

**PacifiCorp**  
**State of Utah**  
**Calculation of Customer Charge**  
**Based on March 2006 - Cost of Service Study**

Billing Service Revenues - Account 456

Customer Billing & Accounting Expense - Acc't. 903.2

Meter Reading - Account 902.1

Meters - Depreciation Expense

Service Drop - Depreciation Expense

Service Drop Plant - Account 369

Meter Plant - Account 370

Meters - Accumulated Depreciation

Service Drop - Accumulated Depreciation

Total Rate Base

Return on Rate Base @ 11% for 2006 Target ROR

Total Costs (net of Billing Service Revenues)

Average Customers

Customer Charge (per month)

**March 2003**  
**Residential**  
**Schedule 1**

194,215

3,817,532

6,416,667

1,779,132

1,896,034  
84,268,184  
53,588,302  
(26,360,427)  
(36,043,587)  
75,452,473  
8,299,772  
22,014,922  
612,285  
\$3.00

**March 2006  
Residential  
Schedule 1**

218,546  
3,996,937  
7,465,643  
2,039,893  
2,486,613  
107,905,307  
62,035,538  
(29,116,715)  
(40,813,109)  
100,011,021  
11,001,212  
26,771,752  
662,846  
\$3.37

**Source:** PacifiCorp response to DPU Date Request 20.1 (correcting the Return on Rate Base entry for March, 2003)