



May 31, 2012

The Honorable Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, DC 20426

RE: *PacifiCorp* Informational Filing of 2012 Transmission Formula Rate Annual Update Docket No. ER11-3643-____

Dear Secretary Bose:

PacifiCorp hereby submits its 2012 Transmission Formula Rate Annual Update ("Annual Update") as required under Section I.3(f) of Attachment H-2, "Formula Rate Implementation Protocols" (the "Protocols"), of PacifiCorp's Open Access Transmission Tariff ("OATT"). As provided in the Protocols, this 2012 Annual Update is an informational filing to the Federal Energy Regulatory Commission ("FERC" or the "Commission").

1. Introduction

On May 26, 2011, as amended on a limited basis June 9, 2011, PacifiCorp filed its transmission rate case with the Commission in the above-referenced docket. Among the revisions to PacifiCorp's OATT were the amendment of Attachment H ("Annual Transmission Revenue Requirement for Network Integration Transmission Service") and the addition of Attachment H-1 (PacifiCorp's Formula Rate) and Attachment H-2 (the Protocols) to comprise PacifiCorp's formula rate. PacifiCorp's CATT are calculated annually using the Annual Transmission Revenue Requirement ("ATRR"), which is derived from the formula rate. The Commission accepted the filing, subject to refund and settlement, and suspended the rates for transmission service for a five-month period until December 25, 2011.¹ PacifiCorp began billing at the new rates as of January 1, 2012.

Settlement discussions with the parties and FERC Staff have been ongoing over the past several months. PacifiCorp and the intervening parties continue to work toward a complete settlement of the proceeding. In order to meet the requirement in the

¹ *PacifiCorp*, 136 FERC ¶ 61,092 (2011). Schedule 1 of PacifiCorp's OATT (Scheduling, System Control and Dispatch Service) also has a formula rate that is updated annually pursuant to the Protocols.

Protocols that the revised rates take effect for service on or after June 1 of the year, PacifiCorp submits this Annual Update in a manner consistent with the as-filed formula rate and Protocols.

2. Description of Filing

PacifiCorp's formula transmission rates are calculated and implemented in accordance with the Protocols. Pursuant to the Protocols, PacifiCorp calculates the ATRR by May 15 for the next Rate Year, and any true-up calculated in accordance with the formula rate for the prior calendar year (the "True-Up Adjustment") must be incorporated into the Annual Update for the next Rate Year.

The ATRR calculated as part of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2012 through May 31, 2013 (the "Rate Year"). PacifiCorp calculated its ATRR for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp's 2011 FERC Form No. 1, filed on April 18, 2012, as well as 13-month average forecasted transmission capital additions for calendar year 2012. This calculation is included in this filing as Enclosure 1.

PacifiCorp calculated its True-Up Adjustment, in accordance with Sections I.3(c) and I.4 of the Protocols, as applicable. Because PacifiCorp did not commence billing at the new rates until January 1, 2012, there were no rates charged pursuant to the formula in calendar year 2011. As a result, for this initial Annual Update filing a True-Up Adjustment was calculated but does not result in any adjustment to charged rates. This calculation is included in this filing as Enclosure 2. PacifiCorp will calculate its first True-Up Adjustment including an adjustment to rates when it files its 2013 Annual Update.

The Annual Update is subject to the detailed review and challenge procedures set forth in Sections II and III of the Protocols. Therefore, no action is required by the Commission regarding this Annual Update at this time.

3. Supporting Documentation

The following enclosures are included in this filing:

- Enclosure 1 2012 Annual Update: Calculation of ATRR for Projected Rates, which includes PacifiCorp's formula rate template, Attachment H-1 (Appendix A) and Attachments 1-8, in a populated form to reflect 2011 FERC Form No. 1 data and forecasted transmission capital additions;
- Enclosure 2 2012 Annual Update: Calculation of True-Up Adjustment, which includes PacifiCorp's formula rate template, Attachment H-1 (Appendix A) and Attachments 1-8, in a populated form to reflect the True-Up Adjustment calculations; and

• Enclosure 3 – 2012 Annual Update: Calculation of Schedule 1, which includes a populated Schedule 1 formula rate to reflect 2011 FERC Form No. 1 data.

Work papers that support the Annual Update are included among the materials posted on PacifiCorp's OASIS website, at the address listed below in Section 4.

4. **Posting and Service**

Pursuant to Section I.3(e) of the Protocols, PacifiCorp shall post this Annual Update, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update and any True-Up Adjustment with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website.

Pursuant to Section I.3(g) of the Protocols, PacifiCorp is required to notify its transmission customers by e-mail (using the last known e-mail address provided to PacifiCorp) of the website address where the Annual Update and True-up Adjustment postings are located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all current OATT customers as well as all intervening parties to this proceeding.

In addition, PacifiCorp posts its Annual Update at the following website address on its OASIS site:

http://www.oasis.pacificorp.com/oasis/ppw/2012FormulaUpdate.html

As indicated above, the Annual Update includes not only the materials included in this filing but also additional work papers supporting the calculations in the Annual Update. The Annual Update will also be discussed at a customer meeting to be held after this Annual Update is posted.

PacifiCorp is also serving this filing on each of the following state public utility commissions regulating PacifiCorp's retail service operations: California Public Utilities Commission; Idaho Public Utilities Commission; Oregon Public Utility Commission; Public Service Commission of Utah; Washington Utilities and Transportation Commission; and Wyoming Public Service Commission.

5. Communications

Mark M. Rabuano Senior Counsel PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232 Phone: (503) 813-5744 <u>Mark.Rabuano@PacifiCorp.com</u> Sarah E. Edmonds Director of Transmission Regulation, Strategy and Policy PacifiCorp 825 NE Multnomah Street, Suite 1600 Portland, OR 97232 Phone: (503) 813-6840 Sarah.Edmonds@PacifiCorp.com

If you have any questions, or if I can be of further assistance, please do not hesitate to contact me.

Respectfully Submitted,

/s/ Mark M. Rabuano Mark Rabuano

Attorney for PacifiCorp

CERTIFICATE OF SERVICE

I hereby certify that I have on this day caused a copy of the foregoing document to be served via e-mail or first-class mail upon each of the parties listed in the official service list compiled by the Secretary in this proceeding.

Dated at Portland, Oregon this 31st day of May, 2012.

/s/ Mark M. Rabuano

Mark M. Rabuano PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232 (503) 813-5744 (503) 813-7252 (facsimile) mark.rabuano@pacificorp.com

Enclosure No. 1

PacifiCorp Scheduling, System Control and Dispatch Service Schedule 1

Line	Description	FERC Form 1 page #/ Ref.	Amount
1	(561.0) Load Dispatching	pg. 321.84b	-
2	(561.1) Load Dispatch-Reliability	pg. 321.85b	-
3	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	7,794,035
4	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	-
5	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	-
6	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	984,307
7	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(sum of Ln 1 through Ln 6)	8,778,342
8	Schedule 1 Annual Revenue Requirement	(Ln 7)	8,778,342
9	Prior Year True Up	Attachment 6 of OATT Attachment H-1	-
10	Schedule 1 Annual Revenue Requirement	(ln 8 + Ln 9)	8,778,342
	Schedule 1 - Rate Calculations:		
11	Average 12-Month Demand - Current Year (kW)	Divisor	14,599,833
12	Rate in \$/kW - Yearly	(Ln 8/Ln 9)	0.601
13	Rate in \$/kW - Monthly	((Ln 8/Ln 9)/12)	0.050
14	Rate in \$/kW - Weekly	((Ln 8/Ln 9)/52)	0.012
13	Rate in \$/kW - Daily On-Peak	(Ln 12/5)	0.002
14	Rate in \$/kW - Daily Off-Peak	(Ln 12/7)	0.002
15	Rate in \$/MW - Hourly On-Peak	((Ln 13/16) * 1000)	0.145
16	Rate in \$/MW - Hourly Off-Peak	((Ln 14/24) * 1000)	0.069

Notes:

1 Projected ARR is based on prior year FERC Form 1 data (lines 1-6 for the prior year) becomes effective with the projected 2012 rate.

2 Prior year True-up Adjustment is calculated on Attachment 6 as well as the related interest on prior year true-up.

Pac	ifiCorp			
Forn	nula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011
Sha	ded cells are input cells			
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	22,707,903
2	Total Wages Expense		354.28b	357,213,635
3	Less A&G Wages Expense		354.27b	41,949,915
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	315,263,720
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.2028%
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	22,769,523,982
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	7,062,181,013
8	Accumulated Amortization	(Note N)	Attachment 5	497,114,808
9	Total Accumulated Depreciation		(Line 7 + 8)	7,559,295,821
10	Net Plant		(Line 6 - Line 9)	15,210,228,161
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 29 - Line 28)	4,801,129,052
12	Gross Plant Allocator		(Line 11 / Line 6)	21.0858%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 40 - Line 28)	3,492,518,908
14	Net Plant Allocator		(Line 13 / Line 10)	22.9616%

Plant Calculations

	Plant In Service			
15	Transmission Plant In Service	(Note M)	207.58g	4,500,418,059
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note A)	Attachment 6	0
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note A)	Attachment 6	83,635,705
18	Total Transmission Plant		(Line 15 - Line 16 + Line 17)	4,584,053,764
19	General	(Note N)	207.99g	1,316,569,190
20	Intangible	(Note N)	205.5g	853,462,120
21	Total General and Intangible Plant		(Line 19 + Line 20)	2,170,031,310
22	Less: General Plant Account 397 - Communications	(Note N)	207.94g	298,389,515
23	General and Intangible Excluding Account 397		(Line 21 - Line 22)	1,871,641,795
24	Wage & Salary Allocator		(Line 5)	7.2028%
25	General and Intangible Allocated to Transmission		(Line 23 * Line 24)	134,811,136
26	General Plant Account 397 Directly Assigned to Transmission		Attachment 5	82,264,152
27	Total General and Intangible Functionalized to Transmission		(Line 25 + Line 26)	217,075,288
28	Land Held for Future Use	(Note B) (Note L)	Attachment 5	2.996.636

28	Land Held for Future Use	(Note B) (Note L)	Attachment 5	2,996,636
29	Total Plant In Rate Base		(Line 18 + Line 27 + Line 28)	4,804,125,689
	Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note M)	219.25c	1,224,958,546
31	Accumulated General Depreciation	(Note N)	219.28c	477,043,369
32	Less: Accumulated General Depreciation Associated with Account 397	(Note N)	Attachment 5	78,062,438
33	Balance of Accumulated General Depreciation		(Line 31 - Line 32)	398,980,931
34	Accumulated Amortization	(Note N)	(Line 8)	497,114,808
35	Accumulated General and Intangible Depreciation Excluding Account 397		(Line 33 + 34)	896,095,739
36	Wage & Salary Allocator		(Line 5)	7.2028%
37	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 35 * Line 36)	64,544,233
38	Amount of Gen. Depr. Associated with Account 397 Directly Assigned to Transmission	(Note N)	Attachment 5	19,107,365
39	Total Accumulated Depreciation		Line 30 + Line 37 + Line 38)	1,308,610,145
40	Total Net Property, Plant & Equipment		(Line 29 - Line 39)	3,495,515,544

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Total Materials & Supplies Allocated to Transmission (L Cash Working Capital Operation & Maintenance Expense (L 1/8th Rule 1 1 Total Cash Working Capital Allocated to Transmission (L Network Upgrade Balance (L Network Upgrade Balance (Note N) Total Adjustment to Rate Base (L Total Adjustment to Rate Base (L Transmission O&M Transmission O&M Transmission O&M Allocated Administrative & General Expenses Total Adjustment to Rate Base (L Allocated Administrative & General Expenses Allocated Administrative & General Expenses Total Adg 33 Less: Account 965 34 Less: Account 924 33 Less: Regulatory Commission Exp Account 928 (Note D) Less Regulatory Commission Exp Account 928 Singer Administrative & General Expenses Namistrative & General Expenses Singer Administrative & General Expenses Cless Regulatory Commission Exp Account 928 (Note C) Administrative & General Expenses Singer Administrative & General Expenses Namistrative & General Expenses Allocated to Transmission (L </td <td>ne 48 * Line 49) 7.8c</td> <td>7,69</td>	ne 48 * Line 49) 7.8c	7,69
Cperation & Maintenance Expense (L 1/8th Rule 1 Total Cash Working Capital Allocated to Transmission (L Network Upgrade Balance (Note N) Image: Network Upgrade Balance (Note N) Total Adjustment to Rate Base (L Rate Base (L Rate Base (L rations & Maintenance Expense (L Transmission O&M Al Less: Cost of Providing Ancillary Services Accounts 561.0-5 Al Less: Account 565 Al Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Actual PBOP Expense Adjustment Al Less Regulatory Commission Exp Account 928 (Note D) Less Membership Dues (Note C) 32 Less Membership Dues (Note C) 33 Administrative & General Expenses Si Total A&G Si Si Total A&G Si Si Less Regulatory Commission Exp Account 930.1 Si Si Less Membership Dues (Note C) Si Si </td <td>ne 47 + Line 50 + Line 51)</td> <td>8,19</td>	ne 47 + Line 50 + Line 51)	8,19
Cperation & Maintenance Expense (L 1/8th Rule 1 Total Cash Working Capital Allocated to Transmission (L Network Upgrade Balance (Note N) Image: Network Upgrade Balance (Note N) Total Adjustment to Rate Base (L Rate Base (L Rate Base (L rations & Maintenance Expense (L Transmission O&M Al Less: Cost of Providing Ancillary Services Accounts 561.0-5 Al Less: Account 565 Al Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Actual PBOP Expense Adjustment Al Less Regulatory Commission Exp Account 928 (Note D) Less Membership Dues (Note C) 32 Less Membership Dues (Note C) 33 Administrative & General Expenses Si Total A&G Si Si Total A&G Si Si Less Regulatory Commission Exp Account 930.1 Si Si Less Membership Dues (Note C) Si Si </td <td></td> <td></td>		
1/8th Rule 1 Total Cash Working Capital Allocated to Transmission (L Network Upgrade Balance (Note N) Network Upgrade Balance (Note N) Total Adjustment to Rate Base (L Rate Base (L ransmission O&M (L Transmission O&M All Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Less: Account 565 All Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Property Insurance Account 924 All Less Property Insurance Account 924 32 Less Regulatory Commission Exp Account 928 (Note C) Administrative & General Expenses Si Nage & Salary Allocator (L Administrative & General Expenses Si Network Upgrade & General Expenses Si Administrative & General Expenses Si Administrative & General Expenses Note C) 33 Administrative & General Expenses Si Mage & Salary Allocator (L Administrative & Gen	ne 80)	75,23
Total Cash Working Capital Allocated to Transmission (L Network Upgrade Balance (Note N) Network Upgrade Balance (Note N) Total Adjustment to Rate Base (L Rate Base (L Transmission O&M (L Transmission O&M Adjustment 665 Transmission O&M Adjustment 665 Transmission O&M Adjustment 665 Transmission O&M Adjustment 665 Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 33 Less: Actual PBOP Expense Adjustment Adjustment 64 Less Regulatory Commission Exp Account 928 (Note D) Less Membership Dues (Note C) 33 Administrative & General Expenses Si 33 Less Membership Dues (Note C) 33 Administrative & General Expenses Si 34 Directly Assigned A&G Si Si Regulatory Commission Exp Account 928 (Note E) Ad Administrative & General Expenses Si Si Mage & Salary Allocator (L Administrati	8	1
Network Upgrade Balance (Note N) All Total Adjustment to Rate Base (L Rate Base (L rations & Maintenance Expense (L Transmission O&M All Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Less: Account 565 All Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 33 Less: Actual PBOP Expense Adjustment All Less Regulatory Commission Exp Account 928 (Note D) Less Membership Dues (Note C) Administrative & General Expenses 33 Less Membership Dues (Note C) Administrative & General Expenses 33 Less Regulatory Commission Exp Account 92.1 33 Less Membership Dues (Note C) 33 Administrative & General Expenses Si Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G (Note E) All General Adventising Exp Account 92.1 Adventising Exp Account 92.1 Adventising Exp Account	ne 53 * Line 54)	9,404
Network Upgrade Balance (Note N) All Total Adjustment to Rate Base (L Rate Base (L rations & Maintenance Expense (L Transmission O&M All Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Less: Account 565 All Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 33 Less: Account 565 All Less: Actual PBOP Expense Adjustment All Less Property Insurance Account 924 33 Less Regulatory Commission Exp Account 928 (Note D) Less Membership Dues (Note C) Administrative & General Expenses Si Administrative & General Expenses Si Mage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Si Regulatory Commission Exp Account 928 (Note E) Mage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Si		
Rate Base (L rations & Maintenance Expense (L Transmission O&M A Transmission O&M AA Less: Cost of Providing Ancillary Services Accounts 561.0-5 AA Less: Account 565 AA Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Actual PBOP Expense Adjustment AA Less Regulatory Commission Exp Account 928 (Note D) Less General Expenses 32 Less Beeneral Expenses 32 Maintartative & General Expenses 33 Contextratistive & Count 928 (Note D) Less Regulatory Commission Exp Account 928 (Note C) Wage & Salary Allocator (L Directly Assigned A&G (L Regulatory Commission Exp Account 928 (Note E) General Advertising Exp Account 928.1 (Note E)	achment 5	-54,006
rations & Maintenance Expense Transmission 0&M Transmission 0&M All Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Transmission 0&M Iters: Account 565 All Transmission 0AM Allocated Administrative & General Expenses Total A&G Cless: Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less General Advertising Exp Account 928 Less General Advertising Exp Account 930.1 Mage & Salary Allocator Wage & Salary Allocator Vide C) Directly Assigned A&G Regulatory Commission Exp Account 928 Regulatory Commission Exp Account 928 Wage & Salary Allocator (Lettion Cleared Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 Ceneral Advertising Exp Account 928	nes 41 + 42 + 43 + 52 + 55 + 56)	-793,853
rations & Malittenance Expense Transmission 0&M Transmission 0&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Adit Less: Cost of Providing Ancillary Services Accounts 561.0-5 All Decise: Cost of Providing Ancillary Services Accounts 561.0-5 All Cost of Administrative & General Expenses Total A&G Cless: Actual PBOP Expense Adjustment Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 928 Less General Advertising Exp Account 930.1 Wage & Salary Allocator Vage & Salary Allocator Directly Assigned A&G Regulatory Commission Exp Account 928 User Commission Exp Account 928 Wage & Salary Allocator (Lote C) General Advertising Exp Account 928 Mage Regulatory Commission Exp Account 928 Administrative & General Expenses Allocated to Transmission Lift Administrative & General Expenses Allocated to Transmission	ne 40 + Line 57)	2,701,66
Transmission O&M Ai Transmission O&M Ai Less: Cost of Providing Ancillary Services Accounts 561.0-5 Ai Less: Account 565 Ai Transmission O&M (I Allocated Administrative & General Expenses 32 Total A&G 32 Less: Account 920 Aii Less: Actual PBOP Expense Adjustment Aii Less Propenty Insurance Account 924 32 Less General Advertising Exp Account 928 (Note D) Less General Advertising Exp Account 930.1 33 Less Mentaritive & General Expenses Si Wage & Salary Allocator (L Directly Assigned A&G Si Regulatory Commission Exp Account 928 (Note E) General Advertising Exp Account 928 (L Directly Assigned A&G Si Regulatory Commission Exp Account 928 (Note E) General Advertising Exp Account 928 (Note E) Ageneral Advertising Exp Account 928 (Note E) General Advertising Exp Account 928 (Note E)	,	
Transmission O&M AA Less: Cost of Providing Ancillary Services Accounts 561.0-5 AA Less: Account 565 AI Transmission O&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Actual PBOP Expense Adjustment AA Less Regulatory Commission Exp Account 928 (Note D) Less General Expenses 32 Less Regulatory Commission Exp Account 928 (Note D) Query Commission Exp Account 920.1 32 Less Membership Dues (Note C) Administrative & General Expenses Si Wage & Salary Allocator (L Directly Assigned A&G (Lote E) Regulatory Commission Exp Account 928 (Note E) Administrative & General Expenses Allocated to Transmission (L		
Less: Cost of Providing Ancillary Services Accounts 561.0-5 Att Less: Account 565 Att Transmission 0&M (L Allocated Administrative & General Expenses 32 Total A&G 32 Less: Actual PBOP Expense Adjustment Att Less Property Insurance Account 924 32 Less General Advertising Exp Account 928 (Note D) Less General Advertising Exp Account 920.1 33 Less Montership Dues (Note C) Wage & Salary Allocator (L Directly Assigned A&G 2 P. Regulatory Commission Exp Account 928 (Note E) Administrative & General Expenses St Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G 2 P Regulatory Commission Exp Account 928 (Note E)		
Less: Account 565 Ari Transmission 0&M (L Allocated Administrative & General Expenses (L Total A&G 32 Less: Actual PBOP Expense Adjustment Ari Less: Property Insurance Account 924 32 Less General Advertising Exp Account 928 (Note D) Less General Advertising Exp Account 930.1 32 Less Membership Dues (Note C) 33 Administrative & General Expenses (Note C) 33 Usage & Salary Allocator (L Directly Assigned A&G (L Regulatory Commission Exp Account 928 (Note E) Ari General Advertising Exp Account 928 (L Administrative & General Expenses Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G (Note E) Ari General Advertising Exp Account 928 (Note E) Ari	achment 5 achment 5	204,710 8,770
Transmission Q&M (L Allocated Administrative & General Expenses 32 Total A&G 32 Less: Actual PBOP Expense Adjustment A4 Less Regulatory Commission Exp Account 928 (Note D) Less General Advertising Exp Account 930.1 32 Less Membership Dues (Note C) Administrative & General Expenses Si Wage & Salary Allocator (L Directly Assigned A&G (L Regulatory Commission Exp Account 928. (Note E) Administrative & General Expenses Allocated to Transmission (L	achment 5	138,234
Total A&G 32 Less: Actual PBOP Expense Adjustment A4 Less Property Insurance Account 924 33 Less Regulatory Commission Exp Account 928 (Note D) 33 Less General Advertising Exp Account 930.1 33 Less Membership Dues (Note C) 35 Administrative & General Expenses S1 Wage & Salary Allocator (L Directly Assigned A&G C Regulatory Commission Exp Account 928 (Note E) Adventising Exp Account 928 (Note E)	nes 59 - 61)	57,70
Total A&G 32 Less: Actual PBOP Expense Adjustment A4 Less Property Insurance Account 924 33 Less Regulatory Commission Exp Account 928 (Note D) 33 Less General Advertising Exp Account 930.1 33 Less Membership Dues (Note C) 35 Administrative & General Expenses S1 Wage & Salary Allocator (L Directly Assigned A&G C Regulatory Commission Exp Account 928 (Note E) Adventising Exp Account 928 (Note E)		
Less Property Insurance Account 924 33 Less Regulatory Commission Exp Account 928 (Note D) 33 Less General Advertising Exp Account 930.1 33 Less Membership Dues (Note C) 33 Administrative & General Expenses (Note C) 33 Usage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G (Note E) Regulatory Commission Exp Account 928. (Note E) Qeneral Advertising Exp Account 930.1 Advertising Exp Account 928.	3.197b	152,65
Less Regulatory Commission Exp Account 928 (Note D) 32 Less General Advertising Exp Account 930.1 32 Less Membership Dues (Note C) 32 Administrative & General Expenses (Note C) 32 Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G (Note E) AI General Advertising Exp Account 928 (Note E) AI	achment 5	-18
Less General Advertising Exp Account 930.1 33 Less Membership Dues (Note C) Administrative & General Expenses Si Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Regulatory Commission Exp Account 928 (Note E) Administrative & General Adventising Exp Account 920.1 Adventising Exp Account 920.1	3.185b	24,98
Less Membership Dues (Note C) 35 Administrative & General Expenses Si Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G (Note E) Regulatory Commission Exp Account 928 (Note E) General Advertising Exp Account 930.1 Att	3.189b 3.191b	21,85
Administrative & General Expenses Si Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Regulatory Commission Exp Account 928 (Note E) General Advertising Exp Account 930.1 All	3.2f, 353.5f, 353.7f	293
Wage & Salary Allocator (L Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Regulatory Commission Exp Account 928 (Note E) All General Advertising Exp Account 930.1 All All	m (Lines 63 - Sum (Lines 64 to 68)	105,69
Administrative & General Expenses Allocated to Transmission (L Directly Assigned A&G Regulatory Commission Exp Account 928 (Note E) At General Advertising Exp Account 930.1 At At	ne 5)	7.2
Regulatory Commission Exp Account 928 (Note E) All General Advertising Exp Account 930.1 All	ne 69 * Line 70)	7,61
Regulatory Commission Exp Account 928 (Note E) All General Advertising Exp Account 930.1 All		
		4,18
Subtotal - Accounts 928 and 930.1 - Transmission Related	achment 5	
	achment 5	4,18
		24,98
	achment 5 ne 72 + Line 73) achment 5	0.1.00
	achment 5 re 72 + Line 73) achment 5 achment 5	24,984 22.96
	achment 5 le 72 + Line 73) achment 5 achment 5 le 75 + Line 76)	
Total Transmission O&M (L	achment 5 re 72 + Line 73) achment 5 achment 5	5,730

