PACIFICORP

Utah

2009 Analysis of System Losses

November 2011

Prepared by:

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November 15, 2011

Mr. Kenneth Houston, PE Vice President, Transmission Services PacifiCorp 825 NE Multnomah, Suite 1600 Portland, OR 97232

RE: 2009 LOSS ANALYSES – Utah

Dear Mr. Houston:

Transmitted herewith are the results of the 2009 Analysis of System Losses for the Utah operations. These results consist of an Annual analysis which develops cumulative expansion factors (loss factors) for both demand (peak-kW) and energy (average-kWh) losses by discrete voltage levels applicable to metered sales data. The loss calculations were made using a preliminary system wide transmission loss factor which was then incorporated into the Utah loss model to derive the final results prescribed herein. Our analyses considered only technical losses in arriving at our final recommendations.

On behalf of MAC, we appreciate the opportunity to assist you in performing the loss analysis contained herein. The level of detail, multiple databases, and state jurisdictions coupled with power flow studies and updates are consistent with prior loss studies and reflect reasonable and representative power losses on the PacifiCorp system. Our review of these data and calculated loss results support the proposed loss factors as presented herein for your use in various cost of service, rate studies, and demand analyses.

Should you require any additional information, please let us know at your earliest convenience.

Sincerely,

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Paul M. Normand Principal

PACIFICORP - UTAH

2009 ANALYSIS OF SYSTEM LOSSES

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1.0 EXECUTIVE SUMMARY

This report presents PacifiCorp's 2009 Analysis of System Losses for Utah's power systems as performed by Management Applications Consulting, Inc. (MAC). Our analyses considered only technical losses and did not attempt to quantify non-technical factors such as theft and meter accuracy. The study developed separate demand (kW) and energy (kWh) loss factors for each voltage level of service in the power system. The cumulative loss factor results by voltage level, as presented herein, can be used to adjust metered sales data in Utah for losses in performing cost of service studies, determining voltage discounts, and other analyses which may require a loss adjustment.

The procedures used in the overall loss study were consistent with prior studies and emphasized the use of "in house" resources where possible. To this end, extensive use was made of the Company's peak hour power flow studies and transformer plant investments in the model. Using estimated load data provided a means of calculating reasonable estimates of losses by using a "top-down" and "bottom-up" procedure. In the "top-down" approach, losses from the high voltage system, through and including distribution substations, were calculated along with power flow data, conductor and transformer loss estimates, and metered sales.

At this point in the analysis, system loads and losses at the input into the distribution substation system are known with reasonable accuracy. However, it is the remaining loads and losses on the distribution substations, primary system, secondary circuits, and services which are generally difficult to estimate. Estimated load data provided the starting point for performing a "bottom-up" approach for calculating the remaining distribution losses. Basically, this "bottom-up" approach develops line loadings by first determining loads and losses at each level beginning at a customer's meter service entrance and then going through secondary lines, line transformers, primary lines and finally distribution substation. These distribution Substation loadings for reasonableness prior to finalizing the loss factors. An overview of the loss study is shown on Figure 1 on page 4.

Appendix A identifies the PacifiCorp system-wide Transmission 2009 loss factors for the integrated PacifiCorp System for 500 kV through 46 kV. These preliminary loss factors will be finalized and approved as the Company's FERC OATT rate in 2012.

Appendix B incorporates Appendix A's loss factor and presents a total PacifiCorp Utah only loss calculation and derives specific loss factors by voltage applicable to metered sales. Table 1, below, provides the final results from Appendix A and B for the calendar year. The distribution system losses are calculated in Appendix B for all voltage levels except transmission which was obtained from Appendix A. These loss expansion factors are applicable only to metered sales at the point of receipt for adjustment to the power system's input level.

Loss Factors at Sales Level Utah											
Voltage Level of Service	<u>2009</u>	<u>Delivery System</u> (Excludes Transmission)									
Demand (kW)											
Transmission ¹	1.04259	1.00000									
Primary	1.07377	1.02990									
Secondary	1.10106	1.05609									
Energy (kWh)											
Transmission ¹	1.04527	1.00000									
Primary	1.06635	1.02016									
G 1	1 00200	1.04500									

TABLE 1

Secondary	1.09322	1.04588
Losses – Net System	Input ²	7.23% MWh
	- · · · 3	8.03% MW
Losses – Net System	Output	7.79% MWh 8.73% MW

The loss factors presented in the Delivery Only column of Table 1 are the Total PacifiCorp loss factors divided by the transmission loss factor in order to remove the transmission losses from each service level loss factor. For example, the secondary distribution demand loss factor of 1.05609 includes the recovery of all non-transmission losses from distribution substation, primary lines, line transformers, secondary conductors and services. The additional transformation loss multipliers are appropriate as an adjustment for either additional transformation or additional primary loss recovery.

The net system input shown in Table 1 presents percent MWh losses of 7.23% for the total PacifiCorp load using calculated losses divided by the associated input energy to the system. The 8.03% represents the MW losses also using system input as a reference. The net system output reference shown in Table 1 represents MWh losses of 7.79% and MW losses of 8.73%. These results use the appropriate total losses for each but are divided by system output or sales. These calculations are all based on the results from Exhibits 1, 7, and 9 of Appendix B.

¹ Reflects preliminary loss factors from Appendix A for 500 kV through 46 kV.

² Net system input equals firm sales plus losses, Company use less non-requirement sales and related losses. See Appendix B, Exhibit 1, for their calculations.

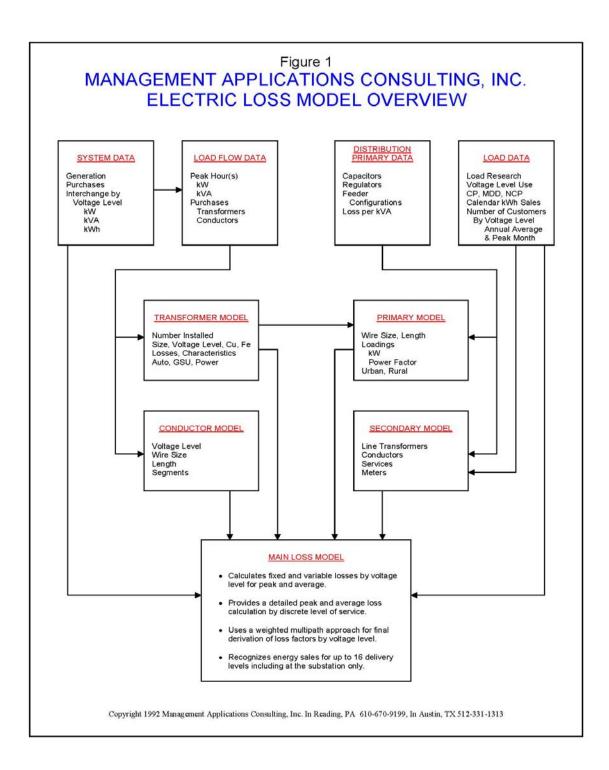
³ Net system output uses losses divided by output or sales data as a reference.

Due to the very nature of losses being primarily a function of equipment loadings, the loss factor derivations for any voltage level must consider both the load at that level plus the loads from lower voltages and their associated losses. As a result, cumulative losses on losses equates to additional load at higher levels along with future changes (+ or -) in loads throughout the power system. It is therefore important to recognize that losses are multiplicative in nature (future) and not additive (test year only) for all future years to ensure total recovery based on prospective fixed loss factors for each service voltage.

The derivation of the cumulative loss factors shown in Table 1 have been detailed for all electrical facilities in Exhibit 9, page 1 for demand and page 2 for energy. Beginning on line 1 of page 1 (demand) under the secondary column, metered sales are adjusted for service losses on lines 3 and 4. This new total load (with losses) becomes the load amount for the next higher facilities of secondary conductors and their loss calculations. This process is repeated for all the installed facilities until the secondary sales are at the input level (line 45). The final loss factor for all delivery voltages using this same process is shown on line 46 and Table 1 for demand. This procedure is repeated in Exhibit 9, page 2, for the energy loss factors.

The loss factor derivation for major voltage categories is simply the input required (line 45) divided by the metered sales (line 2).

An overview of the loss study is shown on Figure 1 on the next page. Figure 2 simply illustrates the major components that must be considered in a loss analysis.



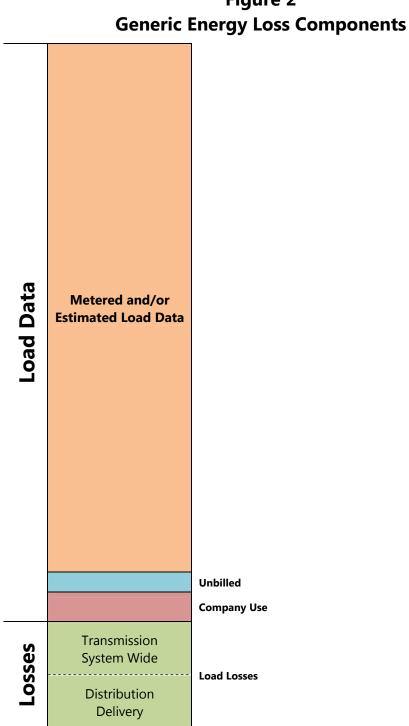


Figure 2

2.0 INTRODUCTION

This report of the 2009 Analysis of System Losses for Utah provides a summary of results, conceptual background or methodology, description of the analyses, and input information related to the study.

