

'Exhibit A'

STATE OF UTAH
2004
COMPUTATION OF ANNUAL POLE ATTACHMENT RENTAL RATE
PACIFICORP, d.b.a. UTAH POWER & LIGHT COMPANY

FCC formula for cable TV attachments (47 CFR §1.1409(e)(1):

Rate = Space Factor x Net Cost of Bare Pole x Carrying Charge Rate

Where Space Factor = Space occupied by attachment / total usable space

A. Net Investment Per Bare Pole

(1)	Investment in poles, towers, & fixtures	\$370,786,082	
(2)	Less depreciation reserve associated with Item (1)	(\$134,237,118)	
(3)	Less deferred Federal income taxes associated with Item (1)	<u>(\$33,401,051)</u>	
(4)	Net investment in poles and support equipment	\$203,147,914	
(5)	Less Crossarms & Appurtenances	<u>(\$3,472,187)</u>	
(6)	Net investment in poles and support equipment	\$172,675,727	
(7)	Total number of poles	<u>÷ 424,302</u>	
	Net Pole Value		<u>\$406.96 (PV)</u>

B. Annual Carrying Charge

(1)	Depreciation Expenses	6.74%	
(2)	Administration and General Expenses	3.02%	
(3)	Maintenance Expenses	4.93%	
(4)	Taxes	4.17%	
(5)	Authorized Cost of capital	8.87%	
			<u>27.73% (CC)</u>

C. Use Ratio Per Pole (Space Factor)¹

(1)	Usable space on pole, in feet	13.5	
(2)	Effective space occupied by Licensee Attachment	1.0	
			<u>7.41% (PR)</u>

¹ Space occupied and usable space values are presumptive values adopted by the FCC. 47 CFR § 1.1418.

D.	<u>Annual Pole Attachment Rate</u>	
	(PV) X (CC) X (PR)	<u>\$8.36</u>
E.	<u>2004 Basic Rate (2001 escalated at 2.5% per year)</u>	<u>\$8.79</u>
F.	<u>Adjustment for actual A&G costs directly associated to pole attachments</u>	<u>\$0.41</u>
	2004 TOTAL ANNUAL RENTAL RATE PER ATTACHMENT	<u>\$9.20</u>