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orm	ula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2011
ha	led cells are input cells				
epred	iation & Amortization Expense				
	Depreciation Expense				
81	Transmission Depreciation Expense Including Amortization	of Limited Term Plant	(Note H)	Attachment 5	84,271,9
82 83	General Depreciation Expense Including Amortization of Lirr Less: Amount of General Depreciation Expense Associate		(Note H)	Attachment 5 Attachment 5	39,423,
оз 84	Balance of General Depreciation Expense	d with Account 397		(Line 82 - Line 83)	11,981,3 27,441,7
85	Intangible Amortization		(Note H)	336.1d-e	38,609,
86	Total			(Line 82 + Line 85)	66,051,
87	Wage & Salary Allocator			(Line 5)	7.202
88	General Depreciation & Intangible Amortization Allocated to			(Line 86 * Line 87)	4,757,
89 90	General Depreciation Expense for Account 397 Directly Assi General Depreciation and Intangible Amortization Functi			Attachment 5 (Line 88 + Line 89)	2,932,6 7,690,2
					7,090,4
91	Abandoned Plant Amortization		(Note O)	Future Use	
92	Total Transmission Depreciation & Amortization			(Lines 81 + 90 + 91)	91,962,1
xes	Other Than Income				
93	Taxes Other than Income Taxes			Attachment 2	25,647,5
94	Total Taxes Other than Income Taxes			(Line 93)	25,647,
	• • • • •			A.C. A	
95	Long Term Interest			Attachment 5	370,230,9
	Long Term Interest Preferred Dividends			Attachment 5 Attachment 5	
96	Preferred Dividends Common Stock			Attachment 5	2,049,1
96 97	Preferred Dividends Common Stock Proprietary Capital	+ 210		Attachment 5 Attachment 5	2,049, i 7,311,383,
96 97 98	Preferred Dividends Common Stock	t 219		Attachment 5	2,049,6 7,311,383,3 -8,008,6
96 97 98 99	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1	1 219		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5	2,049, 7,311,383, 8,008, 40,733, 147,159,
96 97 98 99 100	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock	t 219		Attachment 5 Attachment 5 Attachment 5 (Line 106)	2,049, 7,311,383, 8,008, 40,733, 147,159,
96 97 98 99 100 101	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization	t 219		Attachment 5 Attachment 5 Attachment 5 (Line 106) <u>Attachment 5</u> (Line 97 - 98 - 99 - 100)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499,
96 97 98 99 100 101	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt	1 219		Attachment 5 Attachment 5 (Line 106) <u>Attachment 5</u> (Line 97 - 98 - 99 - 100) Attachment 5	2,049, 7,311,383, 8,008, 40,733, 147,159, 7,131,499,0 6,264,398,0
96 97 98 99 00 01	Preferred Dividends Common Stock Proprietary Capital Less Accoumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt	t 219		Attachment 5 Attachment 5 (Line 106) <u>Attachment 5</u> (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5	2,049, 7,311,383, 8,008, 40,733, 147,159, 7,131,499,0 6,264,398,0
96 97 98 99 00 01 02 03 04	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt	t 219		Attachment 5 Attachment 5 (Line 106) <u>Attachment 5</u> (Line 97 - 98 - 99 - 100) Attachment 5	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561,
96 97 98 99 00 01 02 03 04 05 06	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Total Long Term Debt Preferred Stock	1 219		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561, -6,253,836, 40,733,
96 97 98 99 00 01 02 03 04 05 06 07	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Preferred Stock Common Stock Common Stock	t 219		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, (10,561,4) 6,253,836, 40,733, 7,131,499,
96 97 98 99 00 01 02 03 04 05 06 07	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Total Long Term Debt Preferred Stock	1219		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561, 6,253,836, 40,733, 7,131,499,
96 97 98 99 00 01 02 03 04 05 06 07 08 09	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Preferred Stock Common Stock Total Capitalization Debt %	Total Long Term Debt		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 105 / Line 108)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561, 10,561, 6,253,836, 40,733, 7,131,499, 13,426,068, 46.5
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Accumt 216.1 Total Common Stock Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	Total Long Term Debt Preferred Stock		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 6 (Line 101) (Sum Lines 105 to 107) (Line 106 / Line 108) (Line 106 / Line 108)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561, 6,253,836, 40,733, 7,131,499, 13,426,068, 46,5 0,3
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Preferred Stock Common Stock Total Capitalization Debt %	Total Long Term Debt		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 105 / Line 108)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398, 10,561, 6,253,836, 40,733, 7,131,499, 13,426,068, 46,5 0,3
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Accumt 216.1 Total Common Stock Capitalization Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	Total Long Term Debt Preferred Stock		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 6 (Line 101) (Sum Lines 105 to 107) (Line 106 / Line 108) (Line 106 / Line 108)	2,049, 2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,264,398,(10,561,1 -6,253,836, 40,733, 7,131,499, 13,426,068, 46.5 0,3 53.1
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Loss on Reacquired Debt Puis Gain on Reacquired Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock		Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 107 / Line 108) (Line 95 / Line 105) (Line 95 / Line 105) (Line 95 / Line 106)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,253,836, 40,733, 7,131,499, 13,426,068, 46.5 0.3 5,31 5,9 5,0
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	(Note H)	Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 106 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 95 / Line 105)	2,049, 7,311,383, -8,008, 40,733, 147,159, 7,131,499, 6,263,386, 10,561, 6,253,836, 40,733, 7,131,499, 13,426,068, 46,5 0.3 5,31 5,5
96 97 98 99 00 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Preferred Stock Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Puts Gain on Reacquired Debt Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note H)	Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 87 - 98 - 99 - 100) Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 105 / Line 108) (Line 106 / Line 108) (Line 95 / Line 105) (Line 95 / Line 106) Fixed (Line 109 * Line 112)	2,049,6 2,049,6 7,311,383,3 -8,008,6 40,733, 147,159,6 7,131,499,0 6,264,398,0 10,561,6 6,253,886,1 40,733, 7,131,499,0 13,426,068,3 46.5 0.3 53.1 5.9 5.0 10.9
96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note H)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 106 / Line 108) (Line 106 / Line 108) (Line 106 / Line 108) (Line 95 / Line 105) (Line 96 / Line 105) (Line 99 * Line 112) (Line 109 * Line 113)	2,049,8 7,311,383,3 -8,008,6 40,733,1 147,159,9 7,131,499,0 6,264,398,0 10,561,8 6,253,836,1 40,733,1 7,131,499,0 13,426,068,3 46,55 0,33 5,31 5,92 5,00 10,96 2,77 0,00
96 97 98 99 100 101 102 103 104 105 106 107 108 110 111 112 113 114 115 116 117	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Less Loss on Reacquired Debt Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note H)	Attachment 5 Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101 - 103 + 104) Attachment 5 (Line 105 / Line 108) (Line 106 / Line 108) (Line 107 / Line 108) (Line 90 / Line 105) (Line 90 / Line 105) (Line 90 / Line 112) (Line 111 * Line 114)	370,230,9 2,049,8 7,311,383,3 -8,008,6 40,733,1 147,159,9 7,131,499,0 6,264,398,0 10,561,8 6,253,836,1 40,733,1 7,131,499,0 13,426,068,3 46,55 0,33 5,31
96 97 98 99 100 101 102 103 104 105 106 107 107 108 110 111 112 113 114 115 116 117	Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accoun Less Accumulated Other Comprehensive Income Accoun Less Account 216.1 Total Common Stock Capitalization Long Term Debt Plus Gain on Reacquired Debt Plus Gain on Reacquired Debt Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note H)	Attachment 5 Attachment 5 (Line 106) Attachment 5 (Line 97 - 98 - 99 - 100) Attachment 5 Attachment 5 Attachment 5 (Line 102 - 103 + 104) Attachment 5 (Line 101) (Sum Lines 105 to 107) (Line 106 / Line 108) (Line 106 / Line 108) (Line 106 / Line 108) (Line 95 / Line 105) (Line 96 / Line 105) (Line 99 * Line 112) (Line 109 * Line 113)	2,049,6 2,049,6 7,311,383, -8,006,6 40,733,1 147,159,9 7,131,499,0 6,264,398,6 10,561,8 -6,253,836,1 40,733,1 7,131,499,0 13,426,068,3 -5,0 -5,0 -5,0 -0

PacifiCorp			
Formula Rate Appendix A Shaded cells are input cells	Notes	FERC Form 1 Page # or Instruction	2011

Composite Income Taxes

	Income Tax Rates			
120	FIT=Federal Income Tax Rate	(Note G)		35.00%
120	SIT=State Income Tax Rate or Composite	(Note G)		4.54%
122	p	(percent of federal income tax deductible for state purposes)	Per State Tax Code	0.00%
123	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		37.951%
124	T / (1-T)			61.163%
125	ITC Adjustment Amortized Investment Tax Credit - Transmission Related		Attachment 5	-1,874,204
125	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	Line 125 * (1 / (1 - Line 123))	-3,020,522
120	The Aujust. Anotated to Trails Grossed op			0,020,022
127	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	95,922,746
128	Total Income Taxes		(Line 126 + Line 127)	92,902,224
Reven	ue Requirement			
	Summary			
129	Net Property, Plant & Equipment		(Line 40)	3,495,515,544
130	Total Adjustment to Rate Base		(Line 57)	-793,853,901
131	Rate Base		(Line 58)	2,701,661,644
132	Total Transmission O&M		(Line 80)	75,238,671
133	Total Transmission Depreciation & Amortization		(Line 92)	91,962,175
134	Taxes Other than Income		(Line 94)	25,647,594
135	Investment Return		(Line 119)	231,331,199
136	Income Taxes		(Line 128)	92,902,224
137	Gross Revenue Requirement		(Sum Lines 132 to 136)	517,081,863
	Adjustment to Remove Revenue Requirements Associated with	Excluded Transmission Facilities		
138	Transmission Plant In Service		(Line 15)	4,500,418,059
139	Excluded Transmission Facilities	(Note J)	Attachment 5	215,201,071
140			(Line 138 - Line 139)	
140	Included Transmission Facilities		(Liffe 136 - Liffe 139)	4,285,216,988
140	Included Transmission Facilities		(Line 138 - Line 138)	4,285,216,988 95.22%
				1 1 - 1
141	Inclusion Ratio		(Line 140 / Line 138)	95.22%
141 142	Inclusion Ratio Gross Revenue Requirement		(Line 140 / Line 138) (Line 137)	95.22% 517,081,863
141 142	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 140 / Line 138) (Line 137)	95.22% 517,081,863
141 142 143 144	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3	95.22% 517.081.863 492,356,033 144,312,540
141 142 143	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142)	95.22% 517,081,863 492,356,033
141 142 143 144 144	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Net Revenue Requirement Net Plant Carrying Charge		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3 (Line 143 - Line 144)	95.22% 517.081.863 492,356,033 144,312,540 348,043,493
141 142 143 144 145 146	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3 (Line 143 - Line 144) (Line 142)	95.22% 517,081,863 492,356,033 144,312,540 348,043,493 517,081,863
141 142 143 144 145 146 147	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3 (Line 143 - Line 144) (Line 142) (Line 142) (Line 18 - Line 30 + Line 42)	95.22% 517,081,863 492,356,033 144,312,540 348,043,493 517,081,863 3,359,095,218
141 142 143 144 145 146 147 148	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant Net Plant Carrying Charge		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3 (Line 143 - Line 144) (Line 142) (Line 146 / Line 30 + Line 42) (Line 146 / Line 147)	95.22% 517.081.863 492,356,033 144,312,540 348,043,493 517,081,863 3,359,095,218 15.3935%
141 142 143 144 145 146 147	Inclusion Ratio Gross Revenue Requirement Adjusted Gross Revenue Requirement Revenue Credits Revenue Credits Net Revenue Requirement Net Plant Carrying Charge Gross Revenue Requirement Net Transmission Plant		(Line 140 / Line 138) (Line 137) (Line 141 * Line 142) Attachment 3 (Line 143 - Line 144) (Line 142) (Line 142) (Line 18 - Line 30 + Line 42)	95.22% 517,081,863 492,356,033 144,312,540 348,043,493 517,081,863 3,359,095,218

Pacif	iCorp]
Form	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011
Shad	ed cells are input cells			
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
151	Gross Revenue Requirement Less Return and Taxes		(Line 142 - Line 135 - Line 136)	192,848,440
152	Increased Return and Taxes		Attachment 4	347,360,894
153	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 151 + Line 152)	540,209,334
154	Net Transmission Plant		(Line 18 - Line 30 + Line 42)	3,359,095,218
155	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 153 / Line 154)	16.0820%
156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 153 - Line 81) / Line 154	13.5732%
157	Net Revenue Requirement		(Line 145)	348,043,493
158	True-up amount		Attachment 6	-
159	Facility Credits under Section 30.9 of the OATT		Attachment 5	-
160	Transmission Incentive Credit		Attachment 7	10,790,447
161	Interest on Network Upgrade Facilities		Attachment 5	725,944
162	Net Zonal Revenue Requirement		(Line 157 + 158 + 159 + 160 + 161)	359,559,883
	Network Zonal Service Rate			
163	12 CP Monthly Peak (MW)	(Note I)	FERC Form 1 page 400	14,600
164	Rate (\$/MW-year)		(Line 162 / 163)	\$24,628
165	Network Service Rate (\$/MW/Year)		(Line 164)	\$24,628

Notes

A Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.

B Includes Transmission portion only.

C Includes all annual membership dues for EPRI, National Electric Testing, Research & Applications Center, and Distribution Systems, Application & Research.

D Includes all Regulatory Commission Expenses.

- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.

H No change in ROE will be made absent a filing at FERC.

PBOP expense is fixed until changed as the result of a filing at FERC.

Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.

I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.

J Amount of transmission plant excluded from rates per Attachment 5.

K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.

- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year averages shown on Attachment 5.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

PacifiCorp OATT Transmission Rate Formula Template Using Form 1 Data Summary of Rates

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 141	\$492,356,033
	Revenue Credits:		
2 3	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3 Attachment 3	\$4,724,923 \$139,587,617
4	Total Revenue Credits		\$144,312,540
5	Interest on Network Upgrades	Attachment 5	\$725,944
6	Transmission Incentive Credit	Attachment 7	\$10,790,447
7	Annual Transmission Revenue Requirement	(Line 1 - Line 4 + Line 5 + Line 6)	\$359,559,883
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 161	14,600
9	Transmission Rate \$/kW - Year	Line 7 / Line 8 / 1000	\$24.628
10	Transmission Rate \$/kW - Month	Line 9 / 12 months	\$2.052
11	Weekly Firm/Non-Firm Rate \$/kW - Week	Line 10 / 52 weeks	\$0.474
	Daily Firm/Non-Firm Rates (\$/kW):		
12 13	On-Peak Days Off-Peak Days	Line 11 / 5 days Line 11 / 7 days	\$0.095 \$0.068
14 15	Non-Firm Hourly Rates (\$/MWh): On-Peak Hours Off-Peak Hours	Line 12 / 16 hours * 1000 Line 13 / 24 hours * 1000	\$5.920 \$2.819

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

						Total	
			Transmission	Plant	Labor	Transmission	
Line	Description	Reference	Related	Related	Related	ADIT	
	(A)	(B)	(C)	(D)	(E)	(F)	
1	ADIT-282	Sch. 282 Below	0	(3,019,192,312)	0		
2	ADIT-281	Sch. 281 Below	0	(11,642,708)	0		
3	ADIT-283	Sch. 283 Below	0	(7,448,212)	(39,826)		
4	ADIT-190	Sch. 190 Below	2,136,751	41,203,567	20,047,795		
5	Subtotal ADIT	Sum (Lines 1 to 4)	2,136,751	(2,997,079,665)	20,007,969		
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%		
7	Net Plant Allocator	Appendix A, Line 14		22.9616%			
8	Sub-total Transmission Related ADIT	Line 4 * Allocator	2,136,751	(688,178,855)	1,441,140		
9	Total Transmission ADIT	Sum(Cols. D,E,F)				(684,600,964) Enter as negative	e Appendix A, line 41.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Schedule ADIT-190

Schedule AL	A	в	с	D	Е	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
		1				1	
Account 190							
Employee B							
	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	9,799	0	0	0		Book accruals recorded for incentive plan.
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,736,452	0	0	0	3,736,452	Non-qualified deferred compensation plan.
287326	720.500 Severance Accrual - Cash Basis	10,305	0	0	0	10,305	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	890,726	890,726	0	0	C	Accrued retiree payment obligations.
287332	505.600 Vacation Accrual - Cash Basis (2.5 months)	14,711,500	0	0	0	14,711,500	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,805)	0	0	0	(9,805)	Change in control severance accruals.
287460	720.800 FAS 158 Pension Liability	73,571,917	73,571,917	0	0	C	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	72,988,785	72,988,785	0	0	C	Total unfunded Other Post-Employment Benefit Obligation liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	21,204,912	21,204,912	0	0	C	Total Supplemental Executive Retirement Plan obligations, as required by FAS 158.
FAS 133 Deriv	atives:						
287336	730.120 FAS 133 Derivatives - noncurrent	148,039,717	148,039,717	0	0	a	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	36,470,107	36,470,107	0	0	a a a a a a a a a a a a a a a a a a a	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Regulatory Lia	bilities:						
287262	100.100 Regulatory Liability - FAS 109 ITC Amortization	6,782,550	6,782,550	0	0	G	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287267	415.704 Regulatory Liability - Tax Revenue Adjustment - UT	18,685	18,685	0	0	a a a a a a a a a a a a a a a a a a a	Regulatory liability related to state retail rates.
287272	705.337 Regulatory Liability - Sale of Renewable Energy Credits - WY	1,363,981	1,363,981	0	0	a a a a a a a a a a a a a a a a a a a	Regulatory liability related to state retail rates.
287274	705.261 Regulatory Liability - Sale of Renewable Energy Credit - OR	1,488,506	1,488,506	0	0	a a a a a a a a a a a a a a a a a a a	Regulatory liability related to state retail rates.
287277	605.101 Trojan Unrecovered Plant - WA	8,721	8,721	0	0	C	Regulatory liability related to state retail rates.
287278	605.102 Trojan Unrecovered Plant - OR	2,149	2,149	0	0	a	Regulatory liability related to state retail rates.
287284	610.147 Reg Liability - Other - Balance Reclass	77,996	77,996	0	0	C	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287291	705.300 Regulatory Liability - Deferred Benefit Arch Settlement	16,800	16,800	0	0	C	Regulatory liability related to state retail rates.
287292	705.305 Regulatory Liability-CA Gain on Sale of Asset	1,425	1,425	0	0	a a a a a a a a a a a a a a a a a a a	Regulatory liability related to state retail rates.
287299	705.265 Regulatory Liability - OR Energy Conservation Charge	887,670	887,670	0	0	C	Regulatory liability related to state retail rates.
287304	610.146 OR Reg Asset/Liability Consolidation Account	73,103	73,103	0	0	C C	Regulatory liability related to state retail rates.
287309	705.200 Oregon Gain on Sale	27,913	27,913	0	0	C C	Regulatory liability related to state retail rates.
287312	105.400c ARO Regulatory Liabilities	3,018,089	3,018,089	0	0	C	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirment obligations.
287314	415.700 Regulatory liability BPA Oregon balancing account	1,205,000	1,205,000	0	0	C	Regulatory liability related to state retail rates.
287316	715.720 Regulatory liability BPA Washington balancing account	562,601	562,601	0	0	C	Regulatory liability related to state retail rates.

Α	в	с	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description Form 1 Reference 287320 910.560 SMUD Revenue Imputation	Company 3,443,787	Related 3,443,787	Related	Related 0	Related	Justification (SUMMARIES)
287374 100.105 FAS 109 Deferred Tax Liability - WA Flow-through	920,861	920,861	0	0		0 Regulatory liability related to state retail rates.
287389 610.145 Reg Liability - DSM Balance Reclass	2,730,357	2,730,357	0	0		0 Regulatory liability related to state retail rates.
287439 415.805 RTO Grid West Notes Receivable - WY	157,154	157,154	0	0		0 Regulatory liability related to state retail rates.
287440 415.806 RTO Grid West Notes Receivable - ID	41,232	41,232	0	0		0 Regulatory liability related to state retail rates.
287441 605.100 Trojan Unrecovered Plant & Decommissioning Costs	1,912,923	1,912,923	0	0		0 Regulatory liability related to state retail rates.
287442 610.135 SB 1149 Costs	371,861	371,861	0	0		Regulatory liability related to state retail rates. Regulatory liability related to state retail rates.
	77.179	77,179	0	0		
			0	0		0 Regulatory liability related to state retail rates.
287453 610.143 Regulatory Liability - W A Low Energy Program	78,199	78,199	0	U		0 Regulatory liability related to state retail rates.
287473 705.270 Regulatory Liability-Blue Sky Program OR	237,928	237,928	0	0		0 Regulatory liability related to state retail rates.
287474 705.271 Regulatory Liability-Blue Sky Program WA	18,381	18,381	0	0		0 Regulatory liability related to state retail rates.
287475 705.272 Regulatory Liability-Blue Sky Program CA	7,020	7,020	0	0		0 Regulatory liability related to state retail rates.
287476 705.273 Regulatory Liability-Blue Sky Program UT	349,416	349,416	0	0		0 Regulatory liability related to state retail rates.
287477 705.274 Regulatory Liability-Blue Sky Program ID	918	918	0	0		0 Regulatory liability related to state retail rates.
287478 705.275 Regulatory Liability-Blue Sky Program WY	20,867	20,867	0	0		0 Regulatory liability related to state retail rates.
Other Deferred Assets: 287263 720.861 Reserve on Pension Boilermarker Trust	1,632,957	1,632,957	0	0		0 Mining Related book-tax difference: Pacific Minerals, Inc.
287264 720.860 PMI Pension Liability - Boilermarker Trust	3,265,914	3,265,914	0	0		0 Mining Related book-tax difference: Pacific Minerals, Inc.
287266 920.115 Bridger Coal Company Mine Reclamation Costs	(355,885)	(355,885)	0	0		0 Mining Related book-tax difference: Pacific Minerals, Inc.
287269 Colorado Tax Credit Carryforward	188,180	188,180	0	0		0 Colorado state income tax credit carryforward.
287270 Valuation Allowance	(311,743)	(311,743)	0	0		0 Valuation allowance against state tax credits that may not be realized before they expire.
287275 Arizona Tax Credit Carryforward	347,619	347,619	0	0		A and a state income tax credit carryforward.
287276 920.107 BCC Money Market Interest Income - PMI	768	768	0	0		0 Mining Related book-tax difference: Pacific Minerals, Inc.
287280 Net Operating Loss - State Charitable Contribution	198,857	198,857	0	0		O Charitable contribution carrforward for state income tax purposes.
			0	0		
287281 California AMT Tax Credit Carryforward	72,208	72,208	0	U		0 California state income tax credit carryforward.
287289 425.130 Rogue River - Habitat Enhancement Liability	22,640	22,640	0	U		0 Accrued liability associated with the acceptance of the Rogue River FERC license.
287290 425.150 Lewis River Settlement Agreement	186,876	186,876	0	0		0 Accrued liability associated with the acceptance of the Lewis River FERC license.
287297 505.155 Deferred Revenue - Citibank	8,728	8,728	0	0		0 Accrued liability associated with the use of corporate credit cards.
287302 610.114 PMI EITF04-06 Pre-Stripping Cost	549,240	549,240	0	0		0 Mining Related book-tax difference: Pacific Minerals, Inc.
287321 100.100 Regulatory Liability - FAS 109 ITC Amortization	12,562,792	12,562,792	0	0		0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337 715.105 MCI Fiber Optic Ground Wire Lease	211,937	211,937	0	0		D Accrued liability for paid, but unearned lease revenue.
287338 415.110 Def Regulatory Asset-Transmission Service Deposit	877,635	0	877,635	0		O Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services.
287339 105.400a FAS 143 ARO Liability	37,497,233	37,497,233	0	0		D Asset Retirment Obligation liability accrued pursuant to FASB Statement No. 143.
287340 220.100 Bad Debts Allowance - Cash Basis	3,844,158	3,844,158	0	0		0 Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341 910.530 Injuries and Damages Accrual - Cash Basis	3,225,456	0	0	3,225,456		0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343 415.120 Def Regulatory Asset-Foote Creek Contract	215,433	0	215,433	0		0 Accrued prepayment for the use of transmission facilities.
287344 715.800 Redding Contract - Prepaid	1,043,683	0	1,043,683	0		Accrued prepayment for transmission services.
287345 145.030 Distribution O&M Amortization of Write-off	1,793,564	1,793,564	0	0		Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349 505.100 Energy West Accrued Liabilities	444,611	444,611	0	0		0 Mining Related book-tax difference: Energy West Mining Company
287354 505.150 Misc. Current and Accrued Liability	2,413,233	2,413,233	0	0		0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabilities	3,563,273	3,563,273	0	0		0 Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Contact Revenue	1,276,235	1,276,235	0	0		0 Accrued liability for prepaid rents on company owned utility poles.
287373 910.580 Wasatch workers comp reserve	1,589,544		0	0	1,589,54	4 Accrued liability for the expected claims related to workers compensation.
					,	

Α	в	с	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287391 425.320 Umpqua Settlement Agreement	9,680,127	9,680,127	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license.
287392 425.120 Bear River Settlement Agreement	5,844,523	5,844,523	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license.
287393 425.110 Tenant Lease Allow - PSU Call Center	47,212	47,212	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years.
287399 920.150 FAS 112 Book Reserve - Postemployment Benefits	7,708,082	0	0	0	7,708,082	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415 205.200 Inventory Reserve	1,336,611	1,336,611	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	4,340,938	4,340,938	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429 425.225 Duke/Hermiston Contract Renegotiation	155,170	155,170	0	0	0	Accrued liability for deferred revenue realted to a gas supply contract negotiation.
287430 505.125 Accrued Royalties	2,402	2,402	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287431 505.160 California Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287433 425.295 BPA Conservation Rate Credit	262,659	262,659	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435 105.154 Section 383 Capital Loss Carryforward	37,345	37,345	0	0	0	Capital loss carryforward for income tax purposes.
287437 ····· Net Operating Loss - State	57,983,785	57,983,785	0	0	0	State net operating loss carryforward for income tax purposes.
287446 205.100 Coal Pile Inventory Adjustment	1,245,069	1,245,069	0	0	0	Mining Related book-tax difference
287447 720.830 Western Coal Carrier FAS 106 Accrual	2,989,051	0	0	0	2,989,051	Accrued post-retirment liabilities pursuant to FASB Statement No. 106.
287448 505.180 Accrued Insurance Premium Tax	140,006	140,006	0	0	0	Accrued estimated liability for insurance premium taxes.
287449 Net Operating Loss - State - (Federal Detriment)	(20,363,925)	(20,363,925)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479 105.221 Cholla Safe Harbor Lease (Tax Int Tax Rent)	36,873,792	0	0	36,873,792	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287480 105.241 Malin Safe Harbor Lease (Tax Int Tax Rent + Book Depreciation)	1,104,319	0	0	1,104,319	0	Book-tax difference for Malin-to-Midpoint transmission safe harbor lease agreement.
287482 205.025 PMI-Fuel Cost Adjustment	1,694,719	1,694,719	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287483 120.105 Willow Wind Account Receivable	37,066	37,066	0	0	0	Accrued liability related to a promissory note from a retail account.
287491 ····· Oregon BETC Credit Carryforward	3,231,605	3,231,605	0	0	0	Oregon state income tax credit carryforward.
287494 Idaho ITC Carryforward	5,430,407	5,430,407	0	0		Idaho state income tax credit carryforward.
287499 ••••• PMI Reclass Deferred Tax Assets	3,101,809	3,101,809	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287681 920.110 Bridger Coal Company Extraction Taxes Payable - PMI	2,888,983	2,888,983	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287706 610.000 Coal Mine Development - PMI	1,833,054	1,833,054	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287719 910.910 Bridger Coal Company Section 471 Adjustment - PMI	(606,187)	(606,187)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287720 610.100 PMI Development Cost Amortization	(2,595,360)	(2,595,360)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287721 610.115 PMI Overburden Removal	209,388	209,388	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287722 505.510 Vacation Accrual - PMI	308,565	308,565	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287723 205.411 Sec. 263A Inventory Change - PMI	2,072,872	2,072,872	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287725 920.100 Bridger Coal Company Reclamation Trust Earnings - PMI	20,385,287	20,385,287	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726 105.121 Book Depreciation - PMI	47,545,746	47,545,746	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726 105.126 Tax Depreciation - PMI	(79,962,763)	(79,962,763)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287735 910.905 Bridger Coal Company Underground Mine Cost Depletion	(274,384)	(274,384)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding	2	2	0	0	0	
Subtotal - p234	588,589,916	514,504,670	2,136,751	41,203,567	30,744,928	
Less FASB 109 Above if not separately removed	20,266,203	20,266,203	0	0	0	
Less FASB 106 Above if not separately removed	10,697,133	0	0	0	10,697,133	
Total	557,626,580	494,238,467	2,136,751	41,203,567	20,047,795	

Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D

ADIT items related to Plant and not in Columns C & D are included in Column E

ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

	Α	В	с	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description PacifiCorp	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-281

Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(11,642,708)	0	0	(11,642,708)	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(11,642,708)	0	0	(11,642,708)	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(11,642,708)	0	0	(11,642,708)	0	

Instructions for Account 281: 1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADT items related only to Transmission are directly assigned to Column D 3. ADT items related on the Columns C & D are included in Column E 4. ADT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