2.1 Conduct of Study

Typically, between five to ten percent of the total kWh requirements of an electric utility is lost or unaccounted for in the delivery of power to customers. Investments must be made in facilities which support the total load which includes losses or unaccounted for load. Revenue requirements associated with load losses are an important concern to utilities and regulators in that customers must equitably share in all of these cost responsibilities. Loss expansion factors are the mechanism by which customers' metered demand and energy data are mathematically adjusted to the generation or input level (point of reference) when performing cost and revenue calculations.

An acceptable accounting of losses can be determined for any given time period using available engineering, system, and customer data along with empirical relationships. This loss analysis for the delivery of demand and energy utilizes such an approach. A microcomputer loss model⁴ is utilized as the vehicle to organize the available data, develop the relationships, calculate the losses, and provide an efficient and timely avenue for future updates and sensitivity analyses. Our procedures and calculations are consistent with prior loss studies and rely on numerous databases that include customer statistics and power system modeling results.

Company personnel performed most of the data gathering and data processing efforts. MAC analyzed the Company's various databases and performed calculations to check the reasonableness of results. A review of the preliminary results provided for additions to the database and modifications to certain initial assumptions based on available data. Efforts in determining the data required to perform the loss analysis centered on information which was available from existing studies or reports within the Company.

⁴Copyright by Management Applications Consulting, Inc.

From an overall perspective, our efforts concentrated on five major areas:

- 1. System information by state jurisdiction concerning peak demand and metered annual sales data by voltage level,
- 2. High voltage power system power flow data and associated loss calculations (utilized preliminary system wide Transmission Loss Factors),
- 3. Distribution system primary and secondary loss calculations,
- 4. Derivation of fixed and variable losses by voltage level, and
- 5. Development of final cumulative expansion factors at each voltage level for peak demand (kW) and annual energy (kWh) requirements reconciled to system input.

2.2 Electric Power Losses

Losses in power systems consist of primarily technical losses with a much smaller level of non-technical losses.

Technical Losses

Electrical losses result from the transmission of energy over various electrical equipment. The largest component of these losses is power dissipation as a result of varying loading conditions and are oftentimes called load losses which are proportional to the square of the current (I^2R). These losses can be as high as 75% of all technical losses. The remaining losses are called no-load and represent essentially fixed (constant) energy losses throughout the year. These no-load losses represent energy required by a power system to energize various electrical equipment regardless of their loading levels. The major portion of no-load losses consists of core or magnetizing energy related to installed transformers throughout the power system.

Non-Technical Losses

These are unaccounted for energy losses that are related to energy theft, metering, non-payment by customers, and accounting errors. Losses related to these areas are generally very small and can be extremely difficult and subjective to quantify. Our efforts generally do not develop any meaningful level as appropriate because we assume that improving technology and utility practices have minimized these amounts.

2.3 Description of Model

The Loss Model is a customized applications model, constructed using the Excel software program. Documentation consists primarily of the model equations at each cell location. A significant advantage of such a model is that the actual formulas and their corresponding computed values at each cell of the model are immediately available to the analyst.

A brief description of the two appendices and their major categories of effort for the preparation of each loss model is as follows:

- Appendix A identifies the preliminary system wide transmission loss factors and supporting calculations. These transmission loss factors formed the basis and starting point with which to derive the final delivery loss factors for each remaining voltage level as presented in Appendix B and summarized on Table 1 of the Executive Summary.
- Appendix B which contains calculations for distribution-related conductors, transformers, and all primary and secondary losses as summarized in the output reports.

3.0 METHODOLOGY

3.1 Background

The objective of a Loss Study is to provide a reasonable set of energy (average) and demand (peak) loss expansion factors which account for system losses associated with the transmission and delivery of power to each voltage level over a designated period of time. The focus of this study is to identify the difference between total energy inputs and the associated sales with the difference being equitably allocated to all delivery levels. Several key elements are important in establishing the methodology for calculating and reporting the Company's losses. These elements are:

- Selection of voltage level of services,
- Recognition of losses associated with conductors, transformations, and other electrical equipment/components within voltage levels,
- Identification of customers and loads at various voltage levels of service,
- Review of generation or net power supply input at each level for the test period studied, and
- Analysis of kW and kWh sales by voltage levels within the test period.

The three major areas of data gathering and calculations in the loss analysis were as follows:

- 1. System Information (monthly and annual)
 - MWH generation and MWH sales.
 - Coincident peak estimates and net power supply input from all sources and voltage levels.
 - Customer load data estimates from available load research information, adjusted MWH sales, and number of customers in the customer groupings and voltage levels identified in the model.
 - System default values, such as power factor, loading factors, and load factors by voltage level.

- 2. High Voltage System (Appendix A)
 - Presents the detailed calculations and derivation of the preliminary system wide transmission loss factors used in the calculations developed in Appendix B.
- 3. Distribution System (Appendix B)
 - Distribution Substations data was developed for modeling each substation as to its size and loading. Loss calculations were performed from this data to determine load and no load losses separately for each transformer.
 - Primary lines Line loading and loss characteristics were obtained from distribution feeder analyses. These loss results developed kW loss per MW of load by Primary Voltage level. An average was calculated to derive the primary loss estimate after weighting the proper rural versus urban customer mix.
 - Line transformers Losses in line transformers were based on each customer service group's size, as well as the number of customers per transformer. Accounting and load data provided the foundation with which to model the transformer loadings and calculate load and no load losses.
 - Secondary network Typical secondary networks were estimated for conductor sizes, lengths, loadings, and customer penetration for residential and small general service customers.
 - Services Typical services were estimated for each secondary service class of customers identified in the study with respect to type, length, and loading.

The loss analysis was thus performed by constructing the model in segments and subsequently calculating the composite until the constraints of peak demand and energy were met:

- Information as to the physical characteristics and loading of each transformer and conductor segment was modeled.
- Conductors, transformers, and distribution were grouped by voltage level, and unadjusted losses were calculated.

- The loss factors calculated at each voltage level were determined by "compounding" the per-unit losses. Equivalent sales at the supply point were obtained by dividing sales at a specific level by the compounded loss factor to determine losses by voltage level.
- The resulting demand and energy loss expansion factors were then used to adjust all sales to the generation or input level in order to estimate the difference.
- Reconciliation of kW and kWh sales by voltage level using the reported system kW and kWh was accomplished by adjusting the initial loss factor estimates until the mismatch or difference was eliminated.

3.2 Calculations and Analysis

This section provides a discussion of the input data, assumptions, and calculations performed in the loss analysis. Specific appendices have been included in order to provide documentation of the input data utilized in the model.

3.2.1 Bulk, Transmission and Subtransmission Lines

Appendix A provides the summary results of the hourly calculations of segments of the PacifiCorp power system on an hourly basis.

3.2.2 Transformers

Appendix A provides the summary results of the hourly calculations of segments of the PacifiCorp power system on an hourly basis.

3.2.3 Distribution System

The load data at the substation and customer level, coupled with primary and secondary network information, was sufficient to model the distribution system in adequate detail to calculate losses.

Primary Lines

Estimates were made by the Company of primary line losses by the different levels of distribution voltage and whether they were urban or rural. These estimates consider substations, feeders per substation, voltage levels, loadings, total circuit miles, wire size, and single- to three-phase investment estimates. Our recommended loss factors were determined by calculating all other factors, and the remaining unaccounted for MW and MWH were assigned to primary losses.

Line Transformers

Losses in line transformers were determined based on typical transformer sizes for each secondary customer service group and an estimated or calculated number of customers per transformer. Accounting records and estimates of load data provided the necessary database with which to model the loadings. These calculations also made it possible to determine separate copper and iron losses based on a table of representative losses for various transformer sizes.

Secondary Line Circuits

Calculations of secondary line circuit losses were performed for loads served through these secondary line investments. Estimates of typical conductor sizes, lengths, loadings and customer class penetrations were made to obtain total circuit miles and losses for the secondary network. Customer loads which do not have secondary line requirements were also identified so that a reasonable estimate of losses and circuit miles of the investments could be made.

Service Drops and Meters

Service drops were estimated for each secondary customer reflecting conductor size, length and loadings to obtain demand losses. A separate calculation was also performed using customer maximum demands to obtain kWh losses. Meter loss estimates were also made for each customer and incorporated into the calculations of kW and kWh losses included in the Summary Results.

