

PacifiCorp
Estimate of Average Capital Structure for Test Year
in Docket No. 09-035-23
September 17, 2009

Account Name	2008	Estimate Test Year Average	Remove Capital Leases	Corrected Estimate Test Year Average
<u>Current Assets:</u>				
Total Current Assets	1,376.0	1,289.0		
<u>Plant & Equipment:</u>				
Net Plant & Equipment	13,824.0	15,347.5		
<u>Other Assets:</u>				
Total Other Assets	1,967.0	1,818.0		
Total Non-Current Assets	15,791.0	17,165.5		
Total Assets	17,167.0	18,454.5		
<u>Current Liabilities:</u>				
Current Maturities LTD	144.0	143.0		
Notes Payable and Commercial Paper	85.0	-		
Accounts Payable	757.0	580.0		
Payable to Affiliates	-	-		
Other Payables and Accrued Expenses	369.0	402.0		
Other	111.0	112.0		
Total Current Liabilities	1,466.0	1,237.0		
Long-Term Debt	5,424.0	6,276.5	(59.4)	6,217.1
Total LTD & Deferrals	9,714.0	10,599.5		
Total Liabilities	11,180.0	11,836.5		
Preferred Stock	41.0	41.0		41.0
<u>Common Equity:</u>				
Common Stock	4,254.0	4,379.0		
Retained Earnings	1,692.0	2,198.0		
Total Common Equity	5,946.0	6,577.0		6,577.0
Total Liabilities & Equity	17,167.0	18,454.5		
<u>Regulatory Capital Structure</u>				
Common Equity	51.46%	50.45%		51.24%
Preferred Stock	0.35%	0.31%		0.32%
Long Term Debt (incl. current portion)	48.19%	49.24%		48.44%
Total Capital (Millions of Dollars)	\$11,555.0	\$13,037.5		\$12,835.1