Partner Number	Account 282					
2010 01.00 02.4 cplatical Lator Cost 11.48.23 0 11.48.23 0 Decks table difference for is generally alcohole to it generally alcohole to generally alcohole to generally alcohole to	Electric:					
Photo No.111 Replacitor Adjustment: Dependition Flow Flowup Description Description <thdescrin< th=""> <thdescrin< th=""> <thdescrin< <="" td=""><td>287313 105.450 Non-ARO Liability - Regulatory Liability</td><td>296,327,967</td><td>296,327,967</td><td>0</td><td>0</td><td>0 Regulatory liability related to removal costs.</td></thdescrin<></thdescrin<></thdescrin<>	287313 105.450 Non-ARO Liability - Regulatory Liability	296,327,967	296,327,967	0	0	0 Regulatory liability related to removal costs.
Lange Lange <thlange< th=""> Lange <thl< td=""><td>287605 105.100 30% Capitalized Labor Costs</td><td>18,468,374</td><td>0</td><td>0</td><td>18,468,374</td><td>0 Book-tax basis difference that is generally allocable to all property, plant and equipment.</td></thl<></thlange<>	287605 105.100 30% Capitalized Labor Costs	18,468,374	0	0	18,468,374	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
28705 105.12 Repub Delaction (134.214.65 (0) (134.214.65 (0) Delata back difference that is generally shoulds bit all property, fast and expanymet. 28706 163.12 Sine Ath Agement - Repub Delaction (204.234.65) (0) (204.234.65) (0) Delata back difference that is generally shoulds bit all property, fast and expanymet. 28706 163.13 GAC (134.214.65) (0) Delata back difference that is generally shoulds bit all property, fast and expanymet. 28706 163.13 CAC (124.83.53) (0) C24.89.53 0 Delata back back difference that is generally shoulds bit all property, fast and expanymet. 28706 163.14 ArGOC (127.49.53) Delata back back difference that is generally shoulds bit all property, fast and expanymet. 28706 153.14 ArGOC (107.47.13) O Delata back back difference that is generally shoulds bit all property, fast and expanymet. 28706 153.14 ArGOC (107.47.13) O Delata back back difference that is generally shoulds bit all property, fast and expanymet. 28706 153.14 ArGOC (107.24.11) O Delata back back differen	287605 105.115 Regulatory Adjustment: Depreciation Flow-Through	(90,342,493)	0	0	(90,342,493)	0 Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
28/86 16/12 Sec. 41s Adjummer	287605 105.120 Book Depreciation	1,349,717,391	0	0	1,349,717,391	0 Book-tax difference that is generally allocable to all property, plant and equipment.
27805 105.12 Tac Depreciation 104 0 0.4947.557.68 0 0.5947.557.68 0 0.5947.557.68 0 0 0.5947.557.68 0 0 0.5947.557.68 0 0 0.5947.557.68 0	287605 105.122 Repair Deduction	(134,281,605)	0	0	(134,281,605)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
27805 101.3 CMC 187.86.000 187.86.000 187.86.000 187.86.000 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 187.86.000 0 </td <td>287605 105.123 Sec. 481a Adjustment - Repair Deduction</td> <td>(204,239,439)</td> <td>0</td> <td>0</td> <td>(204,239,439)</td> <td>0 Book-tax basis difference that is generally allocable to all property, plant and equipment.</td>	287605 105.123 Sec. 481a Adjustment - Repair Deduction	(204,239,439)	0	0	(204,239,439)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
Part of the second se	287605 105.125 Tax Depreciation	(3,947,537,592)	0	0	(3,947,537,592)	0 Book-tax difference that is generally allocable to all property, plant and equipment.
25765 105.140 Rembursaments 25520,661 0 25520,661 0 000-base bails offerences that is generally allocable to all property, plant and equipment. 287000 105.141 AFUDC (187.497,800 0 (187.497,800 0 0.554.20 000-base bails offerences that is generally allocable to all property, plant and equipment. 287000 105.142 Acade Costas 143.809,912 0 145.7691 0 000-base basis offerences that is generally allocable to all property, plant and equipment. 287000 105.142 Acade Costas 143.809,912 0 0.457,691 0 000-base basis offerences that is generally allocable to all property, plant and equipment. 287000 105.142 Gitta Costa Costas basis offerences that is generally allocable to all property, plant and equipment. 287000 105.142 Costa Mane Saleng Sac 179E Election - PPW (142.448) 0 0 (847.256) 0 000-base basis offerences that is generally allocable to all property, plant and equipment. 287000 105.152 Cost Mane Development (646.7256) 0 0 (847.256) 0 000-base basis offerences that is generally allo	287605 105.130 CIAC	187,886,502	0	0	187,886,502	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
277000 105.141 AFUDC (117.447.260) 0 (187.447.260) 0 dock-tax basis difference that is generally allocable to al property, plant and equiprent. 287000 105.142 Avoided Costs 143.869.912 0 0 143.869.912 0 Book-tax basis difference that is generally allocable to al property, plant and equiprent. 287000 105.142 Stratt Costs 105.147 Stratt Costs 105.148 Mine Safety Sec 778 Electron -PPW (172.941) 0 0 142.7591 0 Book-tax basis difference that is generally allocable to al property, plant and equiprent. 287000 105.142 Stratt Mine Safety Sec 778 Electron -PPW (172.941) 0 0 (172.941) 0 Book-tax basis difference that is generally allocable to al property, plant and equiprent. 287000 105.152 Gain //Lossi On Prop. Disposition (165.9750) 0 0 (45.9754) 0 Book-tax basis difference that is generally allocable to al property, plant and equiprent. 287000 105.175 Read Mine Extension (125.9750) 0 0 (125.9750) 0 Book-tax basis differ	287605 105.137 Capitalized Depreciation	(12,089,303)	0	0	(12,089,303)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
Description Description Description Description Description Description 287005 105.142 Available Casis 143.889.912 0 143.889.912 0 Book tax basis difference that is generally allocable to al property, plant and equipment. 287005 105.147 §1011 Exchange (172.941) 0 0 (172.941) Book tax basis difference that is generally allocable to al property, plant and equipment. 287005 105.147 §1011 Exchange (172.941) 0 0 (172.941) Book tax basis difference that is generally allocable to al property, plant and equipment. 287005 105.142 Gan / Loss) on Prop. Disposition (682.982.22) 0 0 (162.981.22) Book tax basis difference that is generally allocable to al property, plant and equipment. 287005 105.170 Cas Mine Extension (152.865.07 0 (464.755.40) 0 (152.867.70) Book tax basis difference that is generally allocable to al property, plant and equipment. 287005 105.170 Cas Mine Extension (152.867.70) 0 (152.867.70) Book tax difference that is generally allocable to al property, plant and equipment. <td>287605 105.140 Reimbursements</td> <td>25,920,661</td> <td>0</td> <td>0</td> <td>25,920,661</td> <td>0 Book-tax basis difference that is generally allocable to all property, plant and equipment.</td>	287605 105.140 Reimbursements	25,920,661	0	0	25,920,661	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
20705 105 Capitalization d Test Energy 1.457.691 0 1.457.691 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605 105.141 AFUDC	(187,467,826)	0	0	(187,467,826)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605 105.147 §1031 Exchange 1 0 <td>287605 105.142 Avoided Costs</td> <td>143,869,912</td> <td>0</td> <td>0</td> <td>143,869,912</td> <td>0 Book-tax basis difference that is generally allocable to all property, plant and equipment.</td>	287605 105.142 Avoided Costs	143,869,912	0	0	143,869,912	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
28705 105.149 Mine Safety Sec 179E Election - PPW (412,44) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0 (412,45) 0	287605 105.146 Capitalization of Test Energy	1,457,691	0	0	1,457,691	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
287005 105.152 Gain / Loss) on Prop. Disposition (68.238,822) 0 Book tax difference that is generally allocable to all property, plant and equipment. 287005 105.152 Gain / Loss) on Prop. Disposition (4.647,554) 0 0 (4.647,554) 0 Book tax difference that is generally allocable to all property, plant and equipment. 287005 105.175 Removal Costs (121,657,508) 0 (4.647,554) 0 Book tax difference that is generally allocable to all property, plant and equipment. 287005 105.175 Removal Costs (121,657,508) 0 2.163,207 0 Book tax difference that is generally allocable to all property, plant and equipment. 287005 105.470 Book Gain Loss on Land Sales 887,533 0 0 287,533 0 Book tax difference that is generally allocable to all property, plant and equipment. 287005 105.470 Book fax difference that is generally allocable to all property, plant and equipment. 287005 105.470 Book fax difference that is generally allocable to all property, plant and equipment. 287005 105.470 Book fax difference that is generally allocable to all property, plant and equipment.	287605 105.147 §1031 Exchange	(172,941)	0	0	(172,941)	0 Book-tax difference that is generally allocable to all property, plant and equipment.
237605 105.165 Coal Mine Development (4.647.564) 0 0	287605 105.148 Mine Safety Sec 179E Election - PPW	(412,943)	0	0	(412,943)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
237605 105.170 Coal Mine Extension (1.5.85,170) 0 0.5.358,170) 0 Book-tax basis difference that is generally allocable to all property, plant and equipment. 237605 105.175 Renoval Costs (123.657.508) 0 0.5.358,170) Book-tax basis difference that is generally allocable to all property, plant and equipment. 237605 105.185 ADR Repar Allowance 2.163.207 0 0 2.163.207 0 Book-tax basis difference that is generally allocable to all property, plant and equipment. 237605 105.470 Book Gain/Loss on Land Sales 887,533 0 0 887,533 0 Book-tax difference that is generally allocable to all property, plant and equipment. 237605 105.470 Book Gain/Loss on Land Sales 887,533 0 0 817,524 0 Book-tax difference that is generally allocable to all property, plant and equipment. 237605 105.470 Book Gain/Loss on Land Sales 116,42,708 0 0 116,42,708 0 Reclassification of pollution control facilities depreciation from FERC account 281. 287608 105.220 Chola Sale Harbor Lease (Amortization of SHL Gain) (6,7	287605 105.152 Gain / (Loss) on Prop. Disposition	(68,239,822)	0	0	(68,239,822)	0 Book-tax difference that is generally allocable to all property, plant and equipment.
Control Control <t< td=""><td>287605 105.165 Coal Mine Development</td><td>(4,647,554)</td><td>0</td><td>0</td><td>(4,647,554)</td><td>0 Book-tax basis difference that is generally allocable to all property, plant and equipment.</td></t<>	287605 105.165 Coal Mine Development	(4,647,554)	0	0	(4,647,554)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
Carterior	287605 105.170 Coal Mine Extension	(3,585,170)	0	0	(3,585,170)	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
Carter of the control state Control of the control state Control of the control state Control of the control state 287605 105.470 Book GainLoss on Land Sales 887,533 0 0 887,533 0 Book-tax difference that is generally allocable to al property, plant and equipment. 287605 320.210 R & E - Sec.174 Deduction (11,524,824) 0 0 (11,524,824) 0 Book-tax difference that is generally allocable to al property, plant and equipment. 287605	287605 105.175 Removal Costs	(123,657,508)	0	0	(123,657,508)	0 Book-tax difference that is generally allocable to all property, plant and equipment.
287605 320.210 R & E - Sec. 174 Deduction (11,524,824) 0 0 (11,524,824) 0 Book-tax difference that is generally allocable to all property, plant and equipment. 287605	287605 105.185 ADR Repair Allowance	2,163,207	0	0	2,163,207	0 Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	287605 105.470 Book Gain/Loss on Land Sales	887,533	0	0	887,533	0 Book-tax difference that is generally allocable to all property, plant and equipment.
287608 105.220b Cholia Safe Harbor Lease (Amortization of SHL Gain) (6,774,464) 0 0 (6,774,464) 0 Boxt-tax difference for the Cholia generation plant safe harbor lease agreement. 287608 105.220c Cholia Safe Harbor Lease NOPA (Lease Amortization) 1,575,977 0 0 1,575,977 0 Boxt-tax difference for the Cholia generation plant safe harbor lease agreement. 287610 105.400 Non ARO - reclass to regulatory assets/liabilities (296,327,967) 0 0 0 Regulatory liability related to removal costs. 287610 105.400 ARO - reclass to regulatory assets/liabilities (27,507,634) 0 0 0 Regulatory liability related to sensore related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No.14 287704 105.143 Basis Intangble Difference (1,111) 0 0 (1,111) 0 Boxt-tax difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing of transferred to plant-in-service.	287605 320.210 R & E - Sec.174 Deduction	(11,524,824)	0	0	(11,524,824)	0 Book-tax difference that is generally allocable to all property, plant and equipment.
287608 105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization) 1,575,977 0 0 1,575,977 0 Book-tax difference for the Cholla generation plant safe harbor lease agreement. 287610 105.460 Non ARO - reclass to regulatory assets/liabilities (296,327,967) (296,327,967) 0 0 0 Regulatory liability related to removal costs. 287610 105.400 ARO - reclass to regulatory assets/liabilities (27,507,634) 0 0 0 Regulatory liability related to removal costs. 287701 105.400 ARO - reclass to ARO liabilities (27,507,634) 0 0 0 Regulatory liability related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 14 287704 105.143 Basis Intangbie Difference (1,111) 0 0 (1,111) 0 Rook-tax difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing of transferred to plant-in-service.	287605 Reclass to Pollution Control Facilities Depreciation	11,642,708	0	0	11,642,708	0 Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287610 105.460 Non ARO - reclass to regulatory assets/liabilities (296,327,967) (296,327,967) 0 0 Regulatory liability related to removal costs. 287610 105.400 ARO - reclass to ARO liabilities (27,507,634) 0 0 0 Regulatory liability related to removal costs. 287714 105.143 Basis Intangbie Difference (1,11) 0 0 (1,11) 0 Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing of transferred to plant-in-service.			0	0		0 Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287610 105.400d ARO - reclass to ARO liabilities (27,507,634) 0 0 0 Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 14 287704 105.143 Basis Intangble Difference (1,111) 0 0 (1,111) 0 0 (1,111) 0 0 transferred to plant-in-service.			-	0		
287704 105.143 Basis Intangible Difference (1,111) 0 0 (1,111) 0 Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing of transferred to plant-in-service.	* ,			-		
transferred to plant-in-service.	287610 105.400d ARO - reclass to ARO liabilities	(27,507,634)	(27,507,634)	0	0	0 Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287740 110.200 Tax Percentage Depletion - Deduction - Deduction - Mining Related book-tax difference.	287704 105.143 Basis Intangible Difference	(1,111)	0	0	(1,111)	0 Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing costs transferred to plan-in-service.
	287740 110.200 Tax Percentage Depletion - Deduction	415,802	415,802	0	0	0 Mining Related book-tax difference.

	Α	в	с	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287753 1	0.100 Book Cost Depletion - Addback	(6,538,228)	(6,538,228)	0	0	C) Mining Related book-tax difference.
287766 61	0.100N Amortization NOPAs 99-00 RAR	285,939	285,939	0	0	C	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hyrdo generation facilities.
287771 1	0.205 Tax Depletion-SRC	579,379	579,379	0	0	0	Mining Related book-tax difference.
287962 1	5.129 Fixed Assets - State Modification	49,526,656	0	0	49,526,656	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopated bonus depreciation.
287963 1	5.129 Fixed Assets - State Modification (Federal Detriment)	(17,334,329)	0	0	(17,334,329)) 0	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies, primarily resulting from states that have not adopated bonus depreciation.
287648 1	0.120 FAS 109 Deferred Tax Asset	(278,277,839)	(278,277,839)	0	0	0	I Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Rounding		2	2	0	0	0	
Subtotal - p27	5	(3,330,234,891)	(311,042,579)	0	(3,019,192,312)	0	
Less FASB 10	9 Above if not separately removed	(278,277,839)	(278,277,839)	0	0	0	
Less FASB 10	6 Above if not separately removed	0	0	0	0	0	
Total		(3,051,957,052)	(32,764,740)	0	(3,019,192,312)	0	

Instructions for Account 282: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or

2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E

ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Schedule ADIT-283

Schedule ADIT-283				
Account 283				
Regulatory Assets:				
287571 415.702 Regulatory Asset - Lake Side Liq.	(381,444)	(381,444)	0	0 0 Regulatory asset related to state retail rates.
287573 415.873 Deferred Excess Net Power Costs - WA Hydro	(1,013,298)	(1,013,298)	0	0 0 Regulatory asset related to state retail rates.
287576 430.110 Regulatory Asset Balance Reclass	(2,730,357)	(2,730,357)	0	0 0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577 415.820 Contra Pension Regulatory Asset MMT & CTG _OR	3,080,509	3,080,509	0	0 0 Regulatory asset related to state retail rates.
287578 415.821 Contra Pension Regulatory Asset MMT & CTG _WY	631,472	631,472	0	0 0 Regulatory asset related to state retail rates.
287579 415.822 Regulatory Asset _ Pension MMT -UT	(752,277)	(752,277)	0	0 0 Regulatory asset related to state retail rates.
287580 415.823 Contra Pension Regulatory Asset CTG - UT	2,258,576	2,258,576	0	0 0 Regulatory asset related to state retail rates.
287581 415.824 Contra Pension Regulatory Asset MMT & CTG _CA	275,307	275,307	0	0 0 Regulatory asset related to state retail rates.
287582 415.825 Contra Pension Regulatory Asset CTG - WA	772,654	772,654	0	0 0 Regulatory asset related to state retail rates.
287584 415.827 Regulatory Asset - Post -Ret MMT -OR	(586,069)	(586,069)	0	0 0 Regulatory asset related to state retail rates.
287585 415.828 Regulatory Asset - Post -Ret MMT -WY	(117,133)	(117,133)	0	0 0 Regulatory asset related to state retail rates.
287586 415.829 Regulatory Asset - Post - Ret MMT -UT	(740,248)	(740,248)	0	0 0 Regulatory asset related to state retail rates.
287588 415.831 Regulatory Asset - Post - Ret MMT -CA	(52,328)	(52,328)	0	0 0 Regulatory asset related to state retail rates.
287590 415.840 Regulatory Asset-Deferred OR Independent Evaluator Fees	(204,751)	(204,751)	0	0 0 Regulatory asset related to state retail rates.
287591 415.301 Environmental Costs - WA	246,726	246,726	0	0 0 Regulatory asset related to state retail rates.
287593 415.874 Deferred Excess Net Power Costs - WY	(6,106,109)	(6,106,109)	0	0 0 Regulatory asset related to state retail rates.
287596 415.892 Deferred Excess Net Power Costs - ID	(4,917,284)	(4,917,284)	0	0 0 Regulatory asset related to state retail rates.
287597 415.703 Goodnoe Hills Liquidation Damages - W Y	(185,486)	(185,486)	0	0 0 Regulatory asset related to state retail rates.
287614 430.100 Demand Side Management Regulatory Assets	(2,432,945)	(2,432,945)	0	0 0 Regulatory asset related to state retail rates.
287634 415.300 Environmental Clean-up Accrual	(6,704,995)	(6,704,995)	0	0 0 Regulatory asset related to state retail rates.
287635 415.500 Cholla Plant Transaction Costs-APS Amortization	(2,804,313)	(2,804,313)	0	0 0 Regulatory asset related to state retail rates.
287639 415.510 W A Disallowed Colstrip #3-Write-off	(199,720)	(199,720)	0	0 0 Regulatory asset related to state retail rates.
287640 415.680 OR Deferred Intervenor Funding Grants	(14,073)	(14,073)	0	0 0 Regulatory asset related to state retail rates.
287642 105.400b ARO Regulatory Assets	(13,007,690)	(13,007,690)	0	0 0 Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirment obiligations.
287647 425.100 ID Deferred Intervenor Funding	(16,622)	(16,622)	0	0 0 Regulatory asset related to state retail rates.
287649 730.170 Regulatory assets - FAS 133	(184,933,427)	(184,933,427)	0	0 0 Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685 425.380 BPA Idaho Balancing Account	(1,019,076)	(1,019,076)	0	0 0 Regulatory asset related to state retail rates.
287728 415.800 RTO Grid West N/R Allowance for Doubtful	429,499	429,499	0	0 0 Regulatory asset related to state retail rates.

	A	в	C Gas. Prod.	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287738 320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(169,500,551)	(169,500,551)	0	(0 0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739 320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,700,653)	(61,700,653)	0	(0 0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747 705.240	CA-(CARE) California Alternative Rate for Energy Program	(96,389)	(96,389)	0	(0 0	Regulatory asset related to state retail rates.
287760 415.896	Chehalis Plant Revenue Requirement - WA	(5,692,650)	(5,692,650)	0	(0 0	Regulatory asset related to state retail rates.
287779 415.850	Unrecovered Plant-Powerdale	(735,527)	(735,527)	0	(0 0	Regulatory asset related to state retail rates.
287781 415.870	Deferred Excess Net Power Costs-CA	(724,729)	(724,729)	0	(0 0	Regulatory asset related to state retail rates.
287783 415.880	Deferred UT Independent Evaluation Fee	6,262	6,262	0	(0 0	Regulatory asset related to state retail rates.
287784 415.900	OR SB 408 Recovery	(415,770)	(415,770)	0	(0 0	Regulatory asset related to state retail rates.
287787 415.895	OR _RCAC Sep-Dec 07 Deferred	(239,074)	(239,074)	0	(0 0	Regulatory asset related to state retail rates.
287789 415.804	RTO Grid West Notes Receivable - OR	27,395	27,395	0	(0 0	Regulatory asset related to state retail rates.
287860 415.855	CA - January 2010 Storm Costs	(466,797)	(466,797)	0	(0 0	Regulatory asset related to state retail rates.
287861 415.857	ID - Deferred Overburden Costs	(94,535)	(94,535)	0	(0 0	Regulatory asset related to state retail rates.
287862 415.893	OR - MEHC Transition Service Costs	(1,126,863)	(1,126,863)	0	(0 0	Regulatory asset related to state retail rates.
287864 415.852	Powerdale Decommissioning Reg Asset - ID	(115,662)	(115,662)	0	(0 0	Regulatory asset related to state retail rates.
287865 415.853	Powerdale Decommissioning Reg Asset - OR	(187,105)	(187,105)	0	(0 0	Regulatory asset related to state retail rates.
287866 415.854	Powerdale Decommissioning Reg Asset - WA	(323,262)	(323,262)	0	(0 0	Regulatory asset related to state retail rates.
287867 415.856	Powerdale Decommissioning Reg Asset - WY	(13,052)	(13,052)	0	(0 0	Regulatory asset related to state retail rates.
287868 415.858	WY - Deferred Overburden Costs	(252,712)	(252,712)	0	(0 0	Regulatory asset related to state retail rates.
287869 415.859	WY Deferred Advertising Costs	(19,810)	(19,810)	0	(0 0	Regulatory asset related to state retail rates.
287870 415.865	Reg Asset - Utah Major Plant Additions	(5,967,613)	(5,967,613)	0	(0 0	Regulatory asset related to state retail rates.
287871 415.866	Reg Asset - OR Solar Feed-In Tariff	(86,005)	(86,005)	0	(0 0	Regulatory asset related to state retail rates.
287872 720.841	Tax Adj on Post-Retirement Benefits CA	(145,516)	(145,516)	0	(0 0	Regulatory asset related to state retail rates.
287873 720.842	Tax Adj on Post-Retirement Benefits ID	(311,193)	(311,193)	0	(0 0	Regulatory asset related to state retail rates.
287874 720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	(0 0	Regulatory asset related to state retail rates.
287875 720.844	Tax Adj on Post-Retirement Benefits UT	(2,235,788)	(2,235,788)	0	(0 0	Regulatory asset related to state retail rates.
287876 720.845	Tax Adj on Post-Retirement Benefits WA	(427,553)	(427,553)	0	(0 0	Regulatory asset related to state retail rates.
287877 720.846	Tax Adj on Post-Retirement Benefits WY	(814,639)	(814,639)	0	(0 0	Regulatory asset related to state retail rates.
287879 415.898	Deferred Coal Costs - Naughton Contract Settlement	(3,133,585)	(3,133,585)	0	(0 0	Regulatory asset related to state retail rates.
287880 415.897	Reg Asset MEHC Transition Service Costs - CA	(84,544)	(84,544)	0	(0 0	Regulatory asset related to state retail rates.
287881 415.705	Reg Asset - Tax Rev Req Adj - WY	(37,934)	(37,934)	0	(0 0	Regulatory asset related to state retail rates.
287882 415.876	Deferred Excess Net Power Costs - OR	(1,338,184)	(1,338,184)	0	(0 0	Regulatory asset related to state retail rates.
287942 430.112	Reg Asset - Other - Balance Reclass	(77,996)	(77,996)	0	(0 0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287944 430.114	Reg Asset Federal Interest Expense–UT	(548,357)	(548,357)	0	(0 0	Regulatory asset related to state retail rates.
287945 720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	9,578	9,578	0	(0 0	Regulatory asset related to state retail rates.
287947 415.501	Cholla Plant Transaction Costs - APS Amortization - ID	82,382	82,382	0	(0 0	Regulatory asset related to state retail rates.
287948 415.502	Cholla Plant Transaction Costs - APS Amortization - OR	134,449	134,449	0	(0 0	Regulatory asset related to state retail rates.
287949 415.503	Cholla Plant Transaction Costs - APS Amortization - WA	242,364	242,364	0	(0 0	Regulatory asset related to state retail rates.
287961 430.115	Reg Asset Federal Interest Expense-WY	(141,228)	(141,228)	0	(0 0	Regulatory asset related to state retail rates.
287964 100.120	FAS 109 Deferred Tax Asset	(170,202,940)	(170,202,940)	0	(0 0	Deferred income tax associated with ther regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Other: 287575 425.125	Deferred Coal Cost - Arch Settlement	(23,919)	(23,919)	0) 0	Mining Related book-tax difference.
	TGS Buyout	(53,341)	(53,341)	0			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
	Joseph Settlement	(369,306)	(369,306)	0			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
	Joseph Settlement Hermiston Swap	(369,306)	(369,306)	0			Asset accrued for a deterred expense related to costs incurred for the termination or a power purchase agreement. Asset accrued for a deferred expense related to a termination fee related to the acquisition of an interest in a generating plant.
207001 420.360	теппалл омф	(1,000,392)	(1,000,992)	0	(позок акинисти на изнатаст екрапса такако го а катлинация нае felated to the acquisition of an interest in a generating plant.

				-	_		•
	Α	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287662 21	0.100 Prepaid Taxes - OR PUC	(169,910)	(169,910)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287664 21	0.120 Prepaid Taxes - UT PUC	(637,551)	(637,551)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287665 21	0.130 Prepaid Taxes - ID PUC	(72,093)	(72,093)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287669 21	0.180 Prepaid Membership Fees	(1,431,721)	(1,431,721)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675 74	0.100 Post Merger Loss-Reacquisition Debt - Addback	(4,344,154)	(4,344,154)	0	0	0	Asset accrued for reacquired debt, amortized for book purpsoes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708 21	0.200 Prepaid Taxes - Property Taxes	(7,448,212)	0	0	(7,448,212)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737 41	5.803 RTO Grid West Note Receivable - w/o - WA	(8,907)	(8,907)	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750 42	5.310 N. Umpqua Settlement Agreement	(10,226,891)	(10,226,891)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of FERC licenses.
287770 12	0.205 Trapper Mining Stock Basis	(1,272,609)	(1,272,609)	0	0	0	Mining Related book-tax difference: Trapper Mine
287772 50	5.800 State Tax Deduction on Fed TR	(322)	(322)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.
287859 91	0.935 Unrealized Gain/Loss from Trading Securities	(39,826)		0	0	(39,826)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287921 50	5.501 Federal Benefit of Federal Interest - IRHI	(675,512)	(675,512)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287922 50	5.502 Federal Benefit of State Interest - IRHI	19,055	19,055	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287923 50	5.805 Federal Beneift of State Tax - IRHI	(507,701)	(507,701)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287924 50	5.503 State Benefit of Federal Interest - IRHI	(87,621)	(87,621)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287925 50	5.504 State Benefit of State Interest - IRHI	2,469	2,469	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287926 50	5.810 Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287990	PMI Deferred Tax Reclass to DTA	(3,101,809)	(3,101,809)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding		13	13				
Subtotal - p277		(680,518,898)	(673,030,860)	0	(7,448,212)	(39,826)	
	Above if not separately removed	(170,202,940)	(170,202,940)	0	0	-	
	Above if not separately removed	0	0	0	0		
Total		(510,315,958)	(502,827,920)	0	(7,448,212)	(39,826)	1

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E

ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Current Year

						Total
			Transmission	Plant	Labor	Transmission
Line	Description	Reference	Related	Related	Related	ADIT
	(A)	(B)	(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	(3,196,050,665)	0	
2	ADIT-281	Sch. 281 Below	0	(164,676,925)	0	
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)	
4	ADIT-190	Sch. 190 Below	1,555,319	40,763,074	20,259,781	
5	Subtotal ADIT	Sum (Lines 1 to 4)	1,555,319	(3,325,785,912)	18,114,963	
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14		22.9616%		
8	Sub-total Transmission Related ADIT	Line 4 * Allocator	1,555,319	(763,655,223)	1,304,790	
9	Total Transmission ADIT	Sum(Cols. D,E,F)				(760,795,115) Enter as negative Appendix A, line 4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Schedule ADIT-190

concurre / D	A	В	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
Account 190							
Employee Be							
287323	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0	86,728	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive)
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,570,540	0	0	0	3,570,540	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	6,688	0	0	0	6,688	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	898,220	898,220	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual - Cash Basis (2.5 months)	15,031,707	0	0	0	15,031,707	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,806)	0	0	0	(9,806)	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287460	720.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,188,811	22,188,811	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Deriv	vatives:						
287336	730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued a FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	76,363,115	76,363,115	0	0		Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued a FMV for book purposes.
Regulatory Lia	abilities:						
287250	705.301 Regulatory Liability - OR 2010 Protocol Deferral	922,826	922,826	0	0	0	Regulatory liability used to record the Oregon allocated amount of the change in jurisdictional allocation methodology from Revised Protocol to 2010 Protocol.
287251	705.500 Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	0	Regulatory liability used to record the Utah allocated difference in estimated Powerdale Decommissioning Costs between rate cases which the company is required to pass through to customers.
287252	705.263 Regulatory Liability - Sale of RECs - WA	6,570,580	6,570,580	0	0	0	Regulatory liability used to record the Washington allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287253	705.400 Regulatory Liability - OR Injuries & Damages Reserve	70,723	0	0	70,723	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Regulatory Liability - OR Property Insurance Reserve	1,127,790	0	0	1,127,790	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess.
	705.453 Regulatory Liability - ID Property Insurance Reserve	33,477	0	0	33,477		Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess.
287258	705.454 Regulatory Liability - UT Property Insurance Reserve 705.455 Regulatory Liability - WY Property Insurance Reserve	(259,328)	0	0	(259,328)		Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess.
287259	• • • • •	103,136	0	0	103,136		Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess.
287262	100.100 Regulatory Liability - ITC	6,426,477	6,426,477	0	0	Q	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

		Α	В	C Gas, Prod,	D	Е	F	G
			Total	Dist Or Other	Transmission	Plant	Labor	
287267		Form 1 Reference Regulatory Liability - Tax Revenue Adjustment - UT	Company 23,414	Related 23,414	Related	Related	Related	Justification (SUMMARIES) 0 Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a
		······································						certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	C	0 0		0 Regulatory liability used to record the Utah allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287272	705.337	Regulatory Liability - Sale of Renewable Energy Credits - WY	0	0	C	0		0 Regulatory liability used to record the Wyoming allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	C	0		0 Regulatory liability used to record the Oregon allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287277	605.101	Trojan Unrecovered Plant - WA	0	0	C	0		0 Regulatory liability associated with the write-down of remaining Washington allocated investment in the Trojan nuclear plant. Washington Docket No. UE-991832.
287278		Trojan Unrecovered Plant - OR	1	1	C	0 0		0 Regulatory liability associated with the write-down of certain Oregon allocated investment in the Trojan nuclear plant.
287284	610.147	Reg Liability - Other - Balance Reclass	519,176	519,176	C	0		0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285	610.148	Reg Liability - Def NPC Balance Reclass	225,897	225,897	C	0		0 Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	Reg Liability - RTO GRID West Note Receivable - OR	172,566	172,566	C	0		0 Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287291	705.300	Regulatory Liability - Deferred Benefit Arch Settlement	(1)	(1)	C	0 0		0 Regulatory liability used to record amounts from a settlement agreement between PacifiCorp and Arch Coal Sales Company (Arch) pending a determination for state rate-making purposes.
287292	705.305	Regulatory Liability-CA Gain on Sale of Asset	0	0	C	0		0 Regulatory liability established to record California allocated gains on sale of utility property which the company is required to pass
								through to customers.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	C	0 0		0 Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liability Consolidation Account	73,083	73,083	C	0 0		0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287309	705.200	Oregon Gain on Sale	15,336	15,336	C	0 0		0 Regulatory liability established to record Oregon allocated gains on sale of utility property which the company is required to pass through to customers.
287312	105.400c	ARO Regulatory Liabilities	3,011,323	3,011,323	C	0		0 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287314	415.700	Regulatory liability BPA Oregon balancing account	1,023,941	1,023,941	C	0 0		0 Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power
								Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287316		Regulatory liability BPA Washington balancing account	658,701	658,701	C	0		0 Regulatory liability established as a balancing account for a pass-through benefit to Washington customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287320	910.560	SMUD Revenue Imputation	2,573,891	2,573,891	C	0 0		0 Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	1,269,236	1,269,236	C	0 0		0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non- property related temporary book-tax differences.
								Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287389	610.145	Reg Liability - DSM Balance Reclass	2,877,427	2,877,427	C	0		0 Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	C	0		0 Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
								Note: This is a reclass from SAP account 287728.
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	C	0 0		0 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Receivable - ID	51,541	51,541	C	0 0		0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Unrecovered Plant & Decommissioning Costs	1,917,975	1,917,975	C	0 0		0 Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992.
287442	610.135	SB 1149 Costs	371,862	371,862	C	0 0		0 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	Regulatory Liability - UT Home Energy Lifeline	22,976	22,976	C	0 0		0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	Regulatory Liability - WA Low Energy Program	177,101	177,101	C	0		0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	Regulatory Liability-Blue Sky Program OR	675,684	675,684	C	0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	C	0 0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	21,598	21,598	C	0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable
								energy program, which are then used to purchase renewable energy certificates.