4.0 DISCUSSION OF RESULTS

A brief description of each Exhibit provided in Appendix B as follows:

Exhibit 1 - Summary of Company Data

This exhibit reflects system information used to determine percent losses and a detailed summary of kW and kWh losses by voltage level. The loss factors developed in Exhibit 7 are also summarized by voltage level.

Exhibit 2 - Summary of Conductor Information

A summary of MW and MWH load and no load losses for conductors by voltage levels is presented. The sum of all calculated losses by voltage level is based on input data information provided in Appendix A. Percent losses are based on equipment loadings.

Exhibit 3 - Summary of Transformer Information

This exhibit summarizes transformer losses by various types and voltage levels throughout the system. Load losses reflect the copper portion of transformer losses while iron losses reflect the no load or constant losses. MWH losses are estimated using a calculated loss factor for copper and the test year hours times no load losses.

Exhibit 4 - Summary of Losses Diagram (2 Pages)

This loss diagram represents the inputs and output of power at system peak conditions. Page 1 details information from all points of the power system and what is provided to the distribution system for primary loads. This portion of the summary can be viewed as a "top down" summary into the distributor system.

Page 2 represents a summary of the development of primary line loads and distribution substations based on a "bottom up" approach. Basically, loadings are developed from the customer meter through the Company's physical investments based on load research and other metered information by voltage level to arrive at MW and MVA requirements during peak load conditions by voltage levels.

Exhibit 5 - Summary of Sales and Calculated Losses

Summary of Calculated Losses represents a tabular summary of MW and MWH load and no load losses by discrete areas of delivery within each voltage level. Losses have been identified

and are derived based on summaries obtained from Exhibits 2 and 3 and losses associated with meters, capacitors and regulators.

Exhibit 6 - Development of Loss Factors, Unadjusted

This exhibit calculates demand and energy losses and loss factors by specific voltage levels based on sales level requirements. The actual results reflect loads by level and summary totals of losses at that level, or up to that level, based on the results as shown in Exhibit 5. Finally, the estimated values at generation are developed and compared to actual generation to obtain any difference or mismatch.

Exhibit 7 - Development of Loss Factors, Adjusted

The adjusted loss factors are the results of adjusting Exhibit 6 for any difference. All differences between estimated and actual are prorated to each level based on the ratio of each level's total load plus losses to the system total as shown on Exhibit 8. These new loss factors reflect an adjustment in losses due only to kW and kWh mismatch.

Exhibit 8 – Adjusted Losses and Loss Factors by Facility

These calculations present an expanded summary detail of Exhibit 7 for each segment of the power system with respect to the flow of power and associated losses from the receipt of energy at the meter to the generation for the Company's power system.

Exhibit 9 - Appendix B Only - Summary of Losses by Delivery Voltage

These calculations present a reformatted summary of the losses presented in Exhibits 7 and 8 by power system delivery segment as calculated by voltage level of service based on sales.

Appendix A

PacifiCorp System Wide Transmission Loss Factors (Preliminary)



PacifiCorp

2009 State Jurisdictional Transmission Loss Analysis With GSU

- Pages 1 Index
- Schedule 1,Presents the summary loss results of the calculated hourly losses for the
Company's PACE and PACW control areas at the annual peak hour and for
the annual average losses for all hours of the year.Calculated loss factors are applicable to the metered (output) sales level.

All data is from Schedule 2.

Schedule 2,
Page 3Summary of the summer and winter peak hour MW and annual MWH losses
for PACE and PACW and the total system.
Results are detailed by segment and season: Summer (June, July, August,
and September), Winter (all months excluding Summer months).
Loss data is from Schedule 3.

Schedule 3,Summary of MW and MWH loss results for each control area by season andPage 4voltage level.

Schedule 4, Summary of seasonal peak hour MW and average MWH loss results for PACE by voltage level from Appendices A (winter) and B (summer) hourly loss calculations.

Schedule 5,Summary of seasonal peak hour MW and average MWH loss results forPage 6PACW by voltage level from Appendices C (winter) and D (summer) hourly
loss calculations.

PACIFICORP 2009 TRANSMISSION LOSS ANALYSIS

	TRANSMISSION	LOSSES	PERCENT OF TOTAL IRANSMISSION	INPUT	OUTPUT	LOSS FACTOR (Input/Output)
Α.	DEMAND		Peak (MW)	Summer		
1	East	325.0	73.4%	7,443	7,118	1.04566
2	West	117.9	26.6%	3,647	3,529	1.03340
3	Total Demand	442.8	100.0%	11,090	10,647	1.04159
4	Unmetered Station I	Jse Adjustment				0.00100
5	Demand Loss Facto	r				1.04259

В.	ENERGY		Annual	MWH		
6	East	2,002,285	70.8%	45,369,000	43,366,715	1.04617
7	West	826,451	29.2%	21,361,106	20,534,655	1.04025
8	Total Energy	2,828,736	100.0%	66,730,106	63,901,370	1.04427
9	Unmetered Station	Use Adjustment				0.00100
10	Energy Loss Factor					1.04527

NOTES:

- Results include Bridger losses from Schedule 4,
 Results include Corona loss estimates from Schedule 3.
- (3) Loss calculations include adjusted (reduced) for Company ownership.
 (4) Loss calculations include GSU and Wind Plant.
- (5) Loss calculations excludes third party facilities.

PACIFICORP POWER FLOW RESULTS - SUMMARY OF LOSSES

	PE	AK (SUMME	R)	PEAK (WINTER)			ANNUAL			
	Total	% of Total	% of Total	Total	% of Total	% of Total	Total Annua		% of Total	
EAST	(MW)	Area	System	(MW)	Area	System	(MWH)	Area	System	
LAST 1 Load (Peak MW, Annual MWH)	7,443			6,946			45,369,000			
Transmission	7,443			0,940			45,509,000			
2 Transformers	25.0	7.7%	5.6%	23.9	7.7%	5.4%	145,704	7.3%	5.2%	
3 Transmission Lines	300.0	92.3%	67.8%	286.7	92.3%	65.0%	1,856,581	92.7%	65.6%	
4 Total Transmission	300.0	92.3 <i>%</i> 100.0%	73.4%	310.6	92.3 <i>%</i> 100.0%	70.4%	2,002,285	100.0%	70.8%	
5 Subtotal - EAST	325.0	100.0%	73.4%	310.6	100.0%		2,002,285	100.0%		
6 Losses % of Input (Line 6/Line 1)	4.4%	100.0%	73.47	4.5%	100.076	70.4%	2,002,285	100.0%	70.0%	
7 Losses % of Output (Line 6/(Line 1/Line 6))	4.4%			4.5%			4.4%			
	4.0%			4.770			4.0%			
WEST										
8 Load (Peak MW, Annual MWH)	3,647			4,009			21,361,106			
Transmission										
9 Transformers	11.9	10.1%	2.7%	12.5	9.5%	2.8%	98,188	11.9%	3.5%	
10 Transmission Lines	106.0	89.9%	23.9%	118.3	90.5%	26.8%	728,263	88.1%	25.7%	
11 Total Transmission	117.9	100.0%	26.6%	130.7	100.0%	29.6%	826,451	100.0%	29.2%	
12 Subtotal - WEST	117.9	100.0%	26.6%	130.7	100.0%	29.6%	826,451	100.0%	29.2%	
14 Losses % of Input (Line 14/Line 9)	3.2%			3.3%			3.9%			
15 Losses % of Output (Line 14/(Line 9/Line 14))	3.3%			3.4%			4.0%			
TOTAL PACIFICORP										
16 Load (Peak MW, Annual MWH)	11,090			10,955			66,730,106			
Transmission	,									
17 Transformers	36.9		8.3%	36.3		8.2%	243,893		8.6%	
18 Transmission Lines	406.0		91.7%	405.0		91.8%	2,584,843		91.4%	
19 Total Transmission	442.8		100.0%	441.3		100.0%	2,828,736		100.0%	
20 Total System	442.8	•	100.0%	441.3		100.0%	2,828,736		100.0%	
22 Losses % of Input (Line 22/Line 17)	4.0%			4.0%			4.2%			
23 Losses % of Output (Line 22/(Line 17/Line 22))	4.2%			4.2%			4.4%			

