ 42.2	Assume Growth of 20%
Sale for Resale Allocated to Transmission Revenues	q = m-n-p	$ 922.3	$ 379.3	
Transmission Revenue Allocator	i	20.47%	20.47%	
Sale for Resale Gross Revenues (Prod. & Trans.)	r = q / i	$ 4,506	$ 1,853	
Need to Increase Sale for Resale by a factor of	s = q / j	5.90	5.90	
Or Incremental Sale for Resale Transmision Allocated Revenues	t = q - j	$ 766.0	$ 315.1	
Or Incremental Sale for Resale Gross Revenues	u = t / i	$ 3,742.8	$ 1,539.4	
Transmission Rate Increase if no Additional Sale for Resale	v = t /(n+p)	181%	181%	
Current Total Overall Revenue Requirement	w	$ 4,518.1	$ 1,858.3	
Overal Rate Increase	x = t / w	17.0%	17.0%	