		A	В	C Gas, Prod,	D.	E	F	G
Description		Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	6,254	6,254	0	0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478		Regulatory Liability-Blue Sky Program WY	54,208	54,208	0	0		0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Other Deferr 137807	d Assets:	Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	0		0 Current federal benefit of interest on corrections.
137827		Current deferred state tax correction benefit of interest	(7,828)	(7,828)	0	0		0 Current state benefit of interest on corrections.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287921.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287922.
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287923.
287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287924.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0		Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287925.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.6.
287248	415.838	Frozen MTM	8,916,804	8,916,804	0	0		0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM	63,190,783	63,190,783	0	0		0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287269		Colorado Tax Credit Carryforward	191,069	191,069	0	0		0 Colorado state income tax credit carryforward.
287270		Valuation Allowance	(1,256,915)	(1,256,915)	0	0		0 Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	36,826	0	0	0	36,8	26 Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275		Arizona Tax Credit Carryforward	324,870	324,870	0	0		0 Arizona state income tax credit carryforward.
287280		Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0		0 Charitable contribution carryforward for state income tax purposes.
287281		California AMT Tax Credit Carryforward	241,437	241,437	0	0		0 California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0		0 Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River Settlement Agreement	243,859	243,859	0	0		0 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	0	0	0	0		0 Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321	100.100	пс	11,904,894	11,904,894	0	0		0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287337	715.105	MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0		O Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Regulatory Asset-Transmission Service Deposit	557,168	0	557,168	0		0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287339	105.400a	FAS 143 ARO Liability	44,324,123	44,324,123	0	0		0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	5,515,134	5,515,134	0	0		0 Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341	910.530	Injuries and Damages Accrual - Cash Basis	2,075,160	0	0	2,075,160		0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	0		0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344		Redding Contract - Prepaid	834,954		834,954	0		0 Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345		Distribution O&M Amortization of Write-off	806,637	806,637	0	0		0 Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liabilities	232,289	232,289	0	0		0 Miscellaneous accrued liabilities related to Energy West Mining Company.

		Α	B	C Gas, Prod, Dist Or Other	D	E Plant	F	G
Description		Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Related	Labor Related	Justification (SUMMARIES)
	505.150	Misc. Current and Accrued Liability	1,691,552	1,691,552	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	4,783,494	4,783,494	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Contact Revenue	1,390,680	1,390,680	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287373	910.580	Wasatch workers comp reserve	1,537,098		0	0	1,537,098	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287391	425.320	Umpqua Settlement Agreement	9,725,505	9,725,505	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	5,974,717	5,974,717	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allow - PSU Call Center	28,936	28,936	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years. The deferred revenue account will be amortized using a straight line method over the term of the renewal agreement through 7/2013.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	8,561,993	8,561,993	0	0	0	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,288,612	1,288,612	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,443,836	4,443,836	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429	425.225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0	Accrued liability for deferred revenue related to a gas supply contract negotiation. The deferred revenue is being recognized over the life of the contract.
287430	505.125	Accrued Royalties	79,311	79,311	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287431	505.160	California Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287433	425.295	BPA Conservation Rate Credit	0	0	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
287437		Net Operating Loss - State	73,214,708	73,214,708	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	2,263,079	2,263,079	0	0	0	Book-tax difference made to reflect the difference between the book and tax cost of coal inventory.
287447	720.830	Western Coal Carrier FAS 106 Accrual	3,403,476	0	0	0	3,403,476	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287448	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287449		Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479	105.221	Choila Safe Harbor Lease (Tax Int Tax Rent)	37,612,116	0	0	37,612,116		Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287480	105.241	Malin Safe Harbor Lease (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and British Petroleum for a 500Kv transmission line running from Malin, Oregon to Midpoint, Idaho.
287482	205.025	PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287483	120.105	Willow Wind Account Receivable	0	0	0	0	0	Accrued liability related to a promissory note from Willow Wind Organic Farm. For book purposes, income will be recorded as payments are received.
287491		Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	Oregon state income tax credit carryforward.
287494		Idaho ITC Carryforward	8,318,447	8,318,447	0	0	0	Idaho state income tax credit carryforward.
287807		Non-current Deferred Federal Tax corrections	(50,952)	(50,952)	0	0	0	Non-current federal benefit of interest on corrections.
287817		Non-current Deferred Federal Tax uncertain positions	2,499,908	2,499,908	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827		Non-current Deferred State Tax corrections	(6,609)	(6,609)	0	0		Non-current state benefit of interest on corrections.
287837		Non-current Deferred State Tax uncertain positions	324,274	324,274	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding Subtotal - p234			2 639,645,757	2 573,664,107	0 1,555,319	0 40,763,074	23,663,257	
	Above if no	t separately removed	19,600,607	19,600,607	0	0	0	
		t separately removed	3,403,476	0	0	0	3,403,476	
Total			616,641,674	554,063,500	1,555,319	40,763,074	20,259,781	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

	А	в	С	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
PacifiCorp							

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-281

Account 281				
Electric:				
287960 Accelerated Pollution Control Facilities Depreciation (164,676,925)	0	0	(164,676,925)	0 Depreciation on pollution control facilites.
Rounding 0	0	0	0	0
Subtotal - p275 (164,676,925)	0	0	(164,676,925)	0
Less FASB 109 Above if not separately removed 0	0	0	0	0
Less FASB 106 Above if not separately removed 0	0	0	0	0
Total (164.676.925)	0	0	(164 676 925)	0

Instructions for Account 281: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to Blaor and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

Account 28	2						
Electric:							
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0 Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	0	0	26,760,473	3 0 Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	0	0	(93,192,367)	7) 0 Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120	Book Depreciation	1,586,300,822	0	0	1,586,300,822	2 0 Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	0	0	(193,848,530)	 Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(202,396,404)	0	0	(202,396,404)	b) 0 Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.125	Tax Depreciation	(4,416,315,671)	0	0	(4,416,315,671)	Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	0	0	201,528,845	5 0 Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	0	0	236,782	2 0 Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.137	Capitalized Depreciation	(14,032,624)	0	0	(14,032,624)	 Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,433,140	0	0	29,433,140	0 Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.141	AFUDC	(213,558,794)	0	0	(213,558,794)	b) 0 Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.142	Avoided Costs	162,727,373	0	0	162,727,373	3 0 Book-tax basis difference for the capitalization of interest for income tax purposes.
287605	105.146	Capitalization of Test Energy	1,457,691	0	0	1,457,691	O Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.147	§1031 Exchange	(172,878)	0	0	(172,878)	b) 0 Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election ~PPW	(425,658)	0	0	(425,658)	 Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.152	Gain / (Loss) on Prop. Disposition	(80,569,421)	0	0	(80,569,421)	1) 0 book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,718,806)	0	0	(4,718,806)	b) 0 Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension	(4,708,345)	0	0	(4,708,345)	5) 0 Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.175	Removal Costs	(152,423,114)	0	0	(152,423,114)	 Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.

	Α	в	с	D	E	F	G
		Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287605 105.	185 ADR Repair Allowance	0	0	0	0		Book-tax basis difference for repair costs for certain vintage transmission & distribution assets which are capitalized for book purposes. Through an annual election these costs are deductible in the period paid and incurred for income tax purposes.
287605 105	470 Book Gain/Loss on Land Sales	635,158	0	0	635,158	0	Book-tax difference related to land sales.
287605 320.	210 R & E - Sec. 174 Deduction	(11,920,942)	0	0	(11,920,942)	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287605	Reclass to Pollution Control Facilities Depreciation	164,676,925	0	0	164,676,925	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287608 105.2	220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,236,095)	0	0	(6,236,095)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608 105.2	220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,538,892	0	0	1,538,892	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287610 105.4	460 Non ARO - reclass to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	0	Regulatory liability related to removal costs.
287610 105.4	400d ARO - reclass to ARO liabilities	(28,755,115)	(28,755,115)	0	0	0	Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704 105.	143 Basis Intangible Difference	(912,329)	0	0	(912,329)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287740 110.	200 Tax Percentage Depletion - Deduction	315,606	315,606	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287753 110.	100 Book Cost Depletion - Addback	(5,916,860)	(5,916,860)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766 610.1	00N Amortization NOPAs 99-00 RAR	263,758	263,758	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287771 110.	205 Tax Depletion-SRC	517,586	517,586	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287962 105.	129 Fixed Assets - State Modification	37,054,173	0	0	37,054,173	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287963 105.	129 Fixed Assets - State Modification (Federal Detriment)	(12,968,961)	0	0	(12,968,961)	0	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287648 100.	120 Income Tax Property Flow-through	(275,427,966)	(275,427,966)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
							Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
Rounding		2	2		0	0	
Subtotal - p275		(3,505,053,654)	(309,002,989)	0	(3,196,050,665)	0	
	bove if not separately removed	(275,427,966)	(275,427,966)	0	0	0	
	bove if not separately removed	0	(33,575,023)	0	0	0	
Total		(3,229,625,688)	(33,575,023)	0	(3,196,050,665)	0	

Instructions for Account 282:
Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-283

Account 283						
Regulatory Assets:						
287570 415.701 Regulatory Asset - CA - Deferred Intervenor Funding	(12,480)	(12,480)	0	0		Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287571 415.702 Regulatory Asset - Lake Side Liq.	(370,848)	(370,848)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573 415.873 Deferred Excess Net Power Costs - WA Hydro	(309,941)	(309,941)	0	0	0	Regulatory asset associated with Washington allocated net power costs.
287576 430.110 Regulatory Asset Balance Reclass	(2,877,427)	(2,877,427)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577 415.820 Contra Pension Regulatory Asset MMT & CTG_OR	2,695,444	2,695,444	0	0		Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

Normal Normal<			Α	В	C Gas, Prod,	D	E	F	G
Bits Care Process Mith Care Proces Mith Care P	Description		Form 4 Deferring						
Partner Control Control <t< th=""><th></th><th>415.821</th><th></th><th>0</th><th>Celated 0</th><th>Celated 0</th><th>0</th><th></th><th>Regulatory asset associated with the Wyoming allocated share of a pension curtailment gain and measurement date change</th></t<>		415.821		0	Celated 0	Celated 0	0		Regulatory asset associated with the Wyoming allocated share of a pension curtailment gain and measurement date change
Jones Jones Jones Jones Jones 29501 418.24 Cons Result Registry dest Mar 2 (201, 00) Signify ages and the first Signify Signify Ag	287579	415.822	Regulatory Asset _ Pension MMT -UT	(644,809)	(644,809)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
Number of the state in Big January Later C10: VA SM SD V	287580	415.823	Contra Pension Regulatory Asset CTG - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
Image: Second	287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	244,193	244,193	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
Line Line Line Line Line Line Line Line	287582	415.825	Contra Pension Regulatory Asset CTG - WA	386,327	386,327	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
Part of the second and the s	287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(512,810)	(512,810)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Partial Partial <t< td=""><td>287585</td><td>415.828</td><td>Regulatory Asset - Post -Ret MMT -WY</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>Regulatory asset established for the Wyoming allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.</td></t<>	287585	415.828	Regulatory Asset - Post -Ret MMT -WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Image: Note Note Note Note Note Note Note Note	287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(634,498)	(634,498)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Part of the second construction Part of the s	287588	415.831	Regulatory Asset - Post - Ret MMT -CA	(46,458)	(46,458)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
Justicity Justicity <t< td=""><td>287590</td><td>415.840</td><td>Regulatory Asset-Deferred OR Independent Evaluator Fees</td><td>72,825</td><td>72,825</td><td>0</td><td>0</td><td>0</td><td>Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.</td></t<>	287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	72,825	72,825	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
Participa Participa <t< td=""><td>287591</td><td>415.301</td><td>Environmental Costs - WA</td><td>284,741</td><td>284,741</td><td>0</td><td>0</td><td>0</td><td>Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.</td></t<>	287591	415.301	Environmental Costs - WA	284,741	284,741	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
Different Control Contr Control Control <t< td=""><td>287593</td><td>415.874</td><td>Deferred Excess Net Power Costs - WY</td><td>(13,545,486)</td><td>(13,545,486)</td><td>0</td><td>0</td><td>0</td><td>Regulatory asset established for recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.</td></t<>	287593	415.874	Deferred Excess Net Power Costs - WY	(13,545,486)	(13,545,486)	0	0	0	Regulatory asset established for recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
Part of the second s	287596	415.892	Deferred Excess Net Power Costs - ID	(8,827,859)	(8,827,859)	0	0	0	Regulatory asset established for recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
Image: Construct of the second process in control of the second process in control of the environmental clean-up, which are anomized over a ten- station regulatory usaget established to record tools in courted for environmental clean-up, which are anomized over a ten- station regulatory usaget established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory usaget established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory usaget established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory usaget established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a ten- station regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a regulatory asset established for the costs incurred to environmental clean-up, which are anomized over a regulatory asset established for the cost for unding for cuellading in intervence that the cost intervence transmitter over the deprecision/accoretion associated with FAS 143 asset retrement evolution reset. 287647 78.101 Defered Intervence Funding (2.277) 0 <td>287597</td> <td>415.703</td> <td>Goodnoe Hills Liquidation Damages - WY</td> <td>(177,421)</td> <td>(177,421)</td> <td>0</td> <td>0</td> <td>0</td> <td>Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.</td>	287597	415.703	Goodnoe Hills Liquidation Damages - WY	(177,421)	(177,421)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287687 H5.500 Chola Plant Transaction Costs APS Amortization (2.378,341) (2.378,341) 0 0 Regulatory asset established for the costs incurred to acquire the Chola generation plant from eh Anzona Public S 287699 415.500 Chola Plant Transaction Costs APS Amortization (2.378,341) 0 0 Regulatory asset established for the Costs incurred to acquire the Chola generation plant from eh Anzona Public S 287699 415.500 Chola Plant Transaction Costs APS Amortization (131,176) (131,176) 0 0 Regulatory asset established for the Washington disallowed portion of AFUDC on the Costin prevences that are collected from customers into a stable regulatory asset established to record funding for qualifying intervences that are collected from customers into a stable regulatory asset used to record the disponction/accretion associated with FAS 143 asset retriement obligations. 287647 425.100 ID Defered Intervence Funding (22277) 0 0 Regulatory asset used to record funding for qualifying intervences that are collected from customers into a record funding for qualifying intervences that are collected from customers into a record funding for qualifying intervences that are collected form customers into a record funding for qualifying intervences that are collected form customers into a record funding for qualifying intervences that are collected form customers into a record funding for qualifying intervences that are collected form customers into a record funding for qualifying intervences that are collected form customers into	287614	430.100	Demand Side Management Regulatory Assets	1,231,174	1,231,174	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287639 415.510 WA Disallowed Odstrip #3-Write-off (179.915) (179.915) 0 0 Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant. 287640 415.680 OR Deferred Intervenor Funding Grants (131.176) (131.176) 0 0 Regulatory asset established to record funding for qualifying intervenors that are collected from customers index. 287642 105.4000 ARO Regulatory assets (15.500.331) 0 0 Regulatory asset used to record the depreciator/incoretion associated with FAS 143 asset retirement obligations. 287647 425.100 ID Deferred Intervenor Funding (22.277) (22.277) 0 0 Regulatory asset established to record the depreciator/incoretion associated with FAS 143 asset retirement obligations. 287647 425.100 ID Deferred Intervenor Funding (22.277) (22.277) 0 0 Regulatory asset established to record the depreciator/incoretion associated with FAS 143 asset retirement obligations. 287648 425.300 IPA Idaho Balancing Account (491.372) (491.372) 0 0 Regulatory asset established to the accounting pursuant to FASB Statement No. 133, which intration inmenutal instruments in anominal instruments in aparinat	287634	415.300	Environmental Clean-up Accrual	(8,434,207)	(8,434,207)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287640 415.680 OR Deferred Intervenor Funding Grants (131,176) (131,176) 0 0 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287642 105.400b ARO Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287647 425.100 ID Deferred Intervenor Funding (22,277) 0 0 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287649 730.170 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287649 730.170 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 0 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287649 730.170 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 0 0 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287647 425.300 BPA Idaho Balancing Account (491,372) 0 0 0 Regulatory asset established to record funding for	287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,378,341)	(2,378,341)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
Instruments	287639	415.510	WA Disallowed Colstrip #3-Write-off	(179,915)	(179,915)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287647 425.100 ID Deferred Intervenor Funding (22.277) (22.277) 0 0 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers rates. 287649 730.170 Regulatory asset/liability established to record the effects of the accounting pursuant to FASB Statement No. 133, which cartes. 287649 730.170 Regulatory asset established for the idaba allocated portion of a now suspended program whereby the company repayments from Bonneville Power Administration (BPA) for conservation and renewable projects. 287788 425.380 BPA Idaho Balancing Account (491.372) (491.372) 0 0 Regulatory asset established for the idaba allocated portion of a now suspended program whereby the company repayments from Bonneville Power Administration (BPA) for conservation and renewable projects. 287728 415.800 RTO Grid West NR Allowance for Doubtful 0 0 0 0 Regulatory asset established to track the recoverable expenses associated with persion liability. 287738 320.270 Regulatory Asset - FAS 158 Pension Liability Adj. (216.744.992) (216.744.992) 0 0 Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. 287747 705.240 CA-(CARE) California Alternative Rate for Energy Program 90.184	287640	415.680	OR Deferred Intervenor Funding Grants	(131,176)	(131,176)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
construction construction construction construction 287649 730.170 Regulatory assets - FAS 133 (99,884,246) (99,884,246) 0 0 0 Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which certain financial statisticated portion of a now suspended program whereby the company repayments from Bonneville Power Administration (BPA) for conservation and renewable projects. 287768 415.800 RTO Grid West NIR Allowance for Doubtful 0 0 0 0 Regulatory asset established to the idaho allocated portion of a now suspended program whereby the company repayments from Bonneville Power Administration (BPA) for conservation and renewable projects. 287728 415.800 RTO Grid West NIR Allowance for Doubtful 0 0 0 0 Regulatory asset established to the tecory of costs incurred to explore the organization Grid West, an RTO (reg 287738 320.270 Regulatory Asset - FAS 158 Pension Liability Adj. (216,744,982) (216,744,982) 0 0 0 Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. 287739 320.280 Regulatory Asset - FAS 158 Post Ret. Liability. (61,214,543) 0 0 0 Regulatory asset established to track the recoverable expenses associated with post-re	287642	105.400b	ARO Regulatory Assets	(18,580,331)	(18,580,331)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287685 425.380 BPA Idaho Balancing Account (491,372) (491,372) 0 0 Regulatory asset established for the Idaho allocated portion of a now suspended program whereby the company re payments from Bonneville Power Administration (BPA) for conservation and renewable projects. 287728 415.800 RTO Grid West N/R Allowance for Doubtful 0 0 0 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regulatory asset - FAS 158 Pension Liability Adj. (216,744,992) (216,744,992) 0 0 Regulatory asset established to track the recoverable expenses associated with pension liability. 287739 320.270 Regulatory Asset - FAS 158 Pension Liability Adj. (61,214,543) 0 0 0 Regulatory asset established to track the recoverable expenses associated with pension liability. 287747 705.240 CA-(CARE) California Alternative Rate for Energy Program 90,184 0 0 0 Regulatory asset established for the recover of the estimated revenue requirement associated with the Chehalis C 287779 415.896 Chehalis Plant Revenue Requirement - WA (4,554,120) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dec 287779 415.896 Chehalis Plant Revenue	287647	425.100	ID Deferred Intervenor Funding	(22,277)	(22,277)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287728 415.800 RTO Grid West N/R Allowance for Doubtful 0 0 0 0 0 0 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regulatory Asset - FAS 158 Pension Liability Adj. (216,744,992) 0 0 0 Regulatory asset established to track the recovery of costs incurred to explore the organization Grid West, an RTO (regulatory Asset - FAS 158 Pension Liability Adj. (216,744,992) 0 0 0 0 Regulatory asset established to track the recoverable expenses associated with pension liability. 287739 320.200 Regulatory Asset - FAS 158 Pension Liability. (61,214,543) 0 0 0 Regulatory asset established to track the recoverable expenses associated with pension liability. 287747 705.240 CA-(CARE) California Alternative Rate for Energy Program 90,184 90,184 0 0 0 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis C 287760 415.896 Chehalis Plant Revenue Requirement - WA (4,554,120) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dec 287779 415.850<	287649	730.170	Regulatory assets - FAS 133	(99,884,246)	(99,884,246)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
Let Let Let Let Interview Let Interview	287685	425.380	BPA Idaho Balancing Account	(491,372)	(491,372)	0	0	0	Regulatory asset established for the Idaho allocated portion of a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287739 320.280 Regulatory Asset - FAS 158 Post Ret. Liability. (61,214,543) (61,214,543) 0 0 0 Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. 287739 320.280 Regulatory Asset - FAS 158 Post Ret. Liability. (61,214,543) 0 0 0 Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability. 287747 705.240 CA-(CARE) California Alternative Rate for Energy Program 90,184 90,184 0 0 Regulatory asset established to record revenues received from customers which are then granted to qualifying low recipients through bill credits. 287760 415.896 Chehalis Plant Revenue Requirement - WA (4,554,120) (4,554,120) 0 0 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis G between the time the plant was acquired and first reflected in rates. 287779 415.850 Unrecovered Plant-Powerdale (841,418) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dec	287728	415.800	RTO Grid West N/R Allowance for Doubtful	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287747 705.240 CA-(CARE) California Alternative Rate for Energy Program 90,184 90,184 0 0 Regulatory asset established to record revenues received from customers which are then granted to qualifying low recipients through bill credits. 287760 415.896 Chehalis Plant Revenue Requirement - WA (4,554,120) (4,554,120) 0 0 0 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Chehalis Chehalis Plant Revenue Requirement - WA 287779 415.850 Unrecovered Plant-Powerdale (841,418) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dec	287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(216,744,992)	(216,744,992)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287760 415.896 Chehalis Plant Revenue Requirement - WA (4,554,120) (4,554,120) 0 0 Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis C 287779 415.850 Unrecovered Plant-Powerdale (841,418) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dec	287739	320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,214,543)	(61,214,543)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287779 415.850 Unrecovered Plant-Powerdale (841,418) 0 0 0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and dece	287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	287760	415.896	Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
costs. The Howerdate hydroelectric facility was severely damaged by hooding and the related debris how and is be rather than being repaired.	287779	415.850	Unrecovered Plant-Powerdale	(841,418)	(841,418)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.

	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287781	415.870 Deferred Excess Net Power Costs-CA	(799,664)	(799,664)	0			Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880 Deferred UT Independent Evaluation Fee	(28,744)	(28,744)	0	0	(Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900 OR SB 408 Recovery	(2,621,620)	(2,621,620)	0	0	(O Regulatory asset established for an Oregon law that requires the recovery or refund of the difference between taxes collected in rates and taxes paid to units of government as defined by the statute and its administrative rules.
287787	415.895 OR _RCAC Sep-Dec 07 Deferred	3,346	3,346	0	0	(Regulatory asset established for the Oregon renewable resource adjustment clause which allows costs incurred for compliance with a renewable portfolio standard to be recoverable through rates.
287789	415.804 RTO Grid West Notes Receivable - OR	0	0	0	0	(Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287860	415.855 CA - January 2010 Storm Costs	(25,045)	(25,045)	0	0	(Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857 ID - Deferred Overburden Costs	(66,813)	(66,813)	0	0	(Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893 OR - MEHC Transition Service Costs	(346,305)	(346,305)	0	0	(Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287863	415.851 Powerdale Decommissioning Reg Asset - CA	(12,550)	(12,550)	0	0	(Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to California. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852 Powerdale Decommissioning Reg Asset - ID	(80,730)	(80,730)	0	0	(Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287865	415.853 Powerdale Decommissioning Reg Asset - OR	0	0	0	0	(Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Oregon. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854 Powerdale Decommissioning Reg Asset - WA	(242,446)	(242,446)	0	0	(Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287867	415.856 Powerdale Decommissioning Reg Asset - WY	0	0	0	0	(Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Wyoming. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287868	415.858 WY - Deferred Overburden Costs	(185,200)	(185,200)	0	0	(D Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287869	415.859 WY Deferred Advertising Costs	0	0	0	0	(D Regulatory assets established to record adverting costs associated with educating Wyoming customers on rate design.
287870	415.865 Reg Asset - Utah Major Plant Additions	0	0	0	0	(Regulatory asset established for a Utah order approving rate recovery on several major plant additions, but for which the rate effective date was delayed.
287871	415.866 Reg Asset - OR Solar Feed-In Tariff	(482,147)	(482,147)	0	0	(D Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287872	720.841 Tax Adj on Post-Retirement Benefits CA	(97,011)	(97,011)	0	0	(D Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842 Tax Adj on Post-Retirement Benefits ID	(233,395)	(233,395)	0	0	(Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
287874	720.843 Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0	(Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844 Tax Adj on Post-Retirement Benefits UT	(1,639,578)	(1,639,578)	0	0	(Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287876	720.845 Tax Adj on Post-Retirement Benefits WA	0	0	0	0	(Regulatory asset established for the Washington allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
287877	720.846 Tax Adj on Post-Retirement Benefits WY	(636,591)	(636,591)	0	0		Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
287878	415.406 Reg Asset - Utah ECAM	(25,725,943)	(25,725,943)	0	0	(Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	(2,611,321)	(2,611,321)	0	0	(Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880	415.897 Reg Asset MEHC Transition Service Costs - CA	(16,909)	(16,909)	0	0	(Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705 Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	0	0	(D Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.