PACIFICORP POWER FLOW RESULTS - TOTAL TRANSMISSION

		161 kV to	TRANSI	FORMER LO	SSES MW				161 kV to	TRA	NSMISSION	LINE LOS	SES MW		
MW TIME INPUT	345 kV to 500 kV (1)	345 kV Includes	115 kV to 161 kV	46 kV to 115 kV	GSU	SVC	Subtotal Transformers	345 kV to 500 kV (2)	345 kV	115 kV to 161 kV	Corona 500 kV to 138 kV	46 kV to 115 kV	Below 46 kV	Subtotal Transm Lines	Total Transmission Losses
WINTER - EAST 1 PEAK - MW 6,946 2 LOSS % TO INPUT 3 LOSS % TO TOTAL LOSSES	i	7.160 0.103%	3.450 0.050%	0.182 0.003%	12.569 0.181%	0.504 0.007%	23.864 0.344% 7.684%		177.157 2.550%	51.324 0.739%	9.313 0.134%	45.029 0.648%	3.889 0.056%		310.576 100.000%
4 5 WINTER MWH 29,694,446 6 LOSS % TO INPUT 7 LOSS % TO TOTAL LOSSES	5	33,163 0.112%	9,480 0.032%	812 0.003%	53,402 0.180%	2,612 0.009%	99,470 0.335% 7.740%		753,679 2.538%	206,587 0.696%	70,607 0.238%	136,393 0.459%	18,450 0.062%		1,285,186 100.000%
SUMMER - EAST 8 PEAK - MW 7,443 9 LOSS % TO INPUT 10 LOSS % TO TOTAL LOSSES	5	7.211 0.097%	4.461 0.060%	0.190 0.003%	12.566 0.169%	0.534 0.007%	24.962 0.335% 7.681%		175.235 2.354%	67.436 0.906%	9.313 0.125%	45.430 0.610%	2.607 0.035%	300.021 4.031% 92.319%	324.982 100.000%
11 12 SUMMER MWH 15,674,554 13 LOSS % TO INPUT 14 LOSS % TO TOTAL LOSSES	i -	16,316 0.104%	6,444 0.041%	415 0.003%	22,316 0.142%	744 0.005%	46,234 0.295% 6.447%		410,374 2.618%	146,442 0.934%	35,449 0.226%	72,178 0.460%	6,422 0.041%		717,099
TOTAL ANNUAL - EAST 15 PEAK - MW 7,443 16 ANNUAL MWH 45,369,000 17 LOSS % TO INPUT 18 LOSS % TO TOTAL ANNUAL INF)	7.211 49,479 0.109%	4.461 15,924 0.035%	0.190 1,228 0.003%	12.566 75,718 0.167%	0.534 3,356 0.007%	24.962 145,704 0.321% 7.277%		175.235 1,164,053 2.566%	67.436 353,028 0.778%	9.313 106,055 0.234%	45.430 208,572 0.460%	2.607 24,872 0.055%		324.982 2,002,285 100.000%
19 LOSS % TO TOTAL ANNUAL OU 20 (Input - Losses)	TPUT														43,366,715 4.617%
LOSS FACTORS - EAST 21 Demand 22 Energy															1.04566 1.04617
WINTER - WEST 23 PEAK - MW 4,005 24 LOSS % TO INPUT 25 LOSS % TO TOTAL	0.465			2.042 0.051%	3.109 0.078%		12.459 0.311% 9.530%	11.433 0.285%	30.143 0.752%		4.691 0.117%	70.768 1.765%	1.237 0.031%	118.271 2.950% 90.470%	130.730 100.000%
26 27 WINTER MWH 14,464,624 28 LOSS % TO INPUT 29 LOSS % TO TOTAL LOSSES	1,165 0.008%			11,417 0.079%	17,590 0.122%		66,430 0.459% 11.834%	64,387 0.445%	114,122 0.789%		35,565 0.246%	279,221 1.930%	1,616 0.011%		561,341 100.000%
SUMMER - WEST 30 PEAK - MW 3,647 31 LOSS % TO INPUT 32 LOSS % TO TOTAL	0.390			1.834 0.050%	3.065 0.084%		11.892 0.326% 10.091%	10.025 0.275%	27.421 0.752%		4.691 0.129%	62.660 1.718%	1.161 0.032%	105.958 2.906% 89.909%	117.851 100.000%
33 34 SUMMER MWH 6,896,481 35 LOSS % TO INPUT 36 LOSS % TO TOTAL LOSSES	536 0.008%			4,442 0.064%	7,144 0.104%		31,759 0.461% 11.979%	30,516 0.442%	51,775 0.751%		17,856 0.259%	132,623 1.923%	581 0.008%	233,351 3.384% 88.021%	265,110 100.000%
TOTAL ANNUAL - WEST 37 PEAK - MW 3,647 38 ANNUAL MWH 21,361,106 39 LOSS % TO INPUT 40 LOSS % TO TOTAL ANNUAL INF	5 1,702 0.008%	55,893		1.834 15,859 0.074%	3.065 24,735 0.116%		11.892 98,188 0.460% 11.881%	10.025 94,903 0.444%	27.421 165,897 0.777%		4.691 53,421 0.250%	62.660 411,844 1.928%	1.161 2,197 0.010%	105.958 728,263 3.409% 88.119%	117.851 826,451 100.000%
39 LOSS % TO TOTAL ANNUAL OU 40 (Input - Losses)															20,534,655 4.025%
LOSS FACTORS - WEST 41 Demand 42 Energy															1.03340 1.04025
TOTAL ANNUAL - PACIFICORP 43 PEAK SUMMER - MW 11,090 44 ANNUAL MWH 66,730,100 45 PEAK WINTER MW 10,955	5 1,702	105,372	4.461 15,924 3.450	2.023 17,087 2.224	15.632 100,453 15.678	0.534 3,356 0.504	36.854 243,893 36.323	10.025 94,903 11.433	202.657 1,329,951 207.299	67.436 353,028 51.324	14.004 159,476 14.004	108.091 620,416 115.797	3.767 27,069 5.125		442.833 2,828,736 441.306

PACIFICORP POWER FLOW RESULTS - EAST

TRANSFORMER LOSSES MW TRANSMISSION LINE LOSSES MW Corona									Total							
TIME	MW-EAST INPUT	161 kV to 345 kV	Bridger 345 kV	115 kV to 161 kV	46 kV to 115 kV	GSU	SVC	Subtotal Transformers	161 kV to 345 kV	Bridger 345 kV	115 kV to 161 kV	500 kV to 138 kV	46 kV to 115 kV	Below 46 kV	Subtotal Transm Lines	Transmission Losses
WINTER - EAST 1 PEAK - MW 2 LOSS % TO INPUT 3 LOSS % TO TOTAL LO 4	6,946 DSSES	4.226 0.061%	2.934 0.042%	3.450 0.050%	0.182 0.003%	12.569 0.181%	0.504 0.007%	23.864 0.344% 7.684%	118.027 1.699%	59.130 0.851%	51.324 0.739%	9.313 0.134%	45.029 0.648%	3.889 0.056%		310.576 100.000%
5 WINTER MWH 6 LOSS % TO INPUT 7 LOSS % TO TOTAL LO	29,694,446 DSSES	15,751 0.053%	17,413 0.059%	9,480 0.032%	812 0.003%	53,402 0.180%	2,612 0.009%	99,470 0.335% 7.740%	440,073 1.482%	313,606 1.056%	206,587 0.696%	70,607 0.238%	136,393 0.459%	18,450 0.062%		1,285,186 100.000%
SUMMER - EAST 8 PEAK - MW 9 LOSS % TO INPUT 10 LOSS % TO TOTAL LO	7,443 DSSES	4.278 0.057%	2.933 0.039%	4.461 0.060%	0.190 0.003%	12.566 0.169%	0.534 0.007%	24.962 0.335% 7.681%	118.015 1.586%	57.220 0.769%	67.436 0.906%	9.313 0.125%	45.430 0.610%	2.607 0.035%	300.021 4.031% 92.319%	324.982 100.000%
12 SUMMER MWH 13 LOSS % TO INPUT 14 LOSS % TO TOTAL LO	15,674,554 DSSES	7,729 0.049%	8,587 0.055%	6,444 0.041%	415 0.003%	22,316 0.142%	744 0.005%	46,234 0.295% 6.447%	243,369 1.553%	167,005 1.065%	146,442 0.934%	35,449 0.226%	72,178 0.460%	6,422 0.041%		717,099 100.000%
TOTAL ANNUAL - EA 15 PEAK - MW 16 ANNUAL MWH 17 LOSS % TO INPUT 18 LOSS % TO TOTAL AI	7,443 45,369,000	4.278 23,480 0.052%	2.933 26,000 0.057%	4.461 15,924 0.035%	0.190 1,228 0.003%	12.566 75,718 0.167%	0.534 3,356 0.007%	24.962 145,704 0.321% 7.277%	118.015 683,442 1.506%	57.220 480,611 1.059%	67.436 353,028 0.778%	9.313 106,055 0.234%	45.430 208,572 0.460%	2.607 24,872 0.055%		324.982 2,002,285 100.000%
19 LOSS % TO TOTAL AI 20 (Input - Losses)	NNUAL OUTPUT															43,366,715 4.617%
LOSS FACTORS - EA 21 Demand 22 Energy	ST															1.04566 1.04617
					Percent of											

				ercent or	
	Winter Hours	Summer Hours	Total Hours	Total Hours	
PERCENT RANGE - EAST					
22 91-100	169	109	278	3.17%	
23 76-90	970	905	1,875	21.40%	
24 51-75	4,596	1,875	6,471	73.87%	
25 1-50	97	39	136	1.55%	
26 Total Hours	5,832	2,928	8,760	100.00%	

NOTES:

(1) Bridger losses shown at 66.7% - reference Work paper 1.
 (2) Summer Period includes June, July, August, and September.
 (3) Winter Period includes all non Summer months.

