

Exhibit A

DPU VERSION – May 28, 2004

STATE OF UTAH
2003 Based on 2003 Financial Data
COMPUTATION OF ANNUAL POLE ATTACHMENT RENTAL RATE
PACIFICORP, d.b.a. UTAH POWER

A. Net Investment Per Bare Pole (Distribution Only)

(1)	Investment in wood poles & fixtures	\$259,697,660
(2)	Less depreciation reserve associated with Item (1)	(\$97,652,622)
(3)	Less deferred Federal income taxes associated with Item (1)	<u>(\$22,178,197)</u>
(4)	Net investment in poles and support equipment	\$139,866,841
(5)	Less Crossarms & Appurtenances	<u>(\$27,633,485)</u>
(6)	Net investment in poles and support equipment	\$112,233,356
(7)	Total number of wood poles	<u>÷ 357,900</u>

Net Pole Value

\$313.59 (PV)**B. Annual Carrying Charge**

(1)	Depreciation Expenses	5.57%
(2)	Administration and General Expenses	4.07%
(3)	Maintenance Expenses	1.74%
(4)	Taxes	6.77%
(5)	Authorized Cost of capital	8.42%

26.57% (CC)**C. Use Ratio Per Pole**

(1)	Usable space on pole, in feet	13.5
(2)	Effective space occupied by Licensee Attachment	1.5

11.11% (UR)**D. Annual Pole Attachment Rate****(PV) X (CC) X (UR)****\$9.26**

These are estimates only based on unaudited financial data. The assumptions and inputs are currently under investigation by the Division. Note that an estimated \$3.0 million annual audit cost has been included in A&G expenses.