		A	В	C Gas, Prod,	D	E	F	G
			Total	Dist Or Other	Transmission	Plant	Labor	
Description 287882		Form 1 Reference Deferred Excess Net Power Costs - OR	Company 23,314	Related 23,314	Related 0	Related 0	Related 0	Justification (SUMMARIES) Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883	430.116	Def Tax Liabi for Reg Asset Federal Interest Expense - ID	(103,000)	(103,000)				Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustained portion of the repair deduction.
287884	415.867	Reg Asset - CA Solar Feed in Tariff	93,493	93,493				Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
287886	415.837	Regulatory Asset - Frozen MTM	(70,949,066)	(70,949,066)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT	6,314	6,314				Regulatory liability established for the portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287888	415.882	Deferral of Renewable Energy Credit - WA	(258,576)	(258,576)				Regulatory liability established for the portion of Washington renewable energy credits included in rates that differ from actual renewable energy credits for the period of January 2009 through March 2011.
287889		Deferral of Renewable Energy Credit - WY	196,269	196,269				Regulatory liability established for the portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287942	430.112	Reg Asset - Other - Balance Reclass	(519,176)	(519,176)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287943	430.113	Reg Asset - Def NPC Balance Reclass	(225,897)	(225,897)	0	0	0	Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	Reg Asset Federal Interest Expense-UT	(748,631)	(748,631)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287945	720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	0	0	0	0	0	Regulatory asset established for the recovery of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287947		Cholla Plant Transaction Costs - APS Amortization - ID	69,868	69,868	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	Cholla Plant Transaction Costs - APS Amortization - OR	114,026	114,026	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	Cholla Plant Transaction Costs - APS Amortization - WA	205,550	205,550	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287961	430.115	Reg Asset Federal Interest Expense-WY	(201,647)	(201,647)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Wyoming rates.
287964	100.120	Reg Asset - Income Tax Property Flow-through	(168,459,871)	(168,459,871)	0	0	0	Deferred income tax associated with the regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income. Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
Other:								
287575		Deferred Coal Cost - Arch Settlement	1	1	0	0		Asset accrued for a settlement gain which included a new coal supply agreement. Settlement gain is being amortized over a three- year period.
287653	425.250	TGS Buyout	(47,469)	(47,469)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287656	425.280	Joseph Settlement	(317,169)	(317,169)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287661	425.360	Hermiston Swap	(1,601,833)	(1,601,833)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(274,102)	(274,102)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(875,924)	(875,924)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(90,033)	(90,033)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(1,539,154)	(1,539,154)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	Post Merger Loss-Reacquisition Debt - Addback	(3,672,481)	(3,672,481)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	Prepaid Taxes - Property Taxes	(5,821,396)	0	0	(5,821,396)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	RTO Grid West Note Receivable - w/o - WA	0	0	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310	N. Umpqua Settlement Agreement	(9,737,231)	(9,737,231)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,610,936)	(1,610,936)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287772	505.800	State Tax Deduction on Fed TR	(15,723)	(15,723)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.

	Α	В	C Gas. Prod.	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287859 910.935	Unrealized Gain/Loss from Trading Securities	0		0	0	C	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890 105.241	Malin SHL (Tax Int Tax Rent + Book Depreciations)	(2,943,377)	(2,943,377)	0	0	C	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287891 505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	C	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: The balance and activity of this account were previously in SAP Account 287921.
287921 505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287922 505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923 505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287924 505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287925 505.504	State Benefit of State Interest - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926 505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	C	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287965 415.836	Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	C	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966 415.834	Non-current Asset - Frozen MTM	(181,486)	(181,486)	0	0	C	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
	Long-term Prepaid IBEW 57 Pension Contribution	(2,144,818)	0	0	0	(2,144,818	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Rounding		13	13	0	0	C	
Subtotal - p277		(746,721,727)	(738,755,513)	0	(5,821,396)	(2,144,818	
	e if not separately removed	(168,459,871)	(168,459,871)	0	0	C)
	e if not separately removed	0	0	0	0	C	
Total		(578,261,856)	(570,295,642)	0	(5,821,396)	(2,144,818	8)

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or
2. ADIT items related only to Transmission are directly assigned to Column D

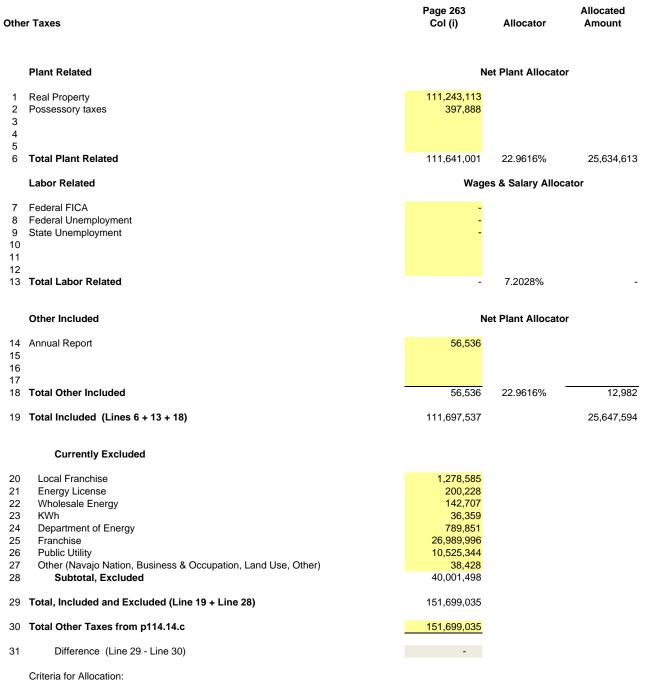
ADIT items related to Plant and not in Columns C & D are included in Column E

. ADIT items related to labor and not in Columns C & D are included in Column ${\rm F}$

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

associated ADIT amount shall be excluded.

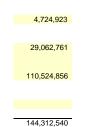
Attachment 2 - Taxes Other Than Income Worksheet



- A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Attachment 3 - Revenue Credit Worksheet

- Account 454 Rent from Electric Property 1 Rent from Electric Property - Transmission Related 4,724,923 Account 456 - Other Electric Revenues (Note 1) 2 Transmission for Others (Note 3) 29,062,761 3 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3) 4 Short-term firm and non-firm service revenues for which the load is not included in the divisor 110,524,856 received by Transmission Owner 5 Facilities Charges including Interconnection Agreements (Note 2) 144,312,540 6 Gross Revenue Credits (Sum Lines 1-5)
- 7 Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 150 of Appendix A.
- 8 Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- 9 Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities.



Pole Attachments - Transmission Related Various Rents - Transmission Related Various Rents - Account 454



347,360,894

46.58%

0.30%

53.12%

5.92% 5.03%

11.90%

2.76%

0.02%

6.32%

9.09%

245,681,563

Line 26 + Line 36 from below

(Line 12 / Line 15)

(Line 13 / Line 15)

(Line 14 / Line 15)

(Line 2 / Line 12)

(Line 3 / Line 13)

(Line 16 * Line 19)

(Line 17 * Line 20)

(Line 18 * Line 21)

(Line 1 * Line 25)

(Sum Lines 22 to 24)

Fixed

PacifiCorp

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

В	100 Basis Point increase in ROE		1.00%
Return C	alculation	Appendix A Line or Source Referen	Ce.
1	Rate Base	(Attachment A Line 58)	2,701,661,644
2	Long Term Interest	(Attachment A Line 95)	370,230,919
3	Preferred Dividends	Attachment 5	2,049,846
	Common Stock		
4	Proprietary Capital	Attachment 5	7,311,383,365
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-8,008,666
6	Less Preferred Stock	(Attachment A Line 99)	40,733,100
7	Less Account 216.1	Attachment 5	147,159,907
8	Total Common Stock	(Line 4 - 5 - 6 - 7)	7,131,499,024
	Capitalization		
9	Long Term Debt	Attachment 5	6,264,398,000
10	Less Loss on Reacquired Debt	Attachment 5	10,561,823
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	Total Long Term Debt	(Line 9 - 10 + 11)	6,253,836,177
13	Preferred Stock	Attachment 5	40,733,100
14	Common Stock	(Line 8)	7,131,499,024
15	Total Capitalization	(Sum Lines 12 to 14)	13,426,068,301

Total Long Term Debt

Total Long Term Debt Preferred Stock

Total Long Term Debt (WCLTD)

Preferred Stock

Common Stock

Common Stock

Preferred Stock

Common Stock

Composite Income Taxes

Debt %

Preferred %

Common %

Debt Cost

Preferred Cost

Common Cost

Weighted Cost of Debt

Rate of Return on Rate Base (ROR)

Weighted Cost of Preferred

Weighted Cost of Common

Investment Return = Rate Base * Rate of Return

А

16

17

18

19

20

21

22

23

24

25

26

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes

-	Total Income Taxes			101,679,330
	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =		104,699,853
	ITC Adjust. Allocated to Trans	Grossed Up	(Line 33 * (1 / (1 - Line 30)	-3,020,52
	Amortized Investment Tax Cred		Attachment 5	(1,874,204
	ITC Adjustment			
	1 / (1-T)			161.16%
	CIT = T / (1-T)			61.16%
	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		37.95%
	p = percent of federal income ta	x deductible for state purposes	Per State Tax Code	0.00%
	SIT=State Income Tax Rate or (Composite		4.54%
	FIT=Federal Income Tax Rate			35.00%
	Income Tax Rates			

Attachment 5 - Cost Support

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	and Instructions		Attachmen	ent 5 - Cost Supp
ant in S	ervice Worksheet				
1	Calculation of Transmission Plant In Service	Source	Year	Balance	
2	December	p206.58.b	2010	4,339,114,233	
3	January	Monthly Balances	2011	4,344,095,205	
4	February	Monthly Balances	2011	4,381,041,426	
5	March	Monthly Balances	2011	4,384,438,350	
6	April	Monthly Balances	2011	4,396,197,342	
7	May	Monthly Balances	2011	4,442,262,160	
8	June	Monthly Balances	2011	4,455,084,856	
9	July	Monthly Balances	2011	4,465,733,541	
10	August	Monthly Balances	2011	4,470,649,820	
11	September	Monthly Balances	2011	4,471,802,532	
12	October	Monthly Balances	2011	4,475,907,391	
13	November	Monthly Balances	2011	4,485,321,623	
14	December	p207.58.g	2011	4,500,418,059	
15	Transmission Plant In Service	(sum lines 2-14) /13		4,431,697,426	
40	Colordation of Distribution Director Country	C			
16	Calculation of Distribution Plant In Service	Source			
17	December	p206.75.b	2010	5,487,299,014	
18	January	Monthly Balances	2011	5,496,478,084	
19	February	Monthly Balances	2011	5,506,764,380	
20	March	Monthly Balances	2011	5,515,237,041	
21	April	Monthly Balances	2011	5,524,848,244	
22	May	Monthly Balances	2011	5,544,695,651	
23 24	June	Monthly Balances	2011	5,564,334,920	
24 25	July August	Monthly Balances Monthly Balances	2011 2011	5,576,898,463 5,597,218,462	
25 26	September	Monthly Balances Monthly Balances	2011 2011	5,597,218,462	
26	October	Monthly Balances Monthly Balances	2011 2011	5,609,097,780	
28	November	Monthly Balances	2011	5,638,671,790	
28 29					
29 30	December Distribution Plant In Service	p207.75.g (sum lines 17-29) /13	2011	5,678,900,414 5,566,351,078	
30	Discription Plant In Service	(sum ines 17-29)/13		5,000,351,078	
31	Calculation of Intangible Plant In Service	Source			
32	December	p204.5.b	2010	847,651,696	
33	December	p205.5.g	2011	853,462,120	
34	Intangible Plant In Service	(sum lines 32 & 33) /2		850,556,908	
35	Calculation of General Plant In Service	Source			
35 36	December	p206.99.b	2010	1,213,647,890	
37	December	p207.99.g	2011	1,316,569,190	
38	General Plant In Service	(sum lines 36 & 37) /2		1,265,108,540	
20	Coloriation of Decision Direction Convice	S			
39	Calculation of Production Plant In Service	Source			
40	December	p204.46b	2010	9,892,359,008	
41	January	Monthly Balances	2011	9,885,121,813	
42	February	Monthly Balances	2011	9,864,041,812	
43	March	Monthly Balances	2011	9,889,010,751	
44	April	Monthly Balances	2011	10,130,499,358	
45 46	May March	Monthly Balances	2011 2011	10,110,935,278	
		Monthly Balances		10,115,299,443	
47	April	Monthly Balances	2011	10,128,705,978	
48	August	Monthly Balances	2011	10,151,098,034	
49	September	Monthly Balances	2011	10,134,312,856	
50	October	Monthly Balances	2011	10,140,548,113	
51	November	Monthly Balances	2011	10,359,136,714	
52	December	p205.46.g	2011	10,420,953,789	
53	Production Plant In Service	(sum lines 40-52) /13		10,094,001,765	
54	Electric Plant Sold	p207.102.g		(779,590)	
		(r (r oo o)		00 000 000 15-	
55	Total Plant In Service	(sum lines 15, 30, 34, 38, & 53	,)	22,206,936,127	

Attachment 5 - Cost Support

					Attachment 5 - Cost Su	ipport	
cumula	ed Depreciation Worksheet Attachment A Line #s. Des	criptions, Notes, Form 1 Page #s and	Instructions				Details
56	Calculation of Transmission Accumulated Depreciation	Source	Year	В	alance		Solab
7	December	Prior year p219.25	2010	1,172,81	4.664		
8	January	Monthly Balances	2011	1,173,19			
9	February	Monthly Balances	2011	1,177,02			
i0	March	Monthly Balances	2011	1,180,04			
61	April	Monthly Balances	2011	1,185,67			
62	May	Monthly Balances	2011	1,188,97			
63	June	Monthly Balances	2011	1,194,96			
64 65	July	Monthly Balances Monthly Balances	2011	1,199,98			
66 66	August September	Monthly Balances	2011 2011	1,199,51 1,204,90			
67	October	Monthly Balances	2011	1,204,90			
68	November	Monthly Balances	2011	1,221,49			
69	December	p219.25	2011	1,224,95			
70	Transmission Accumulated Depreciation	(sum lines 57-69) /13	2011	1,195,25			
71	Calculation of Distribution Accumulated Depreciation	Source					
72	December	Prior year p219.26	2010	2,072,61	7,011		
73	January	Monthly Balances	2011	2,078,39			
74	February	Monthly Balances	2011	2,086,98			
75	March	Monthly Balances	2011	2,096,70			
76	April	Monthly Balances	2011	2,106,07			
77 78	May June	Monthly Balances Monthly Balances	2011 2011	2,115,76 2,123,03			
78 79	Jule July	Monthly Balances	2011 2011	2,123,03 2,129,33			
79 80	August	Monthly Balances	2011	2,129,33			
81	September	Monthly Balances	2011	2,135,35			
82	October	Monthly Balances	2011	2,142,88			
83	November	Monthly Balances	2011	2,150,67			
84	December	p219.26	2011	2,160,07			
85	Distribution Accumulated Depreciation	(sum lines 72-84) /13		2,118,38			
86	Calculation of Intangible Accumulated Depreciation	Source					
87	December	Prior year p200.21.c	2010	471,57	5,613		
88	December	p200.21c	2011	497,11	4,808		
89	Accumulated Intangible Depreciation	(sum lines 87 & 88) /2		484,34	5,211		
90	Calculation of General Accumulated Depreciation	Source					
91	December	Prior year p219.28	2010	446,98			
92	December	p219.28	2011	477,04			
93	Accumulated General Depreciation	(sum lines 91 & 92) /2		462,01	4,725		
94	Calculation of Production Accumulated Depreciation	Source					
95	December	Prior year p219	2010	3,201,24	6 949		
96	January	Monthly Balances	2011	3,171,68			
97	February	Monthly Balances	2011	3,169,51			
98	March	Monthly Balances	2011	3,169,02	2,567		
99	April	Monthly Balances	2011	3,183,16	1,085		
100	May	Monthly Balances	2011	3,171,59			
101	June	Monthly Balances	2011	3,126,05			
102	July	Monthly Balances	2011	3,142,68			
103	August	Monthly Balances	2011	3,160,95			
104 105	September October	Monthly Balances Monthly Balances	2011 2011	3,176,59 3,177,47			
105	November	Monthly Balances Monthly Balances	2011 2011	3,177,47 3,192,06			
106		p219.20 thru 219.24	2011				
107	December Production Accumulated Depreciation	(sum lines 95-107) /13	2011	3,200,10 3,172,47	3.704		
		(2411 1100 00 101)/10		3,172,47	-,		
		/					
109	Total Accumulated Depreciation	(sum lines 70, 85, 89, 93, & 10	8)	7,432,47	3,479		
aterials &	Supplies						
45	Undistributed Stores Expense		Prior Year	227.16c			
			Current Year				
	Construction Materials & Cumpling		Average	207 5-	-		
48	Construction Materials & Supplies		Prior Year	227.5c	71,053,270		
			Current Year		106,787,597		
					88,920,434		
			Average				
51	Transmission Materials & Supplies		Prior Year	227.8c	718,031		
	Transmission Materials & Supplies			227.8c			

Enclosure No. 1 30 of 38

PacifiCorp

Attachment 5 - Cost Support

IS	Form No. 1 Amount			
Company Records / 266.8.f	3,498,656	1,874,204	1,624,452	2 Enter Negative
		s Amount	s Amount Related	Form No. 1 Transmission transmiss s Amount Related Related

Transmission / Non-transmission Cost Support

Appendix A Line #s, Description	s, Notes, Form No. 1 Pa	ge #s and Instruction	ns	Form No. 1 Amount	Transmission Related	Non- transmission Related				Details
28 Land Held for Future Use	(Note B)	Prior Year	p.214.47d &	17,678,149	721,048	16,957,101				
	(Note K)	Current Year	p.214.47d &	20,136,120	2,996,636	17,139,484				
		Average			1,858,842					
					1,858,842		I	Balance for Appendix	A	
Appendix A Line #s, Description	s, Notes, Form No. 1 Pa	ge #s and Instruction	ns	Form No. 1 Amount	Transmission Related	General Related		General Related Func to Tx	TOTAL ASSIGNED	Details
26 General Plant Account 397 Directly Assigned to Transm		(Note H)	p.207.94g Prior Year	259,841,810	68,591,908	76,346,954	6.8551%	5,233,629	73,825,537	
			p.207.94g Current Year	298,389,515	75,515,148	93,699,367	7.2028%	6,749,004	82,264,152	
			Average	279,115,663	72,053,528	85,023,160			78,044,845	
32 Accumulated General Depreciation Associated with Acc	ount 397	(Note H)	Prior Year	62,381,112	14,019,017	14,958,911	6.8551%	1,025,442	15,044,459	
			Current Year	78,062,438	17,607,943	20,817,128	7.2028%	1,499,422	19,107,365	
			Average	70,221,775	15,813,480	17,888,020			17,075,912	
83 Amount of General Depreciation Expense Associated w	ith Account 397	(Note H)	Prior Year	11,223,089	2,522,185	2,691,282	6.8551%	184,489	2,706,674	
			Current Year	11,981,371	2,702,546	3,195,106	7.2028%	230,138	2,932,684	
			Average	11,602,230	2,612,365	2,943,194			2,819,679	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Allocated Administrative & General Expenses		Total	Adjusted Total	Details
Fixed PBOP expense 64 Actual PBOP expense 75 Property Insurance Account 924	FERC Authorized Company Records 323.185b	15,236,246 15,417,672 24,984,814	-181,426 Current year actual PBOP expense 24,984,814	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Ins	ructions	Form No. 1 Amount	Transmission Related	Non- transmission Related	Details
Directly Assigned A&G					
72 Regulatory Commission Exp Account 928 (Not	e E) p323.189b	21,857,100	4,185,655	17,671,445	Transmission-related items include annual fee, annual land use fee, and transmission rate case expenses

Attachment 5 - Cost Support

Safety Related Advertising Cost Support									
Form No. 1 Non-safety									
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page	#s and instructions	Amount	Safety Related	Related	Détails				
Directly Assigned A&G									
76 General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download				

MultiState Workpaper

	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			State 2	State 3	State 4	State 5	Details
	Income Tax Rates							
101	SIT-State Income Tax Pate or Composite	(Noto C)	4.54%					
121	SIT=State Income Tax Rate of Composite	(Note G)	4.54%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Education & Outreach	Other	Details
Directly Assigned A&G					
73 General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Excluded Transmission Facilities Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 139 Excluded Transmission Facilities	General Description of the Facilities
Instructions: Remove book value of investments not to be included in transmission plant in service for filing If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used: Example	Enter \$ 215,201,071 Or Enter \$
A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpaper 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444	
	Add more lines if necessary

Prepayments and Prepaid Pension Asset

				Form No. 1			Fu	nctionalized to	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Adjustments	Prepayments	W&S Allocator	TX	Description of the Prepayments
43 Prepayments Prepayments	(Note K & N) Current Year Form 1 p111.57.c Prior Year Form 1 p111.57.c Average		113,503,388 392,988,760	67,080,728 344,671,476	46,422,660 48,317,284		3,343,744 Remo 3,312,178 3,327,961	oves intercompany tax prepayments. See note K.	

Attachment 5 - Cost Support

Adjustr	Adjustments to Transmission O&M									
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #	s and Instructions	Total Adjustme	Transmission nts Related	Detaile					
	Appendix A Line #5, Descriptions, Notes, Form No. 1 Page #		Total Aujustine	no nome	Details					
59	Transmission O&M	p.321.112.b	204,716,008	204,716,008	Adjustment for Ancillary Services Accounts 561.0-5					
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565	p.321.84-89b p.321.96.b	8,778,342 138,234,854	8,778,342 138,234,854	Adjustment for Anchary Services Accounts 561.0-5 None					

Facility Credits under Section 30.9 of the OATT

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation						
	Net Revenue Requirement								
159	Facility Credits under Section 30.9 of the OATT	-	None						
161	Interest on Network Upgrade Facilities	725,944	None						

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount	Description & Documentation
Network Upgrade Balance		
Prior Year Enter negative	(56,747,138) (54,006,438)	
Current Year Enter negative	(54,006,438)	
56 Network Upgrade Balance Average	(55,376,788)	

Load Cost Support

		12 CP Monthly	
Appendix A Line #s, Descriptions, Notes	Form No. 1 Page #s and Instructions	Peak (MW)	Description & Documentation
Network Zonal Service Rate			
163 12 CP Monthly Peak (MW)	(Note I) FERC Form 1 page 400	14,600	FERC Form 1 page 400

Depreciation Expense

	Description & Documentation
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total
81 Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) 336.7bd 82 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) 336.10bd	84,271,946 39,423,147

Captial Structure

						Documentation
	Appendix A Line #s, Descriptions, Notes, Form N	o. 1 Page #s and Instr	uctions	Beginning of Year	End of Year	Average
95 L	_ong Term Interest	117.62-66.c		-	370,230,919	370,230,919
96 F	Preferred Dividends	118.29c	(enter positive)	-	2,049,846	2,049,846
	Common Stock					
97	Proprietary Capital	112.16c		7,311,050,837	7,311,715,892	7,311,383,365
98	Less Accumulated Other Comprehensive Income Acco	ui 112.15c		(6,961,899)	(9,055,432)	(8,008,666)
99	Less Preferred Stock	(Line 106)		40,733,100	40,733,100	40,733,100
100	Less Account 216.1	112.12c		142,404,172	151,915,641	147,159,907
101	Total Common Stock	(Line 97 - 98 - 99 - 10	0)	7,134,875,464	7,128,122,583	7,131,499,024
	Capitalization					
102	Long Term Debt	112.18-19c, 112.21c		6,357,741,000	6,171,055,000	6,264,398,000
103	Less Loss on Reacquired Debt	111.81c		11,446,745	9,676,901	10,561,823
104	Plus Gain on Reacquired Debt	113.61c		-	-	-
105	Total Long Term Debt	(Line 102 - 103 + 104		6,346,294,255	6,161,378,099	6,253,836,177
106	Preferred Stock	112.3c		40,733,100	40,733,100	40,733,100
107	Common Stock	(Line 101)		7,134,875,464	7,128,122,583	7,131,499,024
108	Total Capitalization	(Sum Lines 105 to 10	7)	13,521,902,819	13,330,233,782	13,426,068,301

Attachment 6 - Estimate and Reconciliation Worksheet

Exec Summary 1 April 2 April

Step Month

Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) Year 2

- TO adds weighted Cap Adds to plant in service in Formula 3 April Year 2
- 4 May Post results of Step 3 Year 2

Year

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

Action

- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
- 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation
- (adjusted to include any Reconciliation amount from prior year) 8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10 May 11 June Post results of Step 9 on PacifiCorp OASIS web site Year 3
- Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 May 31, 2013) Year 3

TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) 1 April Year 2

\$ 359,778,122 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) 2 April Year 2

CWIP	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY) Balance Dec (prior yr.)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting 12	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
Jan	15,291,338		1,570,431								1,570,431	11.5	175,850,381	18,059,962		14,654,198	1,504,997		
Feb	25,815,107		12,271,755								12,271,755	10.5	271,058,625	128,853,424		22,588,219	10,737,785		
Mar	9,563,054		902,830								902,830	9.5	90,849,016	8,576,881		7,570,751	714,740		
Apr	3,286,742		3,094,354								3,094,354	8.5	27,937,310	26,302,013	-	2,328,109	2,191,834		
May	49,183,135		1,291,810	8,362,000							9,653,810	7.5	368,873,509	72,403,575	-	30,739,459	6,033,631		
Jun	33,055,814		490,845								490,845	6.5	214,862,793	3,190,493		17,905,233	265,874		
Jul	10,469,496		52,116								52,116	5.5	57,582,230	286,638		4,798,519	23,887		
Aug	8,654,159		3,254,265								3,254,265	4.5	38,943,715	14,644,193		3,245,310	1,220,349		
Sep	3,569,853		2,916,187								2,916,187	3.5	12,494,486	10,206,655		1,041,207	850,555		
Oct	14,319,454											2.5	35,798,634			2,983,219			
Nov	4,380,840											1.5	6,571,259			547,605			
Dec	40,841,187							-		-		0.5	20,420,594		-	1,701,716	-		
Total	218,430,179		25,844,593	8,362,000							34,206,593		1,321,242,551	282,523,832	-	110,103,546	23,543,653		
New T	ansmission Plant Additions and	CWIP (weighted by month	ns in service)																
														Input to Line 17 of Appen nput to Line 35 of Append		110,103,546	23,543,653		133,647,199
														Aonth In Service		5.95	3 74		

Input to Line 17 of Appendix A	110,103,546	23,543,653	-
Input to Line 35 of Appendix A			-
Month In Service	5.95	3.74	

TO adds weighted Cap Adds to plant in service in Formula 3 April Year 2 S

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

- Post results of Step 3 4 May Year 2 \$ -Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)
- Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 May 31, 2012) 5 June Year 2
 - \$ -

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

Rev Reg based on Prior Year data
 Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 161,303,826 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
CWIP	4 2 7	PLACEHOLDERS										12			-			-	
Jan	3,307,165	· · · · ·	1,673,807	· · · ·							1,673,807	11.5	38,032,399	19,248,784		3,169,367	1,604,065		
Feb	20,553,447	· · · · ·	14,170,108	· · · ·	2,222,665			· · · · ·			16,392,773	10.5	215,811,197	172,124,118		17,984,266	14,343,676		
Mar	4,603,299		1,016,290		(2,222,665)						(1,206,375)	9.5	43,731,339	(11,460,564)		3,644,278	(955,047)		
Apr	10,950,885		808,107				-				808,107	8.5	93,082,522	6,868,911		7,756,877	572,409		
May	46,660,043		(595,225)	-		-			-		(595,225)	7.5	349,950,325	(4,464,187)		29,162,527	(372,016)		
Jun	6,777,375		2,724,356	3,320,965		-			-		6,045,321	6.5	44,052,938	39,294,586		3,671,078	3,274,549		
Jul	10,422,013		185,024	41,648			-		-		226,672	5.5	57,321,070	1,246,696	-	4,776,756	103,891		
Aug	4,770,838		124,192	21,249			-		-		145,441	4.5	21,468,772	654,485	-	1,789,064	54,540		
Sep	(1,115,909)		233,462	2,035,158							2,268,620	3.5	(3,905,681)	7,940,172		(325,473)	661,681		
Oct	4,069,646		43,167	(7,954)							35,213	2.5	10,174,115	88,032		847,843	7,336		
Nov	9,454,386		85,709	(125,862)							(40,153)	1.5	14,181,578	(60,230)		1,181,798	(5,019)		
Dec	15,021,947		66,617	7,871							74,488	0.5	7,510,974	37,244		625,914	3,104		
Total	135,475,136		20,535,615	5,293,075							25,828,690		891,411,548	231,518,048		74,284,296	19,293,171		
New '	ransmission Plant Additions and	d CWIP (weighted by month	hs in service)																
															Input to Line 17 of Appe	74,284,296	19,293,171		93,577,466

input to Line 17 of Appe	/4,284,296	19,293,171	93,577,466
Input to Line 35 of Appendix A			
Month In Service or Mont	5.42	3.04	

S - Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A) (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

\$ - Schedule 1 Reconciliation

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

Transmission

Rates in effect in Pr	ior Year times actual loads in each !	Month			
Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Receive
Jan					
Feb					
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Sum					

Schedule 1

Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Received
Jan					
Feb					
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Dct					
Nov					
Dec					

	The Reconciliation in Step 8	Actual Revenues Received		
Transmission Rate		-	-	
Schedule 1			-	
Total			-	

nterest rate pursuan	t to 35.19a for March of the Current Yr	0.2708%					
Month	Yr	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed	
		(See Note #1)	March of the Current Yr	Months			Note #1: For the initial rate year, enter zero for the first five more
Jan	Year 1		0.2708%	12		· ·	June Year 1 through October Year 1. Enter 1/12 of Ste
Feb	Year 1		0.2708%	11		· ·	for the months Nov Year 1 through May Year 2.
Mar	Year 1		0.2708%	10		· ·	
Apr	Year 1		0.2708%	9		· ·	
May	Year 1		0.2708%	8		· ·	
Jun	Year 1		0.2708%	7		· ·	
Jul	Year 1		0.2708%	6		· ·	
Aug	Year 2		0.2708%	5		· ·	
Sep	Year 2		0.2708%	4		· ·	
Dct	Year 2		0.2708%	3			
Nov	Year 2		0.2708%	2		· ·	
Dec	Year 2		0.2708%	1			
Total							
				nortization over Rate			
		Balance	Interest rate from above	Year	Interest	Balance	
Jan	Year 2		0.2708%	0			
Feb	Year 2		0.2708%	0			
Mar	Year 2		0.2708%	0			
Apr	Year 2		0.2708%	0			
May	Year 2		0.2708%	0			
Jun	Year 2		0.2708%				
Jul	Year 2		0.2708%				
Aug	Year 2		0.2708%				
Sep	Year 2		0.2708%				
Dct	Year 2		0.2708%				
Nov	Year 2		0.2708%				
Dec	Year 2		0.2708%				
Jan	Year 3		0.2708%				
Feb	Year 3		0.2708%				
Mar	Year 3		0.2708%				
Apr	Year 3		0.2708%				
May	Year 3		0.2708%				
Total with interest							
The 1997	en the Reconciliation in Step 7 and the for						

Enclosure No. 1 35 of 38

9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

CWI	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY) P Balance Dec (prior yr.)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Galeway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting 12	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(O) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
Jan	15,098,142	-	35,973	203				-		-	36,176	11.5	173,628,638	416,024		14,469,053	34,669		
Feb	4,651,813		72,876	115				-			72,991	10.5	48,844,032	766,406		4,070,336	63,867		
Mar	7,082,332		994,531	(3,734)				-			990,797	9.5	67,282,156	9,412,572		5,606,846	784,381		
Apr	631,518											8.5	5,367,899			447,325			
May	35,006,700											7.5	262,550,247			21,879,187			
Jun	20,460,580											6.5	132,993,772			11,082,814			
Jul	16,319,570		62,922				•				62,922	5.5	89,757,636	346,071		7,479,803	28,839		
Aug	13,958,264						•					4.5	62,812,190			5,234,349			
Sep	21,737,315	-	70,000					-		-	70,000	3.5	76,080,602	245,000	-	6,340,050	20,417	-	
Oct	4,439,063	-						-		-		2.5	11,097,657	-	-	924,805	-	-	
Nov	3,754,354		60,000				•				60,000	1.5	5,631,532	90,000		469,294	7,500		
Dec	58,017,203		60,000	54,534,852							54,594,852	0.5	29,008,601	27,297,426		2,417,383	2,274,786		
Tota			1,356,302	54,531,436							55,887,738		965,054,961	38,573,498		80,421,247	3,214,458		
New	Transmission Plant Additions and	d CWIP (weighted by month	hs in service)																
															Input to Line 17 of Appe		3,214,458		83,635,705
															Input to Line 35 of Appen				
10 Ma	y Year 3 I		PacifiCorp OASIS web site Post results of Step 3											I	Month In Service or Mont	7.20	11.31		

11 June Year 3 Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013) \$ 359,559,883

10,790,447

Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Cha	arge		
2	Fixed Charge Rate (FC	R) if not a CIAC Formula Line		
3	A	149	Net Plant Carrying Charge without Depreciation	12.8847%
4	В	156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.5732%
5	С		Line B less Line A	0.6885%
6	FCR if a CIAC			
7	D	150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2323%

The FCR resulting from Formula in a given year is used for that year only.