PACIFICORP POWER FLOW RESULTS - WEST

		TRANSFORMER LOSSES MW TRANSMISSION LINE LOSSES MW Corona						Total					
		5 kV to) kV (1)	161 kV to 345 kV	46 kV to 115 kV	GSU	Subtotal Transformers	345 kV to 500 kV (2)	161 kV to 345 kV	500 kV to 138 kV	46 kV to 115 kV	Below 46 kV	Subtotal Transm Lines	Transmission Losses
WINTER - WEST													
1 PEAK - MW 2 LOSS % TO INPUT	4,009	0.465 0.012%	6.843 0.171%	2.042 0.051%	3.109 0.078%	12.459 0.311%	11.433 0.285%	30.143 0.752%	4.691 0.117%	70.768 1.765%	1.237 0.031%	118.271 2.950%	130.730
3 LOSS % TO TOTAL LOSS		0.01270	0.17170	0.00170	0.07070	9.530%	0.20070	0.70270	0.11770	1.70070	0.00170	90.470%	100.000%
5 WINTER MWH 14,4	64,624	1,165	36,257	11,417	17,590	66,430	64,387	114,122	35,565	279,221	1,616	- /-	561,341
6 LOSS % TO INPUT 7 LOSS % TO TOTAL LOSS		0.008%	0.251%	0.079%	0.122%	0.459% 11.834%	0.445%	0.789%	0.246%	1.930%	0.011%	3.422% 88.166%	100.000%
SUMMER - WEST													
8 PEAK - MW	3,647	0.390	6.604	1.834	3.065	11.892	10.025	27.421	4.691	62.660		105.958	117.851
9 LOSS % TO INPUT 10 LOSS % TO TOTAL LOSS 11		0.011%	0.181%	0.050%	0.084%	0.326% 10.091%	0.275%	0.752%	0.129%	1.718%	0.032%	2.906% 89.909%	100.000%
12 SUMMER MWH 6,8	96,481	536	19,636	4,442	7,144	31,759	30,516	51,775	17,856	132,623	581	233,351	265,110
13 LOSS % TO INPUT 14 LOSS % TO TOTAL LOSS		0.008%	0.285%	0.064%	0.104%	0.461% 11.979%	0.442%	0.751%	0.259%	1.923%	0.008%	3.384% 88.021%	100.000%
TOTAL ANNUAL - WEST													
PEAK - MW	3,647	0.390	6.604	1.834	3.065	11.892	10.025	27.421	4.691	62.660		105.958	117.851
15 ANNUAL MWH 21,3 16 LOSS % TO INPUT	61,106	1,702 0.008%	55,893 0.262%	15,859 0.074%	24,735 0.116%	98,188 0.460%	94,903 0.444%	165,897 0.777%	53,421 0.250%	411,844 1.928%	,	728,263 3.409%	826,451
17 LOSS % TO TOTAL ANNU		0.00070	0.20270	0.07470	0.11070	11.881%	0.44470	0.77770	0.20070	1.02070	0.01070	88.119%	100.000%
18 LOSS % TO TOTAL ANNU 19 (Input - Losses)	JAL OUTPUT												20,534,655 4.025%
LOSS FACTORS - WEST													
20 Demand 21 Energy													1.03340 1.04025
				Р	ercent of								

	Winter Hours	Summer Hours	Total Hours	Total Hours
PERCENT RANGE - WEST				
22 91-100	49	287	336	3.84%
23 76-90	2,039	512	2,551	29.12%
24 51-75	3,663	1,981	5,644	64.43%
25 1-50	81	148	229	2.61%
26 Total Hours	5,832	2,928	8,760	100.00%

NOTES:

Summer Period includes June, July, August, and September.
 Winter Period includes all non Summer months.

Appendix B

Results of PacifiCorp Utah 2009 Loss Analysis



PACIFICORP UTAH

EXHIBIT 1

SUMMARY OF COMPANY DATA

ANNUAL PEAK		4,365	MW
GENERATION & PURCHA	SES-INPUT	24,087,011	MWH
ANNUAL SALES	-OUTPUT	22,346,337	MWH
SYSTEM LOSSES	INPUT OUTPUT	1,740,674	or 7.23% or 7.79%
SYSTEM LOAD FACTOR		63.0%	

SUMMARY OF LOSSES - OUTPUT RESULTS

SERVICE	KV	М	W	% TOTAL	MWH	% TOTAL
TRANS	500,345,161 115,69,46	178.3	4.09%	50.87%	1,043,194 <u>4.33%</u>	59.93%
PRIMARY	34,12,1	96.4	2.21%	27.50%	325,617 <u>1.35%</u>	18.71%
SECONDARY	< 1	75.8	1.74%	21.63%	371,864 1.54%	21.36%
TOTAL		350.5	8.03%	100.00%	1,740,674 7.23%	100.00%

SUMMARY OF LOSS FACTORS

SERVICE	KV		ATIVE SALES	EXPANSION FACTORS ENERGY		
		d	1/d	е	1/e	
TRANS	500,345,161 115,69,46	1.04259	0.95915	1.04527	0.95669	
PRIM SUBS	110,00,10	0.00000	0.00000	0.00000	0.00000	
PRIMARY	34,12,1	1.07377	0.93130	1.06635	0.93778	
SECONDARY	< 1	1.10106	0.90821	1.09322	0.91473	

PACIFICORP UTAH 2009 LOSS ANALYSIS

SUMMARY OF CONDUCTOR INFORMATION

EXHIBIT 2

DESCRIPTION		CIRCUIT	CIRCUIT LOADING		MW LOSSES				MWH LOSSES	
		MILES	% RATING	LOAD	NO LOAD	TOTAL		LOAD	NO LOAD	TOTAL
BULK	345 KV OR	GREATER								
TIE LINES		0.0		0.000	0.000	0.000		0	0	C
<u>BULK TRANS</u>		<u>0.0</u> 0.0	<u>0.00%</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>		<u>0</u> 0	<u>0</u> 0	<u>0</u> 0
SUBTOT		0.0)	0.000	0.000	0.000		0	0	0
TRANS	115 KV	TO 345.00	KV							
TIE LINES			0 0.00%	0.000	0.000	0.000		0	0	0
TRANS1	161 KV	0.0	0.00%	0.000	0.000	0.000		0	0	0
TRANS2	<u>115 KV</u>	<u>0.0</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.010</u>	<u>0.010</u>		<u>0</u>	<u>89</u>	<u>89</u> 89
SUBTOT		0.0)	0.000	0.010	0.010		0	89	89
SUBTRANS	35 KV	TO 115	KV							
TIE LINES			0 0.00%	0.000	0.000	0.000		0	0	0
SUBTRANS1	69 KV	0.0	0.00%	0.000	0.000	0.000		0	0	0
SUBTRANS2	46 KV	0.0	0.00%	0.000	0.000	0.000		0	0	0
SUBTRANS3	<u>35 KV</u>	<u>0.0</u>		<u>0.000</u>	<u>0.000</u>	<u>0.000</u>		<u>0</u>	<u>0</u>	<u>0</u> 0
SUBTOT		0.0)	0.000	0.000	0.000		0	0	0
PRIMARY LINES		21,095	5	60.786	2.991	63.778		180,170	28,300	208,470
SECONDARY LINES		8,443	3	6.193	0.000	6.193		20,045	0	20,045
SERVICES		17,859)	15.153	2.214	17.367		52,055	19,391	71,446
TOTAL		47,397	7	82.133	5.215	87.348		252,271	47,780	300,050

