

STATE OF UTAH
2003 Based on 2001 Financial Data
COMPUTATION OF ANNUAL POLE ATTACHMENT RENTAL RATE
PACIFICORP, d.b.a. PACIFIC POWER & UTAH POWER

A.	<u>Net Investment Per Bare Pole (Distribution Only)</u>		
		Net Pole Value	<u>\$302.08 (PV)</u>
B.	<u>Annual Carrying Charge</u>		
	(1) Depreciation Expenses	7.47%	
	(2) Administration and General Expenses	3.43%	
	(3) Maintenance Expenses	1.69%	
	(4) Taxes	4.26%	
	(5) Authorized Cost of capital	3.77%	
			<u>20.63% (CC)</u>
C.	<u>Use Ratio Per Pole</u>		
	(1) Usable space on pole, in feet	13.5	
	(2) Effective space occupied by Licensee Attachment	1.0	
			<u>7.41% (PR)</u>
D.	<u>Annual Pole Attachment Rate</u>		
	(PV) X (CC) X (PR)		<u>\$4.62</u>
	Simple average weighted by gross plant		\$5.96
	Simple average weighted by number of poles		\$5.61