Therefore actual revenues collected in a year do not change based on cost data for subsequent years

Details Transmission CWIP (Gateway only) Transmission PIS (Energy Gateway Segment B-H) Prior Years Transmission PIS (Energy Gateway Segment B-H) 2012 Projections 11 Useful life of the project 58.00 58.00 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on 12 line 29. Otherwise "No" (Yes or No) CIAC No No No 13 Input the allowed increase in ROE Increased ROE (Basis Points) 200 200 0 From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13 0.9% ROE 12.8847% 12.8847% 12.8847% 15 Line 14 plus (line 5 times line 13)/100 EOY of PIS from Project subaccount in FCR for This Project 12.8847% 14.2617% 14.2617% Account 101 or 106 if not yet classified, average balance CWIP. vestment 804,671,227 55,887,738 Line 16 divided by line 11 Month in which project is placed in service nnual Depreciation Exp 13.873.642 963.582 18 (e.g. Jan=1) Month In Service Ending Incentive Charged Without Incentive Invest Y Beginning Depreciation Ending Revenue Depreciation Ending Revenue Depreciation Revenue Total Beginning Beginning W 10.9 % ROE 2011 804,671,227 14,917,097 789,754,130 116,674,683 116,674,683 116,674,683 20 21 22 23 24 25 26 27 W Increased ROE 2011 804 671 227 14 917 097 789 754 130 127 549 645 127 549 645 127.549.645 W 10.9 % ROE 789,754,130 13,873,642 113 843 648 55,887,738 963.582 54,924,156 1.960.350 115,803,998 2012 775,880,488 115.803.998 W Increased ROE 789,754,130 124,527,569 963,582 54,924,156 2,066,876 126,594,444 2012 13,873,642 775,880,488 55,887,738 126,594,444 W 10.9 % ROE 2013 W Increased ROE 2013 W 10.9 % ROF 2014 ŝ W Increased ROE 2014 W 10.9 % ROE $\begin{array}{c} 28\\ 29\\ 30\\ 31\\ 32\\ 33\\ 34\\ 55\\ 67\\ 58\\ 90\\ 41\\ 42\\ 43\\ 44\\ 50\\ 51\\ 52\\ 53\\ 55\\ 57\\ 58\\ 90\\ 60\\ \end{array}$ 2015 \$ W Increased ROE 2015 W 10.9 % ROE 2016 \$ 2016 W Increased ROF W 10.9 % ROE 2017 W Increased ROE 2017 W 10.9 % ROE 2018 \$ W Increased ROF 2018 W 10.9 % ROE 2019 W Increased ROE 2019 W 10.9 % ROE 2020 W Increased ROF 2020 W 10.9 % ROE 2021 W Increased ROE 2021 W 10.9 % ROE 2022 W Increased ROF 2022 W 10.9 % ROE 2023 W Increased ROE 2023 W 10.9 % ROE 2024 W Increased ROF 2024 W 10.9 % ROE 2025 W Increased ROE 2025 W 10.9 % ROE 2026 W Increased ROF 2026 W 10.9 % ROE 2027 W Increased ROE 2027 W 10.9 % ROE 2028 W Increased ROE 2028 W 10.9 % ROF 2029 ¢ W Increased ROE 2029 W 10.9 % ROE 2030 W Increased ROE 2030 ŝ

On the formulas used in the Columns for lines 22+ are as follows

For Plant in service: (first year means first year the project is placed in service)

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year "Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13

"Ending" is "Beginning" less "Depreciation"

8 9

10

14

16 17

19

61

Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State (%)

					Composite Depreciation Weighting for FY 2010 and Forward Oregon Washington California Utah Wyoming UPL Wyoming PPL Idaho FERC Formula													
		Oreg	on	Washin	gton	Califo	ornia	Uta	h	Wyomin	g UPL	Wyomin	g PPL	ldah	0		ERC	Formula
																Total		
	A/O Description	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Composite Rate	Description and
LN	A/C Description								(h)									Depreciation rate
1	350.2 Land Rights	(a) 26.41%	(b) 1.35%	<u>(c)</u> 7.89%	<u>(d)</u> 1.35%	(e) 1.63%	(f) 1.35%	(<u>g</u>) 42.26%	(<u>n)</u> 1.35%	(i) 2.85%	<u>(i)</u> 1.35%	(i) 13.04%	<u>(i)</u> 1.35%	(k) 5.57%	(l) 1.35%	(m) 0.35%	(n) 1.35%	1.35%
2	352 Structures and Improvements	26.41%	1.31%	7.89%	1.31%	1.63%	1.31%	42.26%	1.31%	2.85%	1.31%	13.04%	1.31%	5.57%	1.31%	0.35%	1.31%	1.31%
3	353 Station Equipment	26.41%	1.75%	7.89%	1.75%	1.63%	1.75%	42.26%	1.75%	2.85%	1.75%	13.04%	1.75%	5.57%	1.75%	0.35%	1.75%	1.75%
4	353.7 Supervisory Equipment	26.41%	3.78%	7.89%	3.78%	1.63%	3.78%	42.26%	3.78%	2.85%	3.78%	13.04%	3.78%	5.57%	3.78%	0.35%	3.78%	3.78%
5	354 Towers and Fixtures	26.41%	1.56%	7.89%	1.56%	1.63%	1.56%	42.26%	1.56%	2.85%	1.56%	13.04%	1.56%	5.57%	1.56%	0.35%	1.56%	1.56%
6	355 Poles and Fixtures	26.41%	2.63%	7.89%	2.63%	1.63%	2.63%	42.26%	2.63%	2.85%	2.63%	13.04%	2.63%	5.57%	2.63%	0.35%	2.63%	2.63%
7	356 Overhead Conductors and Devices	26.41%	2.25%	7.89%	2.25%	1.63%	2.25%	42.26%	2.25%	2.85%	2.25%	13.04%	2.25%	5.57%	2.25%	0.35%	2.25%	2.25%
8	356.2 Clearing & Grading	26.41%	1.40%	7.89%	1.40%	1.63%	1.40%	42.26%	1.40%	2.85%	1.40%	13.04%	1.40%	5.57%	1.40%	0.35%	1.40%	1.40%
9	357 Underground Conduit	26.41%	1.65%	7.89%	1.65%	1.63%	1.65%	42.26%	1.65%	2.85%	1.65%	13.04%	1.65%	5.57%	1.65%	0.35%	1.65%	1.65%
10	358 Underground Conductors and Devices	26.41%	1.64%	7.89%	1.64%	1.63%	1.64%	42.26%	1.64%	2.85%	1.64%	13.04%	1.64%	5.57%	1.64%	0.35%	1.64%	1.64%
11	359 Roads & Trails	26.41%	1.39%	7.89%	1.39%	1.63%	1.39%	42.26%	1.39%	2.85%	1.39%	13.04%	1.39%	5.57%	1.39%	0.35%	1.39%	1.39%
13	389.2 Land Rights	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	2.32%	2.85%	2.01%	13.04%	2.01%	5.57%	2.01%	0.35%	1.42%	1.42%
14	390 Structures and Improvements	26.41%	2.21%	7.89%	3.80%	1.63%	2.38%	42.26%	2.18%	2.85%	3.03%	13.04%	2.12%	5.57%	2.12%	0.35%	2.33%	2.33%
15	390.3 Structures and Improvements - Office Panels	26.41%	6.67%	7.89%	6.67% 5.00%	1.63%	6.67%	42.26%	6.67%	2.85%	6.67%	13.04%	6.67%	5.57%	6.67%	0.35%	6.67%	6.67%
16 17	391 Office Furniture and Equipment 391.1 Office Furniture and Equipment - Mainframe Computers	26.41% 26.41%	5.00% 20.42%	7.89% 7.89%	5.00% 0.00%	1.63% 1.63%	5.00% 0.00%	42.26% 42.26%	5.00% 0.00%	2.85% 2.85%	5.00% 0.00%	13.04% 13.04%	5.00% 0.00%	5.57% 5.57%	5.00% 0.00%	0.35%	5.00% 5.37%	5.00% 5.41%
17	391.1 Once Furniture and Equipment - Maintrame Computers	20.41%	20.42%	7.09%	0.00%	1.03%	0.00%	42.20%	0.00%	2.00%	0.00%	13.04%	0.00%	0.07%	0.00%	0.35%	5.37%	5.41%
18	391.2 Office Furniture and Equipment - Personal Computers	26.41%	20.00%	7.89%	20.00%	1.63%	20.00%	42.26%	20.00%	2.85%	20.00%	13.04%	20.00%	5.57%	20.00%	0.35%	20.00%	20.00%
							10 500/	10.000/			10 500/						10 500/	10 500/
19		26.41%	12.50%	7.89%	12.50%	1.63%	12.50%	42.26%	12.50%	2.85%	12.50%	13.04%	12.50%	5.57%	12.50%	0.35%	12.50%	12.50%
20	392.1 Transportation Equipment - Light Trucks & Vans	26.41%	7.63%	7.89%	7.91%	1.63%	7.89%	42.26%	7.07%	2.85%	7.34%	13.04%	6.66%	5.57%	6.66%	0.35%	7.23%	7.23%
21 22		26.41% 26.41%	0.00% 5.05%	7.89% 7.89%	0.00% 6.66%	1.63% 1.63%	0.00% 5.63%	42.26% 42.26%	3.59% 5.41%	2.85% 2.85%	0.00% 6.80%	13.04% 13.04%	0.00% 5.22%	5.57% 5.57%	0.00% 5.22%	0.35%	1.51% 5.42%	1.52% 5.42%
22	392.9 Transportation Equipment - Medium Trucks	26.41%	2.45%	7.89%	2.65%	1.63%	2.69%	42.26%	5.41% 2.57%	2.85%	3.37%	13.04%	2.50%	5.57%	2.50%	0.35%	2.56%	2.56%
23	393 Store Equipment	26.41%	4.00%	7.89%	4.00%	1.63%	4.00%	42.26%	4.00%	2.85%	4.00%	13.04%	4.00%	5.57%	4.00%	0.35%	4.00%	4.00%
24	394 Tools, Shop and Garage Equipment	26.41%	4.17%	7.89%	4.00%	1.63%	4.17%	42.26%	4.00%	2.85%	4.00%	13.04%	4.00%	5.57%	4.17%	0.35%	4.00%	4.00%
26	395 Laboratory Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
27	396.3 Power Operated Equipment - Light Power Operated	26.41%	9.71%	7.89%	9.69%	1.63%	10.34%	42.26%	10.07%	2.85%	10.37%	13.04%	9.15%	5.57%	9.15%	0.35%	9.78%	9.79%
2.	Equipment	20.1170	0.1170	1.0070	0.0070		10.0170	12.2070	10.01 /0	2.0070	10.01 /0	10.0170	0.1070	0.0170	0.1070	0.0070	0.1070	0.1070
28	396.7 Power Operated Equipment - Heavy Power Operated	26.41%	5.39%	7.89%	6.81%	1.63%	5.60%	42.26%	6.84%	2.85%	5.19%	13.04%	3.87%	5.57%	3.87%	0.35%	5.82%	5.83%
	Equipment																	
29	397 Communication Equipment	26.41%	4.06%	7.89%	5.24%	1.63%	4.15%	42.26%	4.09%	2.85%	5.40%	13.04%	3.79%	5.57%	3.79%	0.35%	4.16%	4.16%
30	397.2 Communication Equipment - Mobile Radio Equipment	26.41%	9.09%	7.89%	9.09%	1.63%	9.09%	42.26%	9.09%	2.85%	9.09%	13.04%	9.09%	5.57%	9.09%	0.35%	9.09%	9.09%
31	398 Miscellaneous Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
33	302 FERC Licensing	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
34	302.3 Hydro settlement agreements	26.41%	2.96%	7.89%	2.96%	1.63%	2.96%	42.26%	2.96%	2.85%	2.96%	13.04%	2.96%	5.57%	2.96%	0.35%	2.96%	2.96%
35	303 Misc Intangibles - Major Software	26.41%	4.63%	7.89%	4.63%	1.63%	4.63%	42.26%	4.63%	2.85%	4.63%	13.04%	4.63%	5.57%	4.63%	0.35%	4.63%	4.63%
36	303 Misc Intangibles - SAP	26.41%	3.04%	7.89%	3.04%	1.63%	3.04%	42.26%	3.04%	2.85%	3.04%	13.04%	3.04%	5.57%	3.04%	0.35%	3.04%	3.04%
37	303 Misc Intangibles - Minor Software	26.41%	15.28%	7.89%	15.28%	1.63%	15.28%	42.26%	15.28%	2.85%	15.28%	13.04%	15.28%	5.57%	15.28%	0.35%	15.28%	15.28%
38	303 Misc Intangibles - Other	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
39	303 Misc Intangibles - Mining	26.41%	4.58%	7.89%	4.58%	1.63%	4.58%	42.26%	4.58%	2.85%	4.58%	13.04%	4.58%	5.57%	4.58%	0.35%	4.58%	4.58%
40	390.1 Leasehold Improvements	26.41%	7.00%	7.89%	7.00%	1.63%	7.00%	42.26%	7.00%	2.85%	7.00%	13.04%	7.00%	5.57%	7.00%	0.35%	7.00%	7.00%

Notes:

1 As the formula rate is updated each year, the above table will be populated with allocation factors reflecting the approved methods in order to calculate a composite depreciation rate for each line.

2 The Allocation Basis codes in the above table represent the weighting methods to apply to the approved jurisdictional depreciation rates to calculate composite depreciation expense on an account-specific basis for FERC Form No. 1. Following is the definition of the code: SG Site generation

Enclosure No. 2

acifiCorp				
ormula Rate Appen	dix A	Notes	FERC Form 1 Page # or Instruction	2011
haded cells are inp				
locators				
Wages & Salary Alloca	ion Footor			
1 Transmission Wages			354.21b	22,707,9
2 Total Wages Expense	<u>م</u>		354.28b	357,213,63
3 Less A&G Wages Ex			354.27b	41,949,9
4 Total Wages Less A&	G Wages Expense		(Line 2 - Line 3)	315,263,72
5 Wages & Salary Alloca	or		(Line 1 / Line 4)	7.2028
Plant Allocation Factor	s			
6 Electric Plant in Servi		(Note M)	Attachment 5	22,206,936,1
7 Accumulated Deprec	ation (Total Electric Plant)	(Note M)	Attachment 5	6,948,128,2
8 Accumulated Amortiz		(Note N)	Attachment 5	484,345,2
9 Total Accumulated D	epreciation		(Line 7 + 8)	7,432,473,4
10 Net Plant			(Line 6 - Line 9)	14,774,462,6
	Plant (excluding Land Held for Future Use)		(Line 29 - Line 28)	4,735,603,2
12 Gross Plant Allocator			(Line 11 / Line 6)	21.3249
	nt (excluding Land Held for Future Use)		(Line 40 - Line 28)	3,460,161,7
14 Net Plant Allocator			(Line 13 / Line 10)	23.4199
ant Calculations				
Plant In Service				
15 Transmission Plant Ir	Service	(Note M)	207.58g	4,431,697,4
	ly - remove New Transmission Plant Additions for Current Calendar Year	(Note A)	Attachment 6	, - , ,
	ant Additions for Current Calendar Year (weighted by months in service)	(Note A)	Attachment 6	93,577,4
18 Total Transmission	Plant		(Line 15 - Line 16 + Line 17)	4,525,274,8
19 General		(Note N)	207.99g	1,265,108,5
20 Intangible		(Note N)	205.5g	850,556,9
21 Total General and Int		(Niste NI)	(Line 19 + Line 20)	2,115,665,4
22 Less: General Plar 23 General and Intangib	t Account 397 - Communications e Excluding Account 397	(Note N)	207.94g (Line 21 - Line 22)	279,115,6 1,836,549,7
23 General and Intangibi 24 Wage & Salary Alloca			(Line 21 - Line 22) (Line 5)	1,836,549,7
	e Allocated to Transmission		(Line 3) (Line 23 * Line 24)	132,283,5
	a Allocated to Transmission at 397 Directly Assigned to Transmission		Attachment 5	78,044,8
	Itangible Functionalized to Transmission		(Line 25 + Line 26)	210,328,3

28	Land Held for Future Use	(Note B) (Note L)	Attachment 5	1,858,842
29 T	otal Plant In Rate Base		(Line 18 + Line 27 + Line 28)	4,737,462,099

Enclosure No. 2 2 of 38

acifiCorp			
ormula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011
haded cells are input cells			
Accumulated Depreciation			
30 Transmission Accumulated Depreciation	(Note M)	219.25c	1,195,258,91
Accumulated General Depreciation Less: Accumulated General Depreciation Associated with Account 397	(Note N) (Note N)	219.28c Attachment 5	462,014,72 70,221,77
32 Less: Accountiated General Depreciation Associated with Account 397	(Note N)		391,792,95
Accumulated Amortization	(Niete NI)	(Line 31 - Line 32) (Line 8)	484,345,21
Accumulated Amortization Accumulated General and Intangible Depreciation Excluding Account 397	(Note N)	(Line 8) (Line 33 + 34)	484,345,21 876,138,16
6 Wage & Salary Allocator		(Line 5)	7.20289
Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 35 * Line 36)	63,106,72
Amount of Gen. Depr. Associated with Account 397 Directly Assigned to Transmission	(Note N)	Attachment 5	17,075,91
9 Total Accumulated Depreciation		Line 30 + Line 37 + Line 38)	1,275,441,55
0 Total Net Property, Plant & Equipment		(Line 29 - Line 39)	3,462,020,54
Justment To Rate Base Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	-737,184,82
			-757,104,02
CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	
Prepayments I3 Prepayments	(Note K & N)	Attachment 5	3,327,96
Abandoned Plant			
44 Unamortized Abandoned Plant	(Note O)	Attachment 5	-
Materials and Supplies			
45 Undistributed Stores Expense	(Note N)	227.16c	
6 Wage & Salary Allocator		(Line 5)	7.20289
7 Total Undistributed Stores Expense Allocated to Transmission		(Line 45 * Line 46)	
8 Construction Materials & Supplies	(Note N)	227.5c	88,920,43
19 Wage & Salary Allocator		(Line 5)	7.2028
50 Construction Materials & Supplies Allocated to Transmission		(Line 48 * Line 49)	6,404,78
51 Transmission Materials & Supplies	(Note N)	227.8c	612,68
52 Total Materials & Supplies Allocated to Transmission		(Line 47 + Line 50 + Line 51)	7,017,47
Cash Working Capital			
53 Operation & Maintenance Expense		(Line 80)	75,353,16
54 1/8th Rule		1/8	12.5%
55 Total Cash Working Capital Allocated to Transmission		(Line 53 * Line 54)	9,419,14
Network Upgrade Balance			_
56 Network Upgrade Balance	(Note N)	Attachment 5	-55,376,78
57 Total Adjustment to Rate Base		(Lines 41 + 42 + 43 + 52 + 55 + 56)	-772,797,033
58 Rate Base		(Line 40 + Line 57)	2,689,223,515
		(Line 40 + Line 57)	2,089,223,515

Pacif	iCorp			
ormi	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011
had	ed cells are input cells			
perati	ons & Maintenance Expense			
-	Transmission O&M			
59	Transmission O&M		Attachment 5	204,716,0
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	8,778,3
61	Less: Account 565		Attachment 5	138,234,8
62	Transmission O&M		(Lines 59 - 61)	57,702,8
	Allocated Administrative & General Expenses			
63	Total A&G		323.197b	152,657,3
64	Less: Actual PBOP Expense Adjustment		Attachment 5	-181,4
65	Less Property Insurance Account 924		323.185b	24,984,8
66	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	21,857,1
67	Less General Advertising Exp Account 930.1		323.191b	5,3
68	Less Membership Dues	(Note C)	353.2f, 353.5f, 353.7f	293,0
69	Administrative & General Expenses		Sum (Lines 63 - Sum (Lines 64 to 68)	105,698,4
70 71	Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 69 * Line 70)	7.202
	·			
	Directly Assigned A&G		Au 1	4.405
72	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	4,185,6
73 74	General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related		Attachment 5 (Line 72 + Line 73)	4,185,
75	Property Insurance Account 924	(Note F)	Attachment 5	24,984,8
76	General Advertising Exp Account 930.1	(NOLE F)	Attachment 5	24,964,6
70	Total Accounts 924 and 930.1 - General		(Line 75 + Line 76)	24,984,8
78	Net Plant Allocator		(Line 14)	23.419
79	A&G Directly Assigned to Transmission		(Line 77 * Line 78)	5,851,4
80	Total Transmission O&M		(Lines 62 + 71 + 74 + 79)	75,353,1
	ation & Amortization Expense		(
	Depreciation Expense			
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	84,271,9
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,423,7
83	Less: Amount of General Depreciation Expense Associated with Account 397		Attachment 5	11,981,3
84	Balance of General Depreciation Expense		(Line 82 - Line 83)	27,441,7
85	Intangible Amortization	(Note H)	336.1d-e	38,609,3
86	Total		(Line 82 + Line 85)	66,051,0
87	Wage & Salary Allocator		(Line 5)	7.202
88	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 86 * Line 87)	4,757,5
89	General Depreciation Expense for Account 397 Directly Assigned to Transmission		Attachment 5	2,932,6
90	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 88 + Line 89)	7,690,2
91	Abandoned Plant Amortization	(Note O)	Future Use	
92	Total Transmission Depreciation & Amortization		(Lines 81 + 90 + 91)	91,962,1
ixes C	Other Than Income			
93 -	Taxes Other than Income Taxes		Attachment 2	26,159,43
94 -	Total Taxes Other than Income Taxes		(Line 93)	26,159,4
-				,

Paci	ifiCorp					
	nula Rate Appendix A	Notes	s	FERC Form 1 Page # or Instruction		2011
Sha	ded cells are input cells				_	
eturi	n \ Capitalization Calculations					
95	Long Term Interest		Å	Attachment 5		370,230,91
96	Preferred Dividends		Þ	Attachment 5		2,049,84
	Common Stock					
97	Proprietary Capital			Attachment 5		7,311,383,3
98	Less Accumulated Other Comprehensive Income Account 219			Attachment 5		-8,008,6
99 100	Less Preferred Stock Less Account 216.1			Line 106) Attachment 5		40,733,10 147,159,90
100	Total Common Stock			Line 97 - 98 - 99 - 100)		7,131,499,02
101			(Line 97 - 98 - 99 - 100)		7,131,499,02
102	Capitalization Long Term Debt		A	Attachment 5		6,264,398,00
103	Less Loss on Reacquired Debt			Attachment 5		10,561,82
104	Plus Gain on Reacquired Debt			Attachment 5		-,,-
105	Total Long Term Debt		(Line 102 - 103 + 104)		6,253,836,1
106	Preferred Stock			Attachment 5		40,733,1
107	Common Stock			Line 101)		7,131,499,02
108	Total Capitalization		(Sum Lines 105 to 107)		13,426,068,30
109	Debt %	Total Long Term Debt		Line 105 / Line 108)		46.58
110	Preferred %	Preferred Stock		Line 106 / Line 108)		0.30
111	Common %	Common Stock	(Line 107 / Line 108)		53.12
112	Debt Cost	Total Long Term Debt	(Line 95 / Line 105)		5.92
113	Preferred Cost	Preferred Stock		Line 96 / Line 106)		5.03
114	Common Cost	Common Stock (Note H	H) F	ixed		10.90
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)		2.76
116	Weighted Cost of Preferred	Preferred Stock	Ì	Line 110 * Line 113)		0.02
117	Weighted Cost of Common	Common Stock	Ì	Line 111 * Line 114)		5.79
118	Rate of Return on Rate Base (ROR)		(Sum Lines 115 to 117)		8.56
119	Investment Return = Rate Base * Rate of Return		(Line 58 * Line 118)		230,266,1
omp	osite Income Taxes					
	Income Tax Rates					
120	FIT=Federal Income Tax Rate	(Note G	G)			35.00
121	SIT=State Income Tax Rate or Composite	(Note G				4.54
122	p	(percent of federal income tax deductible for st	state purpc F	Per State Tax Code		0.00
123	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT *	* p)} =			37.951
124	T / (1-T)					61.163
	ITC Adjustment					
125	Amortized Investment Tax Credit - Transmission Related			Attachment 5		-1,874,2
126	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	L	.ine 125 * (1 / (1 - Line 123))		-3,020,5
127	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/R	ROR)) = [Line 124 * Line 119 * (1- (Line 115 / Line 118))]		95,481,12
	Total Income Taxes			Line 126 + Line 127)		92,460,60

PacifiCorp			
Formula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	2011
Shaded cells are input cells			
		-	
Revenue Requirement			
Summary		() [22, 40]	0 400 000 F
 129 Net Property, Plant & Equipment 130 Total Adjustment to Rate Base 		(Line 40)	3,462,020,54
130 Total Adjustment to Rate Base		(Line 57) (Line 58)	<u>-772,797,0</u> 2,689,223,5
132 Total Transmission O&M		(Line 80)	75,353,1
133 Total Transmission Depreciation & Amortization		(Line 92)	91,962,1
134 Taxes Other than Income		(Line 94)	26,159,4
135 Investment Return		(Line 119)	230,266,1
136 Income Taxes		(Line 128)	92,460,60
137 Gross Revenue Requirement		(Sum Lines 132 to 136)	516,201,55
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission I 138 Transmission Plant In Service	Facilities	(Line 15)	4,431,697,4
139 Excluded Transmission Facilities	(Note J)	Attachment 5	215,201,0
140 Included Transmission Facilities	(1010 0)	(Line 138 - Line 139)	4,216,496,3
141 Inclusion Ratio		(Line 140 / Line 138)	95.14
142 Gross Revenue Requirement		(Line 137)	516,201,5
143 Adjusted Gross Revenue Requirement		(Line 141 * Line 142)	491,135,0
Revenue Credits			
144 Revenue Credits		Attachment 3	144,312,54
145 Net Revenue Requirement		(Line 143 - Line 144)	346,822,51
Net Plant Carrying Charge			
146 Gross Revenue Requirement		(Line 142)	516,201,55
147 Net Transmission Plant		(Line 18 - Line 30 + Line 42)	3,330,015,97
148 Net Plant Carrying Charge		(Line 146 / Line 147)	15.5015
149 Net Plant Carrying Charge without Depreciation		(Line 146 - Line 81) / Line 147	12.9708
150 Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 146 - Line 81 - Line 119 - Line 128) / Line 147	3.2793
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
151 Gross Revenue Requirement Less Return and Taxes		(Line 142 - Line 135 - Line 136)	193,474,70
152 Increased Return and Taxes		Attachment 4	345,747,77
153 Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 151 + Line 152)	539,222,54
154 Net Transmission Plant		(Line 18 - Line 30 + Line 42)	3,330,015,97
155 Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 153 / Line 154)	16.1928
156 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 153 - Line 81) / Line 154	13.662
157 Net Revenue Requirement		(Line 145)	346,822,5
158 True-up amount 150 Facility Credits under Section 20 0 of the OATT		Attachment 6	-
159 Facility Credits under Section 30.9 of the OATT		Attachment 5	-
160 Transmission Incentive Credit		Attachment 7	10,727,60
 Interest on Network Upgrade Facilities Net Zonal Revenue Requirement 		Attachment 5 (Line 157 + 158 + 159 + 160 + 161)	725,94 358,276,05
Network Zonal Service Rate			
163 12 CP Monthly Peak (MW)	(Note I)	FERC Form 1 page 400	14,60
164 Rate (\$/MW-year)		(Line 162 / 163)	\$24,54

PacifiCorp				
Formula Rate Appendix A		Notes	FERC Form 1 Page # or Instruction	2011
Shaded cells are input ce	ls			

Notes

A Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service. Line 17 includes New Transmission Plant to be placed in service in the current calendar year.