PACIFICORP UTAH 2009 LOSS ANALYSIS

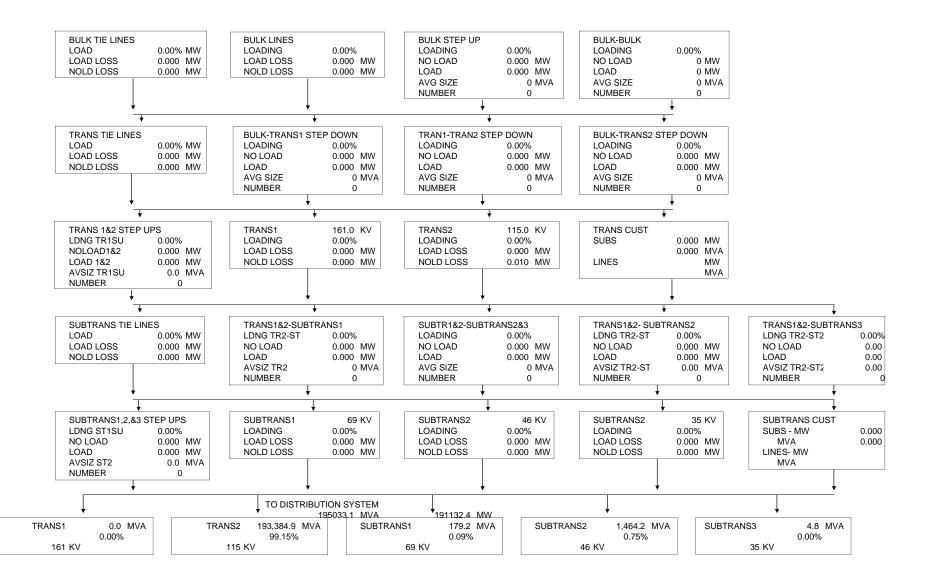
SUMMARY OF TRANSFORMER INFORMATION

|--|

DESCRIPTION		KV CAPA		NUMBER	AVERAGE	LOADING	MVA					MWH LOSSES	
		VOLTAGE	MVA	TRANSFMR	SIZE	%	LOAD	LOAD	NO LOAD	TOTAL	LOAD	NO LOAD	TOTAL
BULK STEP-UP		345	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - BULK			0.0	0	0.0	0.00%	0	0	0.000	0.000	0	0	0
BULK - TRANS1		161	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - TRANS2		115	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 STEP-UP		161	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - TRANS2		115	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS1		69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS2	2	46	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS3	8	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 STEP-UP		115	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS1		69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS2		46	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS3	8	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1 STEP-UP		69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2 STEP-UP		46	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3 STEP-UP		35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN	12	46	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN	13	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-SUBTRAN	13	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
	_					DI	STRIBUTION S	UBSTATIONS					
TRANS1 -	161	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 -	161	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 -	161	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 -	115	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 -	115	12	3,198.7	113	28.3	53.50%	1,711	3.274	4.502	7.775	9,989	39,433	49,422
TRANS2 -	115	1	14.0	1	14.0	53.50%	7	0.018	0.022	0.040	55	193	248
SUBTRAN1-	69	34	32.5	2	16.3	59.80%	19	0.048	0.050	0.098	145	439	584
SUBTRAN1-	69	12	291.2	47	6.2	53.50%	156	0.434	0.509	0.943	1,323	4,459	5,782
SUBTRAN1-	69	1	7.5	2	3.8	53.50%	4	0.014	0.016	0.029	43	136	179
SUBTRAN2-	46	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-	46	12	2,562.9	228	11.2	53.50%	1,371	3.193	4.022	7.215	9,742	35,231	44,973
SUBTRAN2-	46	1	173.9	33	5.3	53.50%	93	0.238	0.290	0.528	726	2,538	3,264
SUBTRAN3-	35	34	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN3-	35	12	9.0	1	9.0	53.50%	5	0.014	0.015	0.030	43	135	178
SUBTRAN3-	35	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
PRIMARY - PRIMARY			154.8	31	5.0	53.50%	83	0.217	0.219	0.436	661	1,920	2,581
LINE TRANSFRMR			10,569.5	187,457	56.4	31.56%	3,335	11.947	28.122	40.069	19,529	246,351	265,880
TOTAL		==	17,014	187,915			=	 19.396	======================================	57.163	42,255	======================================	373,091

SUMMARY OF LOSSES DIAGRAM - DEMAND MODEL - SYSTEM PEAK

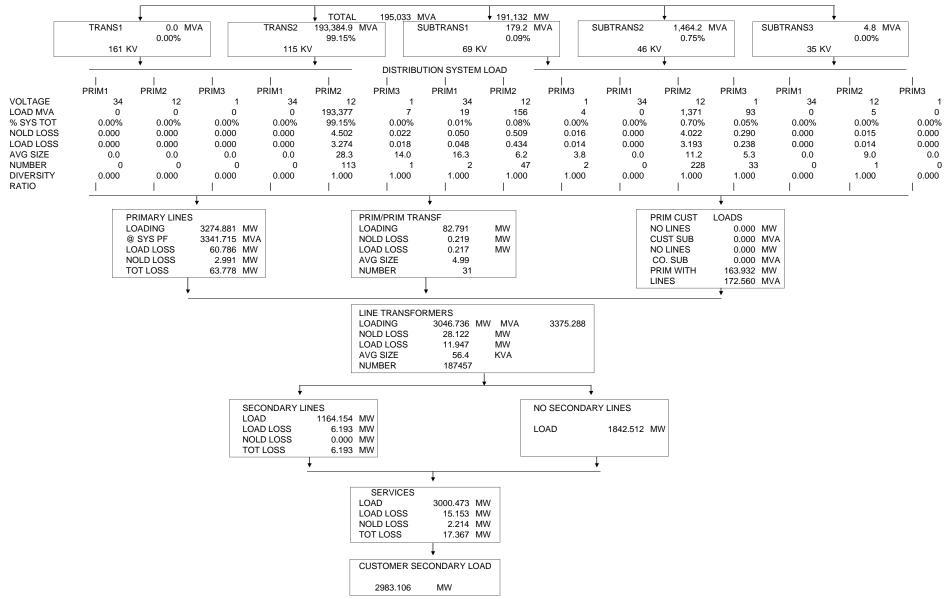
4365.025565 MW



PACIFICORP UTAH 2009 LOSS ANALYSIS

EXHIBIT 4 PAGE 2 of 2

FROM HIGH VOLTAGE SYSTEM



PACIFICORP UTAH 2009 LOSS ANALYSIS

SUMMARY of SALES and CALCULATED LOSSES

EXHIBIT 5

LOSS # AND LEVEL	MW LOAD	NO LOAD +	LOAD =	TOT LOSS	EXP	CUM	MWH LOAD	NO LOAD +	LOAD =	TOT LOSS	EXP	CUM
	0.0	0.00		0.00	FACTOR	EXP FAC					FACTOR	EXP FAC
1 BULK XFMMR	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0	0
2 BULK LINES 3 TRANS1 XFMR	0.0	0.00	0.00	0.00	0.000000	0.000000	0 0	0	0 0	0	0.0000000 0.0000000	0.0000000
	0.0	0.00	0.00	0.00	0.000000	0.000000		0		•		0.0000000
4 TRANS1 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
5 TRANS2TR1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
6 TRANS2BLK SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
7 TRANS2 LINES	0.0	0.01	0.00	0.01	0.000000	0.000000	0	89	0	89	0.0000000	0.0000000
TOTAL TRAN	0.0	0.01	0.00	0.01	0.000000	0.000000	0	89	0	89	0.0000000	0.0000000
8 STR1BLK SD												
9 STR1T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
10 SRT1T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
11 SUBTRANS1 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
12 STR2T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
13 STR2T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
14 STR2S1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
15 SUBTRANS2 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
16 STR3T1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
17 STR3T2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
18 STR3S1 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
19 STR3S2 SD	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
20 SUBTRANS3 LINES	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
21 SUBTRANS TOTAL	0.0	0.00	0.00	0.00	0.000000		0	0	0	0	0.0000000	
22 TRANSMSN LOSS FAC	4,365.0	17.83	160.48	178.31	1.042590	1.042590	24,087,011	312,958	730,236	1,043,194	1.0452700	1.0452700
DISTRIBUTION SUBST	.,						_ ,,,.		,	.,,.		
TRANS1	0.0	0.00	0.00	0.00	0.000000	0.000000	0	0	0	0	0.0000000	0.0000000
TRANS2	1,677.1	4.52	3.29	7.82	1.004682	0.000000	8,395,883	39,627	10,044	49,670	1.0059512	0.0000000
SUBTR1	175.6	0.57	0.50	1.07	1.006129	0.000000	875,410	5,034	1,511	6,545	1.0075330	0.0000000
SUBTR2	1,434.9	4.31	3.43	7.74	1.005425	0.000000	7,152,181	37,769	10,468	48,237	1.0067902	0.0000000
SUBTR3	4.7	0.02	0.01	0.03	1.006293	0.000000	23,520	135	43	178	1.0076157	0.0000000
WEIGHTED AVERAGE	3,292.3	9.4	7.2	16.66	1.005085	1.047892	16,446,994	82,565	22,065	104.630	1.0064024	1.0519622
PRIMARY INTRCHNGE	0.0				0.000000		0	,	,••••	,	0.0000000	
PRIMARY LINES	3,274.9	3.21	61.00	64.21	1.020000	1.068850	16,342,015	28,125	180,170	208,296	1.0129106	1.0655437
LINE TRANSF	3,046.7	28.12	11.95	40.07	1.013327	1.083094	15,110,866	246,351	19,529	265,880	1.0179104	1.0846280
SECONDARY	3,006.7	0.00	6.19	6.19	1.002064	1.085330	14,844,986	0	20,045	20,045	1.0013521	1.0860946
SERVICES	3,000.5	2.21	15.15	17.37	1.005822	1.091648	14,824,941	19,391	52,055	71,446	1.0048426	1.0913541
								=				
TOTAL SYSTEM		60.82	262.01	322.83				689,568	1,024,100	1,713,668		