- B Includes Transmission portion only.
- C Includes all annual membership dues for EPRI, National Electric Testing, Research & Applications Center, and Distribution Systems, Application & Research.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PBOP expense is fixed until changed as the result of a filing at FERC.

Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.

- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 5.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year averages shown on Attachment 5.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

PacifiCorp OATT Transmission Rate Formula Template Using Form 1 Data Summary of Rates

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 141	\$491,135,055
	Revenue Credits:		
2 3	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission	Attachment 3 Attachment 3	\$4,724,923 \$139,587,617
4	Total Revenue Credits		\$144,312,540
5	Interest on Network Upgrades	Attachment 5	\$725,944
6	Transmission Incentive Credit	Attachment 7	\$10,727,601
7	Annual Transmission Revenue Requirement	(Line 1 - Line 4 + Line 5 + Line 6)	\$358,276,058
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 161	14,600
9	Transmission Rate \$/kW - Year	Line 7 / Line 8 / 1000	\$24.540
10	Transmission Rate \$/kW - Month	Line 9 / 12 months	\$2.045
11	Weekly Firm/Non-Firm Rate \$/kW - Week	Line 10 / 52 weeks	\$0.472
	Daily Firm/Non-Firm Rates (\$/kW):		
12 13	On-Peak Days Off-Peak Days Non-Firm Hourly Rates (\$/MWh):	Line 11 / 5 days Line 11 / 7 days	\$0.094 \$0.067
14 15	On-Peak Hours Off-Peak Hours	Line 12 / 16 hours * 1000 Line 13 / 24 hours * 1000	\$5.899 \$2.809

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

						Total
			Transmission	Plant	Labor	Transmission
Line	Description	Reference	Related	Related	Related	ADIT
	(A)	(B)	(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	(3,019,192,312)	0	
2	ADIT-281	Sch. 281 Below	0	(11,642,708)	0	
3	ADIT-283	Sch. 283 Below	0	(7,448,212)	(39,826)	
4	ADIT-190	Sch. 190 Below	2,136,751	41,203,567	20,047,795	
5	Subtotal ADIT	Sum (Lines 1 to 4)	2,136,751	(2,997,079,665)	20,007,969	
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14		23.4199%		
8	Sub-total Transmission Related ADIT	Line 4 * Allocator	2,136,751	(701,912,518)	1,441,140	
9	Total Transmission ADIT	Sum(Cols. D,E,F)				(698,334,628) Enter as negative Appendix A, line

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Schedule ADIT-190

bencify form from one of the construction of the constru	Schedule A	DII-190	Α	в	c	D	E	F	G
Betwik Fundmedia Case Read				-	Gas, Prod,	-	-	-	-
Employee Image: Non-Section 2000 Section 20000 Section 20000 Sect	Description		Form 1 Reference						Justification (SUMMARIES)
18/12/1 06/00 Boal Lables/ Hender Cash Balas (26 month) 0 0 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>									
N224 N236 Defended Compression Accural - Com Basis 1,75,68 One patient diment compression plan. 1272 73230 Sevence Accural - Com Basis 150.30 0 0 10.38 Benerics Accural - Com Basis 10.00 10.00 Non-patient diment compression plan. 1272 250.30 Neurol - Restrue Accural - Com Basis 160.00 160.00 0 1.07.00 0 0 10.00 Restrue Accural - Com Basis 10.00 restrue Information concell for instead cancel and sick kee de to perspise in lutare private out and sick kee de to perspise in lutare private out and sick kee de to perspise in lutare private out Accural - Com Basis 10.00 restrue Information concell 10.00 restrue Information C	Employee E	Benefits							
2725 72350 Sentrols Accula - Cash Basis 100 0	287323	505.400	Bonus Liability - Electric - Cash Basis (2.5 months)	9,799	0	0	0	9,799	Book accruals recorded for incentive plan.
20727 720.500 Person / Retinement Accual - Cash Basis 980.726 900.726 0 0 107.120 Accuad notice page and digitation. 20713 555.000 Vacation Accual - Cash Basis (2 in order) 114.711.500 0 0 16.800 Display in control searcing and searcing and control and scale and a personal accuad. 20740 720.500 Accuad Oct Searcing and the searcing and control and scale and a personal accuad. 10.800 10.800 Display in control searcing and control accuad. 20740 720.500 Action Monta Cash Basis (2 in order) 17.21.71.71.71.71.71.71.71.71.71.71.71.71.71			•		0	0	0		
2732 505.00 Vacation Accula: Cash Bala (25 months) 41711.00 0 0 14711500 Red accula: necrobed for unaced vacation and sick law e due to employee in hum periods or upon termination. 27410 723.500 FAS 109 Person Labihy 723.500 FAS 109 Person Labihy are quied and FAS 10.8 27474 723.500 FAS 109 Person Labihy 723.500 FAS 109 Person Labihy are quied and FAS 10.8 27474 723.500 FAS 109 Person Labihy 723.500 FAS 109 Person Labihy are quied and FAS 10.8 27474 723.500 FAS 109 Person Labihy 723.500 FAS 109 Person Labihy are quied and FAS 10.8 27474 720.500 FAS 109 Seriance Labihy 723.500 FAS 109 Seriance Labihy 723.500 27474 720.10 FAS 109 Seriance Labihy 723.500 FAS 109 S	287326	720.500			0	0	0	10,305	Severance accruals related to regular employment downsizing.
2013 720.500 Accurate OC Severance 0 0 0 0					890,726	0	0		
272.00 720.00 745 158 Persion Liability 71.571.97 0 0 144 unbrinded persion liability as required under FAS 154. 277.41 720.00 FAS 108 Persion Liability 72.080.76 0					0	0	0		
272-81 72.88 72.88.78 72.88.78 0 <td></td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td>					0	0	0		
ZP1402 T20.500 FAS 158 SEPE Lability Constraints Constraints <thconstraints< th=""> Constraints</thconstraints<>			•			0	0		
Fast 33 Derivatives International operation International operation International operation 287.08 720.120 FAS 133 Derivatives FAS 133 Derivatives International operation International operatioperation			•			0	0		
28733 730.120 FAS 133 Derivatives - noncurrent 146,039,717 0 0 0 Unreatized derivative gains and bases under FASB Statement No. 133 which requires that certain financial instruments to value PLV for book purposes. 287434 730.10 FAS 133 Derivatives - Current 96,470,07 0			FAS 158 SERP Liability	21,204,912	21,204,912	0	0	0	Total Supplemental Executive Retirement Plan obligations, as required by FAS 158.
287.44 730.10 RAI SD Behadnes - Current 98,470.10 38,470.10 38,470.10 $38,470.10$ $38,490.100.140.100.1100.100.100.100.100.1000$									
Regulatory Liability - FAS 109 ITC Amortization CR2E (Construction) <	287336	730.120	FAS 133 Derivatives - noncurrent	148,039,717	148,039,717	0	0	Q	
287262 10.100 Regulatory Liability - FAS 109 IT C. Annotization 6.782,550 0 0 0 0<	287434	730.110	FAS 133 Derivatives - Current	36,470,107	36,470,107	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
227267 415.704 Regulatory-Lability - Tax Rewnue Adjustment - UT 18.68 18.68 0 0 Regulatory liability related to state retail rates. 22727 755.37 Regulatory Lability - Sale of Renewable Energy Credits - WY 1,363.981 1,363.981 0 0 Regulatory liability related to state retail rates. 22727 755.37 Regulatory Lability - Sale of Renewable Energy Credit - OR 1,488.506 1,488.506 0 0 Regulatory liability related to state retail rates. 22727 605.101 Trojan Unrecovered Plart - VA 8.721 8.721 0 0 Regulatory liability related to state retail rates. 22728 605.102 Trojan Unrecovered Plart - OR 2.149 2.149 0 0 Regulatory liability related to state retail rates. 22728 605.102 Trojan Unrecovered Plart - OR 1.680 16.800 0 0 Regulatory liability related to state retail rates. 22728 705.307 Regulatory Lability - Oker - Balance Reclass 77.96 0 0 Regulatory liability related to state retail rates. 227292 705.305 Regulatory Lability	Regulatory L	iabilities:							
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287274705.261Regulatory Lability - Sale of Renewable Energy Credit - OR1,488,5001,488,50000Regulatory lability related to state retail rates.287277605.101Trojan Unrecovered Plant - WA8,7218,721000Regulatory lability related to state retail rates.287278605.102Trojan Unrecovered Plant - OR2,1492,149000Regulatory lability related to state retail rates.287284610.147Reg Liability - Defered Beneft Arch Settlement1,6,800000Regulatory lability related to state retail rates.287291705.300Regulatory Lability - Defered Beneft Arch Settlement16,8001,425000Regulatory lability related to state retail rates.287284610.147Regulatory Lability - On Energy Conservation Charge887,670000Regulatory lability related to state retail rates.287291705.305Regulatory Lability - On Energy Conservation Charge887,670000Regulatory lability related to state retail rates.287292705.265Regulatory Lability - On Energy Conservation Charge887,670000Regulatory lability related to state retail rates.287294610.146OR Reg Asset/Lability Consolidation Account73,10373,103000Regulatory lability related to state retail rates.287312105.400ARO Regulatory Lability related to state retail rates.3,018,6893,018,689000Regulatory la	287267	415.704		18,685		0	0	0	Regulatory liability related to state retail rates.
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287316 715.720 Regulatory liability BPA Washington balancing account 562.601 562.601 0 0 Regulatory liability related to state retail rates.						0	0		
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А	В	с	D	E	F	G
Description Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287320 910.560 SMUD Revenue Imputation	3,443,787	3,443,787	C	0		Regulatory liability related to state retail rates.
287374 100.105 FAS 109 Deferred Tax Liability - WA Flow-through	920,861	920,861	0	0	0	Regulatory liability related to state retail rates.
287389 610.145 Reg Liability - DSM Balance Reclass	2,730,357	2,730,357	0	0	0	Regulatory liability related to state retail rates.
287439 415.805 RTO Grid West Notes Receivable - WY	157,154	157,154	0	0	0	Regulatory liability related to state retail rates.
287440 415.806 RTO Grid West Notes Receivable - ID	41,232	41,232	C	0	0	Regulatory liability related to state retail rates.
287441 605.100 Trojan Unrecovered Plant & Decommissioning Costs	1,912,923	1,912,923	C	0	0	Regulatory liability related to state retail rates.
287442 610.135 SB 1149 Costs	371,861	371,861	0	0	0	Regulatory liability related to state retail rates.
287445 610.142 Regulatory Liability - UT Home Energy Lifeline	77,179	77,179	0	0	0	Regulatory liability related to state retail rates.
287453 610.143 Regulatory Liability - WA Low Energy Program	78.199	78,199	0	0		Regulatory liability related to state retail rates.
287473 705.270 Regulatory Liability-Blue Sky Program OR	237,928	237,928	0	0		Regulatory liability related to state retail rates.
287474 705.271 Regulatory Liability-Blue Sky Program WA	18,381	18,381	0	0		Regulatory liability related to state retail rates.
287475 705.272 Regulatory Liability-Blue Sky Program CA	7,020	7,020		0		Regulatory liability related to state retail rates.
287476 705.273 Regulatory Liability-Blue Sky Program UT	349,416	349,416				Regulatory liability related to state retail rates.
			0	0		
287477 705.274 Regulatory Liability-Blue Sky Program ID	918	918	U	U		Regulatory liability related to state retail rates.
287478 705.275 Regulatory Liability-Blue Sky Program WY	20,867	20,867	a	0	0	Regulatory liability related to state retail rates.
Other Deferred Assets: 287263 720.861 Reserve on Pension Boilermarker Trust	1,632,957	1,632,957	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287264 720.860 PMI Pension Liability - Boilermarker Trust	3,265,914	3,265,914	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287266 920.115 Bridger Coal Company Mine Reclamation Costs	(355,885)	(355,885)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287269 Colorado Tax Credit Carryforward	188,180	188,180	0	0	0	Colorado state income tax credit carryforward.
287270 Valuation Allowance	(311,743)	(311,743)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287275 Arizona Tax Credit Carryforward	347,619	347.619	0	0		Arizona state income tax credit carryforward.
287276 920.107 BCC Money Market Interest Income - PMI	768	768	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287280 ····· Net Operating Loss - State Charitable Contribution	198,857	198,857	0	0		Charitable contribution carrforward for state income tax purposes.
287281 ····· California AMT Tax Credit Carryforward	72,208	72,208	0	0		California state income tax credit carryforward.
287289 425.130 Rogue River - Habitat Enhancement Liability	22.640	22,640	0	0		Accrued liability associated with the acceptance of the Rogue River FERC license.
			0	0		
287290 425.150 Lewis River Settlement Agreement	186,876	186,876	U	U		Accrued liability associated with the acceptance of the Lewis River FERC license.
287297 505.155 Deferred Revenue - Citibank	8,728	8,728	a	0		Accrued liability associated with the use of corporate credit cards.
287302 610.114 PMI EITF04-06 Pre-Stripping Cost	549,240	549,240	0	0		Mining Related book-tax difference: Pacific Minerals, Inc.
287321 100.100 Regulatory Liability - FAS 109 ITC Amortization	12,562,792	12,562,792	0	0		Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337 715.105 MCI Fiber Optic Ground Wire Lease	211,937	211,937	Q	0	0	Accrued liability for paid, but unearned lease revenue.
287338 415.110 Def Regulatory Asset-Transmission Service Deposit	877,635	0	877,635	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services.
287339 105.400a FAS 143 ARO Liability	37,497,233	37,497,233	0	0	0	Asset Retirment Obligation liability accrued pursuant to FASB Statement No. 143.
287340 220.100 Bad Debts Allowance - Cash Basis	3,844,158	3,844,158	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341 910.530 Injuries and Damages Accrual - Cash Basis	3,225,456	0	0	3,225,456	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287343 415.120 Def Regulatory Asset-Foote Creek Contract	215,433	0	215,433	0	0	Accrued prepayment for the use of transmission facilities.
287344 715.800 Redding Contract - Prepaid	1,043,683	0	1,043,683	0	0	Accrued prepayment for transmission services.
287345 145.030 Distribution O&M Amortization of Write-off	1,793,564	1,793,564	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349 505.100 Energy West Accrued Liabilities	444,611	444,611	0	0	0	Mining Related book-tax difference: Energy West Mining Company
287354 505.150 Misc. Current and Accrued Liability	2,413,233	2,413,233	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabilities	3,563,273	3,563,273	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370 425.215 Unearned Joint Use Pole Contact Revenue	1,276,235	1,276,235	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287373 910.580 Wasatch workers comp reserve	1,589,544		0	0	1,589,544	Accrued liability for the expected claims related to workers compensation.

		Α	в	с	D	E	F	G
			Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
		Umpqua Settlement Agreement	9,680,127	9,680,127	0	0		Accrued liability associated with the acceptance of the North Umpqua FERC license.
		Bear River Settlement Agreement	5,844,523	5,844,523	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license.
		Tenant Lease Allow - PSU Call Center	47,212	47,212	0	0		Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years.
		FAS 112 Book Reserve - Postemployment Benefits	7,708,082	0	0	0	7,708,082	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415 2	205.200	Inventory Reserve	1,336,611	1,336,611	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 6	805.710	Reverse Accrued Final Reclamation	4,340,938	4,340,938	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429 4	125.225	Duke/Hermiston Contract Renegotiation	155,170	155,170	0	0		Accrued liability for deferred revenue realted to a gas supply contract negotiation.
		Accrued Royalties	2,402	2,402	0	0		Mining Related book-tax difference: Pacific Minerals, Inc.
287431 5	505.160	California Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287433 4	125.295	BPA Conservation Rate Credit	262,659	262,659	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435 1	105.154	Section 383 Capital Loss Carryforward	37,345	37,345	0	0	0	Capital loss carryforward for income tax purposes.
287437		Net Operating Loss - State	57,983,785	57,983,785	0	0	0	State net operating loss carryforward for income tax purposes.
287446 2	205.100	Coal Pile Inventory Adjustment	1,245,069	1,245,069	0	0	0	Mining Related book-tax difference
287447 7	20.830	Western Coal Carrier FAS 106 Accrual	2,989,051	0	0	0	2,989,051	Accrued post-retirment liabilities pursuant to FASB Statement No. 106.
287448 5	505.180	Accrued Insurance Premium Tax	140,006	140,006	0	0	0	Accrued estimated liability for insurance premium taxes.
287449		Net Operating Loss - State - (Federal Detriment)	(20,363,925)	(20,363,925)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479 1	05.221	Cholla Safe Harbor Lease (Tax Int Tax Rent)	36,873,792	0	0	36,873,792	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287480 1	05.241	Malin Safe Harbor Lease (Tax Int Tax Rent + Book Depreciation)	1,104,319	0	0	1,104,319	0	Book-tax difference for Malin-to-Midpoint transmission safe harbor lease agreement.
287482 2	205.025	PMI-Fuel Cost Adjustment	1,694,719	1,694,719	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287483 1	20.105	Willow Wind Account Receivable	37,066	37,066	0	0	0	Accrued liability related to a promissory note from a retail account.
287491		Oregon BETC Credit Carryforward	3,231,605	3,231,605	0	0	0	Oregon state income tax credit carryforward.
287494		Idaho ITC Carryforward	5,430,407	5,430,407	0	0	0	Idaho state income tax credit carryforward.
287499		PMI Reclass Deferred Tax Assets	3,101,809	3,101,809	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287681 9	920.110	Bridger Coal Company Extraction Taxes Payable - PMI	2,888,983	2,888,983	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287706 6	610.000	Coal Mine Development - PMI	1,833,054	1,833,054	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287719 9	910.910	Bridger Coal Company Section 471 Adjustment - PMI	(606,187)	(606,187)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287720 6	610.100	PMI Development Cost Amortization	(2,595,360)	(2,595,360)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287721 6	610.115	PMI Overburden Removal	209,388	209,388	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287722 5	505.510	Vacation Accrual - PMI	308,565	308,565	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287723 2	205.411	Sec. 263A Inventory Change - PMI	2,072,872	2,072,872	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287725 9	920.100	Bridger Coal Company Reclamation Trust Earnings - PMI	20,385,287	20,385,287	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726 1	05.121	Book Depreciation - PMI	47,545,746	47,545,746	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726 1	05.126	Tax Depreciation - PMI	(79,962,763)	(79,962,763)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287735 9	910.905	Bridger Coal Company Underground Mine Cost Depletion	(274,384)	(274,384)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding			2	2	0	0	0	
Subtotal - p234			588,589,916	514,504,670	2,136,751	41,203,567	30,744,928	
		not separately removed	20,266,203	20,266,203	0	0	0	
	Above if r	not separately removed	10,697,133	0	0	0	10,697,133	
Total			557,626,580	494,238,467	2,136,751	41,203,567	20,047,795	i

Instructions for Account 190:

1. ADIT litems related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADIT litems related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 3. ADIT litems related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

S. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Α	В	с	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)

Description PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Schedule ADIT-281

Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(11,642,708)	0	0	(11,642,708)	0	Depreciation on pollution control facilites.
Rounding	0	0	0	0	0	
Subtotal - p275	(11,642,708)	0	0	(11,642,708)	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed	0	0	0	0	0	
Total	(11,642,708)	0	0	(11,642,708)	0	

Instructions for Account 281: 1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADT items related only to Transmission are directly assigned to Column D 3. ADT items related to Plant and not in Columns C & D are included in Column E 4. ADT items related to Plant and not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

Account 28	2							
Electric:								
287313	105.450	Non-ARO Liability - Regulatory Liability	296,327,967	296,327,967	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	18,468,374	0	0	18,468,374	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.115	Regulatory Adjustment: Depreciation Flow-Through	(90,342,493)	0	0	(90,342,493)	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120	Book Depreciation	1,349,717,391	0	0	1,349,717,391	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.122	Repair Deduction	(134,281,605)	0	0	(134,281,605)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(204,239,439)	0	0	(204,239,439)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.125	Tax Depreciation	(3,947,537,592)	0	0	(3,947,537,592)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.130	CIAC	187,886,502	0	0	187,886,502	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.137	Capitalized Depreciation	(12,089,303)	0	0	(12,089,303)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.140	Reimbursements	25,920,661	0	0	25,920,661	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.141	AFUDC	(187,467,826)	0	0	(187,467,826)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.142	Avoided Costs	143,869,912	0	0	143,869,912	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.146	Capitalization of Test Energy	1,457,691	0	0	1,457,691	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.147	§1031 Exchange	(172,941)	0	0	(172,941)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.148	Mine Safety Sec 179E Election ~PPW	(412,943)	0	0	(412,943)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.152	Gain / (Loss) on Prop. Disposition	(68,239,822)	0	0	(68,239,822)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.165	Coal Mine Development	(4,647,554)	0	0	(4,647,554)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.170	Coal Mine Extension	(3,585,170)	0	0	(3,585,170)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.175	Removal Costs	(123,657,508)	0	0	(123,657,508)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.185	ADR Repair Allowance	2,163,207	0	0	2,163,207	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.470	Book Gain/Loss on Land Sales	887,533	0	0	887,533	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	320.210	R & E - Sec.174 Deduction	(11,524,824)	0	0	(11,524,824)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605		Reclass to Pollution Control Facilities Depreciation	11,642,708	0	0	11,642,708	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.

	A	в	с	D	Е	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	n Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287608	105.220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,774,464)	0	0	(6,774,464)	C	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287608	105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,575,977	0	0	1,575,977	C	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287610	105.460 Non ARO - reclass to regulatory assets/liabilities	(296,327,967)	(296,327,967)	0	0	C	Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	(27,507,634)	(27,507,634)	0	0	C	Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143 Basis Intangible Difference	(1,111)	0	0	(1,111)	C	Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing costs transferred to plant-in-service.
287740	110.200 Tax Percentage Depletion - Deduction	415,802	415,802	0	0	C	Mining Related book-tax difference.
287753	110.100 Book Cost Depletion - Addback	(6,538,228)	(6,538,228)	0	0	C	Mining Related book-tax difference.
287766	610.100N Amortization NOPAs 99-00 RAR	285,939	285,939	0	0	C	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hyrdo generation facilities.
287771	110.205 Tax Depletion-SRC	579,379	579,379	0	0	C	Mining Related book-tax difference.
287962	105.129 Fixed Assets - State Modification	49,526,656	0	0	49,526,656	Q	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopated borus depreciation.
287963	105.129 Fixed Assets - State Modification (Federal Detriment)	(17,334,329)	0	0	(17,334,329)	C	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopated bonus depreciation.
287648	100.120 FAS 109 Deferred Tax Asset	(278,277,839)	(278,277,839)	0	0	C	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Rounding		2	2	0	0	C	
Subtotal -		(3,330,234,891)	(311,042,579)	0	(3,019,192,312)	C	
	3 109 Above if not separately removed	(278,277,839)	(278,277,839)	0	0	C	
Less FASE	3 106 Above if not separately removed	0	0	0	0	C	
Total		(3,051,957,052)	(32,764,740)	0	(3,019,192,312)	C	

Instructions for Account 282: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Schedule ADIT-283

	1					
Account 283						
Regulatory Assets:						
287571 415.702 Regulatory Asset - Lake Side Liq.	(381,444)	(381,444)	0	0	0	Regulatory asset related to state retail rates.
287573 415.873 Deferred Excess Net Power Costs - WA Hydro	(1,013,298)	(1,013,298)	0	0		Regulatory asset related to state retail rates.
287576 430.110 Regulatory Asset Balance Reclass	(2,730,357)	(2,730,357)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577 415.820 Contra Pension Regulatory Asset MMT & CTG _OR	3,080,509	3,080,509	0	0	0	Regulatory asset related to state retail rates.
287578 415.821 Contra Pension Regulatory Asset MMT & CTG _WY	631,472	631,472	0	0	0	Regulatory asset related to state retail rates.
287579 415.822 Regulatory Asset _ Pension MMT -UT	(752,277)	(752,277)	0	0	0	Regulatory asset related to state retail rates.
287580 415.823 Contra Pension Regulatory Asset CTG - UT	2,258,576	2,258,576	0	0	0	Regulatory asset related to state retail rates.
287581 415.824 Contra Pension Regulatory Asset MMT & CTG _CA	275,307	275,307	0	0	0	Regulatory asset related to state retail rates.
287582 415.825 Contra Pension Regulatory Asset CTG - WA	772,654	772,654	0	0	0	Regulatory asset related to state retail rates.
287584 415.827 Regulatory Asset - Post -Ret MMT -OR	(586,069)	(586,069)	0	0		Regulatory asset related to state retail rates.
287585 415.828 Regulatory Asset - Post -Ret MMT -WY	(117,133)	(117,133)	0	0	0	Regulatory asset related to state retail rates.
287586 415.829 Regulatory Asset - Post - Ret MMT -UT	(740,248)	(740,248)	0	0	0	Regulatory asset related to state retail rates.