DEVELOPMENT of LOSS FACTORS

UNADJUSTED DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW	CALC LOSS TO LEVEL	SALES MW @ GEN	CUM EXPANS FACTORS	ION
	а	b	С	d	1/d
BULK LINES	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	867.5	36.9	904.4	1.04259	0.95915
SUBTRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS LINES	0.0	0.0	0.0	0.00000	0.00000
PRIM SUBS	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	163.9	11.3	175.2	1.06885	0.93559
SECONDARY	<u>2,983.1</u>	<u>273.4</u>	<u>3,256.5</u>	1.09165	0.91605
TOTALS	4,014.5	321.6	4,336.1		

DEVELOPMENT of LOSS FACTORS UNADJUSTED ENERGY

LOSS FACTOR LEVEL		CALC LOSS TO LEVEL	SALES MWH @ GEN	CUM EXPANS FACTORS	ION
	а	b	С	d	1/d
BULK LINES	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0.00000	0.00000
TRANS LINES	6,569,989	297,423	6,867,412	1.04527	0.95669
SUBTRANS SUBS	0	0	0	0.00000	0.00000
SUBTRANS LINES	0	0	0	0.00000	0.00000
PRIM SUBS	0	0	0	0.00000	0.00000
PRIM LINES	1,022,853	67,042	1,089,895	1.06554	0.93849
SECONDARY	<u>14,753,495</u>	<u>1,347,793</u>	<u>16,101,288</u>	1.09135	0.91629
TOTALS	22,346,337	1,712,258	24,058,595		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT		
VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	904.41	6,867,412
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	0.00	0
PRIM LINES	175.22	1,089,895
SECONDARY	3,256.50	16,101,288
SUBTOTAL	4,336.13	24,058,595
ACTUAL ENERGY LESS TH	4,365.03	24,087,011
MISMATCH	(28.89)	(28,417)
% MISMATCH	-0.66%	-0.12%

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DEVELOPMENT of LOSS FACTORS

ADJUSTED DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MW @ GEN d	CUM EXPANSION FACTORS e	f=1/e
BULK LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.0	0.00000	
TRANS LINES	867.5	0.0	36.9	904.4	1.04259	0.95915
SUBTRANS SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
PRIM SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
PRIM LINES	163.9	0.0	12.1	176.0	1.07377	0.93130
SECONDARY	<u>2,983.1</u>	<u>0.0</u>	<u>301.5</u>	<u>3,284.6</u>	1.10106	0.90821
TOTALS	4,014.5	0.0	350.5	4,365.0		

DEVELOPMENT of LOSS FACTORS ADJUSTED ENERGY

CUSTOMER SALES MWH a	SALES ADJUST b		CALC LOSS TO LEVEL c	SALES MWH @ GEN d	CUM EXPANSION FACTORS e	f=1/e
0 0 6,569,989 0 0 0 1,022,853 14,753,495		0 0 0 0 0 0 0 0	0 297,423 0 0 67,863 <u>1,375,387</u>	0 0 6,867,412 0 0 1,090,716 <u>16,128,882</u>	0.00000 0.00000 1.04527 0.00000 0.00000 1.06635 1.09322	0.00000 0.05669 0.00000 0.00000 0.00000 0.93778 0.91473
	SALES MWH a 0 0 6,569,989 0 0 0 0 1,022,853	SALES MWH ADJUST a b 0 0 0 0 6,569,989 0 0 0 1,022,853 14,753,495	SALES MWH ADJUST a b 0 0 0 0 6,569,989 0 0 0 0 0 0 0 0 0 0 0 1,022,853 0 14,753,495 0	SALES MWH ADJUST TO LEVEL a b c 0 0 0 0 0 0 6,569,989 0 297,423 0 0 0 0 0 0 0 0 0 0 0 0 1,022,853 0 67,863 14,753,495 0 1,375,387	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT		
VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	904.41	6,867,412
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	0.00	0
PRIM LINES	176.02	1,090,716
SECONDARY	3,284.59	16,128,882
	4,365.03	24,087,011
ACTUAL ENERGY LESS THI	4,365.03	24,087,011
MISMATCH	0.00	0
% MISMATCH	0.00%	0.00%

Adjusted Losses and Loss Factors by Facitliy

EXHIBIT 8

Unadjusted	d Losses by Segment	
	MW	MWH
Service Drop Losses	17.22	71,314
Secondary Losses Line Transformer Losses	6.14 39.74	20,009
Primary Line Losses	63.69	265,391 207,913
Distribution Substation Losses	16.52	104,438
Transmission System Losses	178.31	<u>1,043,194</u>
Total	321.63	1,712,258
Niemetek A	lleastion by Commont	
MISMACH A	Allocation by Segment	MWH
Service Drop Losses	-3.47	(3,029)
Secondary Losses	-1.24	(850)
Line Transformer Losses	-8.01	(11,272)
Primary Line Losses	-12.84	(8,830)
Distribution Substation Losses	-3.33	(4,436)
<u>Transmission System Losses</u> Total	<u>0.00</u> -28.89	<u>0</u> (28,417)
	20.00	(20,417)
Adjusted	Losses by Segment	
Service Drop Losses	MW 20.70	MWH 74,343
Secondary Losses	7.38	20,858
Line Transformer Losses	47.75	276,662
Primary Line Losses	76.53	216,743
Distribution Substation Losses	19.85	108,873
Transmission System Losses	<u>178.31</u>	<u>1,043,194</u>
Total	350.52	1,740,674
Loss Fa	ctors by Segment	
Retail Sales from Service Drops	2,983.11	14,753,495
Adjusted Service Drop Losses	20.70	74,343
Input to Service Drops	3,003.80	14,827,838
Service Drop Loss Factor	1.00694	1.00504
Output from Secondary	3,003.80	14,827,838
Adjusted Secondary Losses	7.38	20,858
Input to Secondary	3,011.18	14,848,696
Secondary Loss Factor	1.00246	1.00141
Output from Line Transformers	3,011.18	14,848,696
Adjusted Line Transformer Losses	47.75	276,662
Input to Line Transformers	3,058.94	15,125,359
Line Transformer Loss Factor	1.01586	1.01863
Retail Sales from Primary	162.19	1,011,334
Req. Whis Sales from Primary	1.74	11,519
Input to Line Transformers	<u>3,058.94</u>	<u>15,125,359</u>
Output from Primary Lines	3,222.87	16,148,212
Adjusted Primary Line Losses Input to Primary Lines	<u>76.53</u> 3,299.40	<u>216,743</u> 16 264 055
Primary Line Loss Factor	1.02375	16,364,955 1.01342
-		
Output from Distribution Substations	3,299.40	16,364,955
Adjusted Distribution Substation Losses	<u>19.85</u> 2.210.25	<u>108,873</u>
Input to Distribution Substations Distribution Substation Loss Factor	3,319.25 1.00602	16,473,828 1.00665
Distribution oubstation 2003 Factor	1.00002	1.00003
Retail Sales at from Transmission	826.11	6,388,101
Req. Whis Sales from Transmission	41.36	181,888
Req. Whls Sales from Transmission Non-Req. Whls Sales from Transmission	41.36 0.00	181,888 0
Req. Whls Sales from Transmission Non-Req. Whls Sales from Transmission Third Party Wheeling Losses	41.36 0.00 0.000	181,888 0 0
Req. Whls Sales from Transmission Non-Req. Whls Sales from Transmission Third Party Wheeling Losses Input to Distribution Substations	41.36 0.00 0.000 <u>3,319.25</u>	181,888 0 0 <u>16,473,828</u>
Req. Whis Sales from Transmission Non-Req. Whis Sales from Transmission Third Party Wheeling Losses Input to Distribution Substations Output from Transmission	41.36 0.00 0.000	181,888 0 0 <u>16,473,828</u> 23,043,817
Req. Whls Sales from Transmission Non-Req. Whls Sales from Transmission Third Party Wheeling Losses Input to Distribution Substations	41.36 0.00 0.000 <u>3,319.25</u> 4,186.71	181,888 0 0 <u>16,473,828</u>
Req. Whis Sales from Transmission Non-Req. Whis Sales from Transmission Third Party Wheeling Losses Input to Distribution Substations Output from Transmission Adjusted Transmission System Losses	41.36 0.00 <u>3,319.25</u> 4,186.71 <u>178.31</u>	181,888 0 <u>16,473,828</u> 23,043,817 <u>1,043,194</u>

DEMAND MW

SUMMARY OF LOSSES AND LOSS FACTORS BY DELIVERY VOLTAGE

	2		•••						PAGE 1 of 2
	SERVICE LEVEL	SALE: MV		SECONDARY	PRIMARY	SUBSTATION	SUBTRANS	TRANSMISSION	THE TOP
1	SERVICES								
2	SALES	2,983.	1	2,983.1					
3	LOSSES	2,000.	. 20.7						
4	INPUT			3,003.8					
5	EXPANSION FACTOR	1.00694							
6	SECONDARY								
7	SALES								
8	LOSSES		7.4						
9		4 000 40		3,011.2					
10	EXPANSION FACTOR	1.00246							
11	LINE TRANSFORMER								
12	SALES								
13	LOSSES		47.8	47.8					
14	INPUT			3,058.9					
15	EXPANSION FACTOR	1.01586							
16	PRIMARY								
17	SECONDARY			3,058.9					
18	SALES	163.9			163.9				
19	LOSSES		76.5	72.6	3.9				
20	INPUT								
21	EXPANSION FACTOR	1.02375							
22	SUBSTATION								
23	PRIMARY			3,131.6	167.8				
24	SALES	0.0	0	0,10110	10110	0.0			
25	LOSSES		19.9	18.8	1.0	0.0			
26	INPUT			3,150.4	168.8	0.0			
27	EXPANSION FACTOR	1.00602		-,					
28	SUB-TRANSMISSION								
29	DISTRIBUTION SUBS								
30	SALES								
31	LOSSES								
32									
33	EXPANSION FACTOR								
34	TRANSMISSION								
35	SUBTRANSMISSION								
36	DISTRIBUTION SUBS			3,150.4	168.8	0.0			
37	SALES	867.	5					867.	5
38	LOSSES		178.3	134.2	7.2	0.0		36.	9
39	INPUT			3,284.6	176.0	0.0		904.	4
40	EXPANSION FACTOR	1.04259							
41	TOTALS LOSSES		350.5	301.5	12.1	0.0		36.	q
41	% OF TOTAL		100%		3.45%	0.00%		10.54%	
44	/0 OF TOTAL		10076	00.0178	5.4578	0.0078		10.54	
43	SALES	4,014.	5	2,983.1	163.9	0.0		867.	5
44	% OF TOTAL	100.00%	6	74.31%	4.08%	0.00%		21.619	%
			_						
45	INPUT	4,365.0	U	3,284.6	176.0	0.0		904.	4
46	CUMMULATIVE EXPANSION			1.10106	1.07377	NA		1.0425	9

(from meter to system input)

EXHIBIT 9 PAGE 1 of 2

SUMMARY OF LOSSES AND LOSS FACTORS BY DELIVERY VOLTAGE

ENERGY MWH

	ENERGY WWH	•	SOWIWART	OF L033L3	AND LOSS I	ACTORS BI			PAGE 2 of 2
	SERVICE LEVEL	SALES	LOSSES	SECONDARY	PRIMARY	SUBSTATION	SUBTRANS	TRANSMISSION	
1 2 3 4 5	SERVICES SALES LOSSES INPUT EXPANSION FACTOR	14,753,495 1.00504	74,343	14,753,495 74,343 14,827,838					
6 7 8 9 10	SECONDARY SALES LOSSES INPUT EXPANSION FACTOR	1.00141	20,858	20,858 14,848,696					
11 12 13 14 15	LINE TRANSFORMER SALES LOSSES INPUT EXPANSION FACTOR	1.01863	276,662	276,662 15,125,359					
16 17 18	PRIMARY SECONDARY SALES	1,022,853.000	046 740	15,125,359	1,022,853				
19 20 21	LOSSES INPUT EXPANSION FACTOR	1.01342	216,743	203,014	13,729				
22 23 24 25 26 27	SUBSTATION PRIMARY SALES LOSSES INPUT EXPANSION FACTOR	0 1.00665	108,873	15,328,373 101,977 15,430,350	1,036,582 6,896 1,043,478)		
28 29 30 31 32 33	SUB-TRANSMISSION DISTRIBUTION SUBS SALES LOSSES INPUT EXPANSION FACTOR								
34 35 36 37 38 39 40	TRANSMISSION SUBTRANSMISSION DISTRIBUTION SUBS SALES LOSSES INPUT EXPANSION FACTOR	6,569,989 1.04527	1,043,194	15,430,350 698,532 16,128,882	1,043,478 47,238 1,090,716	()	6,569,98 297,42 6,867,41	3
41 42	TOTALS LOSSES % OF TOTAL		1,740,674 100%	1,375,387 79.01%	67,863 3.90%			297,42 17.099	
43 44	SALES % OF TOTAL	22,346,337 100.00%		14,753,495 66.02%	1,022,853 4.58%	(0.00%		6,569,98 29.40%	
45	INPUT	24,087,011		16,128,882	1,090,716	()	6,867,41	2
46	CUMMULATIVE EXPANSIO (from meter to syste			1.09322	1.06635	NA		1.0452	7

EXHIBIT 9

Utah 2009 Analysis of System Losses

Appendix C

Discussion of Hoebel Coefficient



COMMENTS ON HOEBEL COEFFICIENTS

The Hoebel constant represents an established industry standard relationship between peak losses and average losses and is used in a loss study to estimate energy losses from peak demand losses. H. F. Hoebel described this relationship in his article, "Cost of Electric Distribution Losses," <u>Electric Light and Power</u>, March 15, 1959. A copy of this article is attached.

Within any loss evaluation study, peak demand losses can readily be calculated given equipment resistance and approximate loading. Energy losses, however, are much more difficult to determine given their time-varying nature. This difficulty can be reduced by the use of an equation which relates peak load losses (demand) to average losses (energy). Once the relationship between peak and average losses is known, average losses can be estimated from the known peak load losses.

Within the electric utility industry, the relationship between peak and average losses is known as the loss factor. For definitional purposes, loss factor is the ratio of the average power loss to the peak load power loss, during a specified period of time. This relationship is expressed mathematically as follows:

(1) E A) D	where: F _{LS}	=	Loss Factor
(1) F_{LS} . A_{LS}) P_{LS}	ALS	=	Average Losses
	P _{LS}	=	Peak Losses

The loss factor provides an estimate of the degree to which the load loss is maintained throughout the period in which the loss is being considered. In other words, loss factor is the ratio of the actual kWh losses incurred to the kWh losses which would have occurred if full load had continued throughout the period under study.

Examining the loss factor expression in light of a similar expression for load factor indicates a high degree of similarity. The mathematical expression for load factor is as follows:

	where: F_{LD} =	Load Factor
(2) F_{LD} . A_{LD}) P_{LD}	$A_{LD} =$	Average Load
	$P_{LD} =$	Peak Load

This load factor result provides an estimate of the degree to which the load loss is maintained throughout the period in which the load is being considered. Because of the similarities in definition, the loss factor is sometimes called the "load factor of losses." While the definitions are similar, a strict equating of the two factors cannot be made. There does exist, however, a relationship between these two factors which is dependent upon the shape of the load duration curve. Since resistive losses vary as the square of the load, it can be shown mathematically that the loss factor can vary between the extreme limits of load factor and load factor squared. The



relationship between load factor and loss factor has become an industry standard and is as follows:

(3)
$$F_{LS}$$
 . $H^*F_{LD}^2$ + (1-H) F_{LD}
(3) F_{LS} . $H^*F_{LD}^2$ + (1-H) F_{LD}
(3) F_{LS} . $H^*F_{LD}^2$ + (1-H) F_{LD}
(4) F_{LD} = Loss Factor
(4) H = Hoebel Coefficient

As noted in the attached article, the suggested value for H (the Hoebel coefficient) is 0.7. The exact value of H will vary as a function of the shape of the utility's load duration curve. In recent years, values of H have been computed directly for a number of utilities based on EEI load data. It appears on this basis, the suggested value of 0.7 should be considered a lower bound and that values approaching unity may be considered a reasonable upper bound. Based on experience, values of H have ranged from approximately 0.85 to 0.95. The standard default value of 0.9 is generally used.

Inserting the Hoebel coefficient estimate gives the following loss factor relationship using Equation (3):

$$(4) \ F_{LS} \ . \ 0.90*F_{LD}^2 + \ 0.10*F_{LD}$$

Once the Hoebel constant has been estimated and the load factor and peak losses associated with a piece of equipment have been estimated, one can calculate the average, or energy losses as follows:

(5)
$$A_{LS} \cdot P_{LS} * [H*F_{LD}^2 + (1-H)*F_{LD}]$$
 where: $A_{LS} = Average Losses$
 $P_{LS} = Peak Losses$
 $H = Hoebel Coefficient$
 $F_{LD} = Load Factor$

Loss studies use this equation to calculate energy losses at each major voltage level in the analysis.