	Α	в	с	D	E	F	G
		Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Descriptio	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287588	415.831 Regulatory Asset - Post - Ret MMT -CA	(52,328)	(52,328)	0	0	0	Regulatory asset related to state retail rates.
287590	415.840 Regulatory Asset-Deferred OR Independent Evaluator Fees	(204,751)	(204,751)	0	0	0	Regulatory asset related to state retail rates.
287591	415.301 Environmental Costs - WA	246,726	246,726	0	0	0	Regulatory asset related to state retail rates.
287593	415.874 Deferred Excess Net Power Costs - WY	(6,106,109)	(6,106,109)	0	0	0	Regulatory asset related to state retail rates.
287596	415.892 Deferred Excess Net Power Costs - ID	(4,917,284)	(4,917,284)	0	0	0	Regulatory asset related to state retail rates.
287597	415.703 Goodnoe Hills Liquidation Damages - WY	(185,486)	(185,486)	0	0	0	Regulatory asset related to state retail rates.
287614	430.100 Demand Side Management Regulatory Assets	(2,432,945)	(2,432,945)	0	0	0	Regulatory asset related to state retail rates.
287634	415.300 Environmental Clean-up Accrual	(6,704,995)	(6,704,995)	0	0	0	Regulatory asset related to state retail rates.
287635	415.500 Cholla Plant Transaction Costs-APS Amortization	(2,804,313)	(2,804,313)	0	0	0	Regulatory asset related to state retail rates.
287639	415.510 WA Disallowed Colstrip #3-Write-off	(199,720)	(199,720)	0	0	0	Regulatory asset related to state retail rates.
287640	415.680 OR Deferred Intervenor Funding Grants	(14,073)	(14,073)	0	0	0	Regulatory asset related to state retail rates.
287642	105.400b ARO Regulatory Assets	(13,007,690)	(13,007,690)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirment obligations.
287647	425.100 ID Deferred Intervenor Funding	(16,622)	(16,622)	0	0	0	Regulatory asset related to state retail rates.
287649	730.170 Regulatory assets - FAS 133	(184,933,427)	(184,933,427)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685	425.380 BPA Idaho Balancing Account	(1,019,076)	(1,019,076)	0	0	0	Regulatory asset related to state retail rates.
287728	415.800 RTO Grid West N/R Allowance for Doubtful	429,499	429,499	0	0	0	Regulatory asset related to state retail rates.
287738	320.270 Regulatory Asset - FAS 158 Pension Liability Adj.	(169,500,551)	(169,500,551)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 Regulatory Asset - FAS 158 Post Ret. Liability.	(61,700,653)	(61,700,653)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240 CA-(CARE) California Alternative Rate for Energy Program	(96,389)	(96,389)	0	0	0	Regulatory asset related to state retail rates.
287760	415.896 Chehalis Plant Revenue Requirement - WA	(5,692,650)	(5,692,650)	0	0	0	Regulatory asset related to state retail rates.
287779	415.850 Unrecovered Plant-Powerdale	(735,527)	(735,527)	0	0	0	Regulatory asset related to state retail rates.
287781	415.870 Deferred Excess Net Power Costs-CA	(724,729)	(724,729)	0	0	0	Regulatory asset related to state retail rates.
287783	415.880 Deferred UT Independent Evaluation Fee	6,262	6,262	0	0	0	Regulatory asset related to state retail rates.
287784	415.900 OR SB 408 Recovery	(415,770)	(415,770)	0	0	0	Regulatory asset related to state retail rates.
287787	415.895 OR _RCAC Sep-Dec 07 Deferred	(239,074)	(239,074)	0	0	0	Regulatory asset related to state retail rates.
287789	415.804 RTO Grid West Notes Receivable - OR	27,395	27,395	0	0	0	Regulatory asset related to state retail rates.
287860	415.855 CA - January 2010 Storm Costs	(466,797)	(466,797)	0	0	0	Regulatory asset related to state retail rates.
287861	415.857 ID - Deferred Overburden Costs	(94,535)	(94,535)	0	0	0	Regulatory asset related to state retail rates.
287862	415.893 OR - MEHC Transition Service Costs	(1,126,863)	(1,126,863)	0	0	0	Regulatory asset related to state retail rates.
287864	415.852 Powerdale Decommissioning Reg Asset - ID	(115,662)	(115,662)	0	0	0	Regulatory asset related to state retail rates.
287865	415.853 Powerdale Decommissioning Reg Asset - OR	(187,105)	(187,105)	0	0	0	Regulatory asset related to state retail rates.
287866	415.854 Powerdale Decommissioning Reg Asset - WA	(323,262)	(323,262)	0	0	0	Regulatory asset related to state retail rates.
287867	415.856 Powerdale Decommissioning Reg Asset - WY	(13,052)	(13,052)	0	0	0	Regulatory asset related to state retail rates.
287868	415.858 WY - Deferred Overburden Costs	(252,712)	(252,712)	0	0	0	Regulatory asset related to state retail rates.
					1		

		А	в	с	D	E	F	G
Deserved		Front D former	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification (SUMMARIES)
287869		Form 1 Reference WY Deferred Advertising Costs	Company (19,810)	Related (19,810)	Related 0	Related 0	Related 0	Regulatory asset related to state retail rates.
287870	415.865	Reg Asset - Utah Major Plant Additions	(5,967,613)	(5,967,613)	0	0	0	Regulatory asset related to state retail rates.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(86,005)	(86,005)	0	0	0	Regulatory asset related to state retail rates.
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(145,516)	(145,516)	0	0	0	Regulatory asset related to state retail rates.
287873	720.842	Tax Adj on Post-Retirement Benefits ID	(311,193)	(311,193)	0	0	0	Regulatory asset related to state retail rates.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0	0	Regulatory asset related to state retail rates.
287875	720.844	Tax Adj on Post-Retirement Benefits UT	(2,235,788)	(2,235,788)	0	0	0	Regulatory asset related to state retail rates.
287876	720.845	Tax Adj on Post-Retirement Benefits WA	(427,553)	(427,553)	0	0	0	Regulatory asset related to state retail rates.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(814,639)	(814,639)	0	0	0	Regulatory asset related to state retail rates.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(3,133,585)	(3,133,585)	0	0	0	Regulatory asset related to state retail rates.
287880	415.897	Reg Asset MEHC Transition Service Costs - CA	(84,544)	(84,544)	0	0	0	Regulatory asset related to state retail rates.
287881	415.705	Reg Asset - Tax Rev Req Adj - WY	(37,934)	(37,934)	0	0	0	Regulatory asset related to state retail rates.
287882	415.876	Deferred Excess Net Power Costs - OR	(1,338,184)	(1,338,184)	0	0	0	Regulatory asset related to state retail rates.
287942	430.112	Reg Asset - Other - Balance Reclass	(77,996)	(77,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	Reg Asset Federal Interest Expense~UT	(548,357)	(548,357)	0	0	0	Regulatory asset related to state retail rates.
287945	720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	9,578	9,578	0	0	0	Regulatory asset related to state retail rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	82,382	82,382	0	0	0	Regulatory asset related to state retail rates.
287948		Cholla Plant Transaction Costs - APS Amortization - OR	134,449	134,449	0	0		Regulatory asset related to state retail rates.
287949	415.503	Cholla Plant Transaction Costs - APS Amortization - WA	242,364	242,364	0	0		Regulatory asset related to state retail rates.
287961		Reg Asset Federal Interest Expense-WY	(141,228)	(141,228)	0	0		Regulatory asset related to state retail rates.
287964	100.120	FAS 109 Deferred Tax Asset	(170,202,940)	(170,202,940)	0	0	0	Deferred income tax associated with ther regulatory asset related to tax benefits associtated with fixed assets that have previously
								been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Other: 287575	425.125	Deferred Coal Cost - Arch Settlement	(23,919)	(23,919)	0	0	0	Mining Related book-tax difference.
287653	425.250	TGS Buyout	(53,341)	(53,341)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287656	425.280	Joseph Settlement	(369,306)	(369,306)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287661	425.360	Hermiston Swap	(1,666,992)	(1,666,992)	0	0	0	Asset accrued for a deferred expense related to a termination fee related to the acquisition of an interest in a generating plant.
008000			(100.010)			0		
287662	210.100	Prepaid Taxes - OR PUC	(169,910)	(169,910)	U	U	U	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(637,551)	(637,551)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287665	210 120	Prepaid Taxes - ID PUC	(72,093)	(72,093)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID POC	(72,093)	(72,093)	0	U	U	Asset accrued for prepaid commission ree, amonized for book purposes over a period or 12 months or less.
287669	210.180	Prepaid Membership Fees	(1,431,721)	(1,431,721)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	Post Merger Loss-Reacquisition Debt - Addback	(4,344,154)	(4,344,154)	0	0	0	Asset accrued for reacquired debt, amortized for book purpsoes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	Prepaid Taxes - Property Taxes	(7,448,212)	0	0	(7,448,212)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	RTO Grid West Note Receivable - w/o - WA	(8,907)	(8,907)	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission
287750	405 010	N. Umpqua Settlement Agreement	(10.226.891)	(10.226.891)	0	0	~	organization). Intangible asset for hydroelectric obligations associated with the acceptance of FERC licenses.
287750		N. Umpqua Settlement Agreement Trapper Mining Stock Basis	(10,226,891) (1,272,609)	(10,226,891) (1,272,609)	0	0		Intangible asset for hydroelectric obligations associated with the acceptance of FERC licenses. Mining Related book-tax difference: Trapper Mine
287772					0	0		
		State Tax Deduction on Fed TR	(322)	(322)	-	-		Book-tax difference associated with the timing of deductible state income taxes.
287859		Unrealized Gain/Loss from Trading Securities	(39,826)		0	0) Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287921	505.501	Federal Benefit of Federal Interest - IRHI	(675,512)	(675,512)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.

	Α	в	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287922	505.502 Federal Benefit of State Interest - IRHI	19,055	19,055	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287923	505.805 Federal Beneift of State Tax - IRHI	(507,701)	(507,701)	0	0		Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287924	505.503 State Benefit of Federal Interest - IRHI	(87,621)	(87,621)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287925	505.504 State Benefit of State Interest - IRHI	2,469	2,469	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287926	505.810 Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0		Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occures.
287990	PMI Deferred Tax Reclass to DTA	(3,101,809)	(3,101,809)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding		13	13	0	0	0	
Subtotal - p	277	(680,518,898)	(673,030,860)	0	(7,448,212)	(39,826	3)
Less FASB	109 Above if not separately removed	(170,202,940)	(170,202,940)	0	0	0	
Less FASB	106 Above if not separately removed	0	0	0	0	0	
Total		(510,315,958)	(502,827,920)	0	(7,448,212)	(39,826	

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

				Current Yea	ar			
						Total		
			Transmission	Plant	Labor	Transmission		
Line	Description	Reference	Related	Related	Related	ADIT		
	(A)	(B)	(C)	(D)	(E)	(F)		
	ADIT-282			(
1		Sch. 282 Below	0	(3,196,050,665)	0			
2	ADIT-281	Sch. 281 Below	0	(164,676,925)	0			
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)			
4	ADIT-190	Sch. 190 Below	1,555,319	40,763,074	20,259,781			
5	Subtotal ADIT	Sum (Lines 1 to 4)	1,555,319	(3,325,785,912)	18,114,963			
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%			
7	Net Plant Allocator	Appendix A, Line 14		23.4199%				
8	Sub-total Transmission Related ADIT	Line 4 * Allocator	1,555,319	(778,895,133)	1,304,790			
9	Total Transmission ADIT	Sum(Cols. D,E,F)			_	(776,035,025) Enter as	s negative Appendix A, line 41.	

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.

Schedule ADIT-	90						
	А	в	с	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
Account 190							
Employee Bene	lits						
287323 50	5.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0	86,728	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive)
287324 72	0.200 Deferred Compensation Accrual - Cash Basis	3,570,540	0	0	0	3,570,540	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 72	0.500 Severance Accrual - Cash Basis	6,688	0	0	0		Severance accruals related to regular employment downsizing.
287327 72	0.300 Pension / Retirement Accrual - Cash Basis	898,220	898,220	0	0	(Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 50	5.600 Vacation Accrual - Cash Basis (2.5 months)	15,031,707	0	0	0	15,031,70	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
	0.550 Accrued CIC Severance	(9,806)	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
	0.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0		Total unfunded pension liability as required under FAS 158.
	0.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 72	0.820 FAS 158 SERP Liability	22,188,811	22,188,811	U	0		Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
	ves: 0.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0	(Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
	0.110 FAS 133 Derivatives - Current	76,363,115	76,363,115	0	0	(Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
Regulatory Liabi							
	5.301 Regulatory Liability - OR 2010 Protocol Deferral	922,826	922,826	0	0		Regulatory lability used to record the Oregon allocated amount of the change in jurisdictional allocation methodology from Revised Protocol to 2010 Protocol.
	5.500 Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	(Regulatory liability used to record the Utah allocated difference in estimated Powerdale Decommissioning Costs between rate cases which the company is required to pass through to customers.
287252 70	5.263 Regulatory Liability - Sale of RECs - WA	6,570,580	6,570,580	0	0	(Regulatory lability used to record the Washington allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287253 70	5.400 Regulatory Liability - OR Injuries & Damages Reserve	70,723	0	0	70,723	(Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255 70	5.451 Regulatory Liability - OR Property Insurance Reserve	1,127,790	0	0	1,127,790	(Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess.
287257 70	5.453 Regulatory Liability - ID Property Insurance Reserve	33,477	0	0	33,477	(Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess.
287258 70	5.454 Regulatory Liability - UT Property Insurance Reserve	(259,328)	0	0	(259,328)	(Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess.
287259 70	5.455 Regulatory Liability - WY Property Insurance Reserve	103,136	0	0	103,136		Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess.
	0.100 Regulatory Liability - ITC	6,426,477	6,426,477	0	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	5.704 Regulatory Liability - Tax Revenue Adjustment - UT	23,414	23,414		0		Commission authorized regulatory assertiability for the dfference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.
287271 70	5.336 Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	0	0	(Regulatory liability used to record the Utah allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
	5.337 Regulatory Liability - Sale of Renewable Energy Credits - WY	0	0	0	0		Regulatory liability used to record the Wyoming allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287274 70	5.261 Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	0	0	(Regulatory liability used to record the Oregon allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.

	A	в	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
	1 Trojan Unrecovered Plant - WA	0	0	C	0	lititude	Regulatory liability associated with the write-down of remaining Washington allocated investment in the Trojan nuclear plant. Washington Docket No. UE-991832.
287278 605.10	2 Trojan Unrecovered Plant - OR	1	1	C	0		0 Regulatory liability associated with the write-down of certain Oregon allocated investment in the Trojan nuclear plant.
287284 610.14	7 Reg Liability - Other - Balance Reclass	519,176	519,176	C	0		0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285 610.14	8 Reg Liability - Def NPC Balance Reclass	225,897	225,897	C	0		0 Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287288 415.80	4 Reg Liability - RTO GRID West Note Receivable - OR	172,566	172,566	C	0		0 Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287291 705.30	0 Regulatory Liability - Deferred Benefit Arch Settlement	(1)	(1)	C	0		Regulatory liability used to record amounts from a settlement agreement between PacifiCorp and Arch Coal Sales Company (Arch) pending a determination for state rate-making purposes.
287292 705.30	5 Regulatory Liability-CA Gain on Sale of Asset	0	0	C	0		Regulatory liability established to record California allocated gains on sale of utility property which the company is required to pass through to customers.
	5 Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	C	0		I Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
	6 OR Reg Asset/Liability Consolidation Account	73,083	73,083	C	0		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
	0 Oregon Gain on Sale	15,336	15,336	C	0	1	O Regulatory liability established to record Oregon allocated gains on sale of utility property which the company is required to pass through to customers.
	0c ARO Regulatory Liabilities	3,011,323	3,011,323	C	0		0 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
	0 Regulatory liability BPA Oregon balancing account	1,023,941	1,023,941	C	0		I Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
	0 Regulatory liability BPA Washington balancing account	658,701	658,701	C	0		Regulatory liability established as a balancing account for a pass-through benefit to Washington customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
	0 SMUD Revenue Imputation	2,573,891	2,573,891	C	0		Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374 100.10	5 Income Tax WA Flow-through	1,269,236	1,269,236	C	0		Of Regulatory lability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences. Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287389 610.14	5 Reg Liability - DSM Balance Reclass	2.877.427	2,877,427				Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
	Reg Liability - DSM Balance Reclass RTO Grid West Notes Receivable	429,499	429.499		0		Reclass or demand-side management regulatory assets/liabilities that have imped to deductredit deances. Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission
207430 413.00		429,499	429,439	· · · ·			o regulatory asset established to the recovery of costs incurred to explore the organization of one west, an KTO (regulate ransmission organization). Note: This is a reclass from SAP account 287728.
287439 415.80	5 RTO Grid West Notes Receivable - WY	157,155	157,155	C	0	1	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440 415.80	6 RTO Grid West Notes Receivable - ID	51,541	51,541	C	0		Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441 605.10	0 Trojan Unrecovered Plant & Decommissioning Costs	1,917,975	1,917,975	C	0		0 Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992.
287442 610.13	5 SB 1149 Costs	371,862	371,862	C	0		Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445 610.14	2 Regulatory Liability - UT Home Energy Lifeline	22,976	22,976	C	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453 610.14	3 Regulatory Liability - WA Low Energy Program	177,101	177,101	C	0		Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
	0 Regulatory Liability-Blue Sky Program OR	675,684	675,684	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	1 Regulatory Liability-Blue Sky Program WA	41,697	41,697	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475 705.27	2 Regulatory Liability-Blue Sky Program CA	21,598	21,598	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476 705.27	3 Regulatory Liability-Blue Sky Program UT	663,492	663,492	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477 705.27	4 Regulatory Liability-Blue Sky Program ID	6,254	6,254	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
	5 Regulatory Liability-Blue Sky Program WY	54,208	54,208	C	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Other Deferred Asset 137807		(60,346)	(60,346)	C	0		0 Current federal benefit of interest on corrections.
	- Current deferred state tax correction benefit of interest	(7,828)	(7,828)	C	0		0 Current state benefit of interest on corrections.
287242 505.50	1 Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	C	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287921.
287243 505.50	2 Federal Benefit of State Interest - IRHI	46,437	46,437	C	0		0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287922.
· · · · · · · · · · · · · · · · · · ·							*

	A	в	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
	505.805 Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
							Note: The balance and activity of this account were previously in SAP Account 287923.
287245 5	505.503 State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
							Note: The balance and activity of this account were previously in SAP Account 287924.
287246 5	505.504 State Benefit of State Interest - IRHI	6,018	6,018	0	C	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
							Note: The balance and activity of this account were previously in SAP Account 287925.
287247 5	505.810 Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.6.
287248 4	415.838 Frozen MTM	8,916,804	8,916,804	0	C	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249 4	415.839 Frozen MTM	63,190,783	63,190,783	0	C	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
	Colorado Tax Credit Carryforward	191,069	191,069	0	0	0	Colorado state income tax credit carryforward.
287270	Valuation Allowance	(1,256,915)	(1,256,915)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287273 9	910.935 Gain/Loss on Trading	36,826	0	0	0	36,826	Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	Arizona Tax Credit Carryforward	324,870	324,870	0	C	0	Arizona state income tax credit carryforward.
287280	Net Operating Loss - State Charitable Contribution	272,365	272,365	0	C	0	Charitable contribution carryforward for state income tax purposes.
287281	California AMT Tax Credit Carryforward	241,437	241,437	0	C	0	California state income tax credit carryforward.
287289 4	425.130 Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay
							the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290 4	425.150 Lewis River Settlement Agreement	243,859	243,859	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297 5	505.155 Deferred Revenue - Citibank	0	0	0	C	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the
							Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321 1	100.100 ITC	11,904,894	11,904,894	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
							Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287337 7	715.105 MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338 4	415.110 Def Regulatory Asset-Transmission Service Deposit	557,168	0	557,168	C	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits
							are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	105.400a FAS 143 ARO Liability	44,324,123	44,324,123	U	u		Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	220.100 Bad Debts Allowance - Cash Basis 910.530 Injuries and Damages Accrual - Cash Basis	5,515,134	5,515,134	0	2,075,160		Accrued liability established to reserve for accounts receivable for which collection is not expected.
			0	163.197	2,075,160		
287343 4	415.120 Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	u	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344 7	715.800 Redding Contract - Prepaid	834,954	0	834,954	C	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-war period from 1996 - 2015.
				-		-	
	145.030 Distribution O&M Amortization of Write-off 505.100 Energy West Accrued Liabilities	806,637 232,289	806,637 232,289	0	U		Accrued estimated liability for distribution projects that are estimated to not be recovered. Miscellaneous accrued liabilities related to Energy West Mining Company.
				0	U		
	505.150 Misc. Current and Accrued Liability 425.200 Other Environmental Liabilities	1,691,552	1,691,552	0			Miscellaneous accrued liabilities related to PacifiCorp.
	425.210 Other Environmental Liabilities 425.215 Unearned Joint Use Pole Contact Revenue	4,783,494	4,783,494	0			Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
			1,390,680	0	U		Accrued liability for prepaid rents on company owned utility poles.
287373 9	910.580 Wasatch workers comp reserve	1,537,098		U	u	1,537,098	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287391 4	425.320 Umpqua Settlement Agreement	9,725,505	9,725,505	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392 4	425.120 Bear River Settlement Agreement	5,974,717	5,974,717	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393 4	425.110 Tenant Lease Allow - PSU Call Center	28,936	28,936	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years. The
							deferred revenue account will be amortized using a straight line method over the term of the renewal agreement through 7/2013.
287399 9	920.150 FAS 112 Book Reserve - Postemployment Benefits	8,561,993	8,561,993	0	0	0	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415 2	205.200 Inventory Reserve	1,288,612	1,288,612	0	C	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 6	605.710 Reverse Accrued Final Reclamation	4,443,836	4,443,836	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429 4	425.225 Duke/Hermiston Contract Renegotiation	0	0	0	C	0	Accrued liability for deferred revenue related to a gas supply contract negotiation. The deferred revenue is being recognized over the life
007400	FOR 405 A viewed Davaking	70	70				of the contract.
	505.125 Accrued Royalties 505.160 California Public Utility Commission Fee	79,311	79,311 9.108	0	C		Accrued liability for royalty payments to the Mineral Management Service on coal production.
287431 5	Sub. 100 Gamornia Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.

	A	в	C C	D	E	F	G
		Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)
287433 425.29	5 BPA Conservation Rate Credit	0	0	0	0		Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435 105.15	4 Section 383 Capital Loss Carryforward	37,346	37,346	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
287437	- Net Operating Loss - State	73,214,708	73,214,708	0	0	0	State net operating loss carryforward for income tax purposes.
287446 205.10	0 Coal Pile Inventory Adjustment	2,263,079	2,263,079	0	0	0	Book-tax difference made to reflect the difference between the book and tax cost of coal inventory.
287447 720.83	0 Western Coal Carrier FAS 106 Accrual	3,403,476	0	0	0		Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287448 505.18	0 Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287449	- Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479 105.22	1 Cholla Safe Harbor Lease (Tax Int Tax Rent)	37,612,116	0	0	37,612,116	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287480 105.24	1 Malin Safe Harbor Lease (Tax Int Tax Rent + Book Depreciation)	0	0	0	0		Book-tax difference for safe harbor lease agreement between PacifiCorp and British Petroleum for a 500Kv transmission line running from Malin, Oregon to Midpoint, Idaho.
287482 205.02	5 PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287483 120.10	5 Willow Wind Account Receivable	0	0	0	0	0	Accrued liability related to a promissory note from Willow Wind Organic Farm. For book purposes, income will be recorded as payments are received.
287491	Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	Oregon state income tax credit carryforward.
287494	- Idaho ITC Carryforward	8,318,447	8,318,447	0	0	0	Idaho state income tax credit carryforward.
287807	 Non-current Deferred Federal Tax corrections 	(50,952)	(50,952)	0	0	0	Non-current federal benefit of interest on corrections.
287817		2,499,908	2,499,908	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	 Non-current Deferred State Tax corrections 	(6,609)	(6,609)	0	0	0	Non-current state benefit of interest on corrections.
287837	 Non-current Deferred State Tax uncertain positions 	324,274	324,274	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding		2	2	0	0	0	
Subtotal - p234		639,645,757	573,664,107	1,555,319	40,763,074	23,663,257	
	f not separately removed	19,600,607	19,600,607	0	0	0	
	f not separately removed	3,403,476	0	0	0	3,403,476	
Total		616,641,674	554,063,500	1,555,319	40,763,074	20,259,781	

Instructions for Account 190:

ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

associated ADIT amount shall be excluded.

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Schedule ADIT-281

Account 281		

Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(164,676,925)	0	0	(164,676,925)	0	Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	
Subtotal - p275	(164,676,925)	0	0	(164,676,925)	0	
Less FASB 109 Above if not separately removed	0	0	0	0	0	
Less FASB 106 Above if not separately removed 0		0	0	0	0	
Total	(164,676,925)	0	0	(164,676,925)	0	

Instructions for Account 281:

Instructions for Account 281: 1. ADT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C 2. ADT items related only to Transmission are directly assigned to Column D 3. ADT items related to Plant and not in Columns C & D are included in Column E 4. ADT items related to labor and not in Columns C & D are included in Column E 5. Deferred income taxes arise when items are included in included in the period shan they are included in rates, therefore if the item giving rise to the ADIT is not included in Column E

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282

PacifiCorp

Account 28	2						
Electric:							
287313	105.450 Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0	Regulatory liability related to removal costs.
287605	105.100 30% Capitalized Labor Costs	26,760,473	0	0	26,760,473	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.115 Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	0	0	(93,192,367)		Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120 Book Depreciation	1,586,300,822	0	0	1,586,300,822	0	Book-tax difference for book depreciation.
287605	105.122 Repair Deduction	(193,848,530)	0	0	(193,848,530)		Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.

Here Here <th< th=""><th></th><th>A</th><th>в</th><th>C Gas, Prod,</th><th>D</th><th>E</th><th>F</th><th>6</th></th<>		A	в	C Gas, Prod,	D	E	F	6
Bits Bits <th< th=""><th>Description</th><th>Form 1 Reference</th><th></th><th></th><th></th><th></th><th></th><th>Justification (SLIMMARIES)</th></th<>	Description	Form 1 Reference						Justification (SLIMMARIES)
NUM OVE OVE <td></td> <td></td> <td>(202,396,404)</td> <td>0</td> <td>0</td> <td>(202,396,404)</td> <td></td> <td>Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax</td>			(202,396,404)	0	0	(202,396,404)		Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax
No. No. <td>287605 105.125</td> <td>5 Tax Depreciation</td> <td>(4,416,315,671)</td> <td>0</td> <td>0</td> <td>(4,416,315,671)</td> <td>0</td> <td>Book-tax difference for tax depreciation.</td>	287605 105.125	5 Tax Depreciation	(4,416,315,671)	0	0	(4,416,315,671)	0	Book-tax difference for tax depreciation.
UND ONAD	287605 105.130	D CIAC	201,528,845	0	0	201,528,845	0	Book-tax basis difference related to contributions in aid of construction.
1848 11.10 Adda Statu 11.10 I1.10 I1.1	287605 105.135	5 Safe Harbor Lease Rate Differential	236,782	0	0	236,782	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
Hole Hole Hole Hole Hole Hole is the parameter of the state				0	0			
Note Note <t< td=""><td>287605 105.140</td><td>0 Reimbursements</td><td>29,433,140</td><td>0</td><td>0</td><td>29,433,140</td><td></td><td>the benefit of the general public may or may not be taxable and depreciable for income tax purposes.</td></t<>	287605 105.140	0 Reimbursements	29,433,140	0	0	29,433,140		the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
3.81% 1.40% <t< td=""><td></td><td></td><td></td><td>0</td><td>0</td><td>(,</td><td></td><td>Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.</td></t<>				0	0	(,		Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
Number of the state of th	287605 105.142	2 Avoided Costs	162,727,373	0	0	162,727,373	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
Unit with the set of								construction period and sold or used by the utility.
Number of the Subsection Number								"like-kind exchange."
2 M08 5 M19 Call Mix Decignment Coll S M19 Coll S M19 <td></td> <td></td> <td></td> <td></td> <td></td> <td>(,,</td> <td></td> <td>income tax purposes.</td>						(,,		income tax purposes.
Prob Prob< Prob< Prob< Prob< Prob Prob Prob Prob< P								
Second	287605 105.165	5 Coal Mine Development	(4,718,806)	0	0	(4,718,806)	0	coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60
Instrument Instrument </td <td></td> <td></td> <td>(4,708,345)</td> <td>0</td> <td>0</td> <td>(4,708,345)</td> <td></td> <td>of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.</td>			(4,708,345)	0	0	(4,708,345)		of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
Lend Lend <thlend< th=""> Lend Lend</thlend<>			(152,423,114)		0	(152,423,114)		for income tax purposes in the year paid and incurred.
2P700 32.210 R & E - Soc. 17.4 Dedection (1120204 (11200100000000000000000000000000000000	287605 105.185	5 ADR Repair Allowance	0	0	0	0	0	Book-tax basis difference for repair costs for certain vintage transmission & distribution assets which are capitalized for book purposes. Through an annual election these costs are deductible in the period paid and incurred for income tax purposes.
Second Particles Find Particle Control Find Particle Control Improvement Particles Operation for Data upposes. 28706 ····· Redusts Defluids Control Facilities Depreciation 164.07.020 $\langle 0.00000000000000000000000000000000000$	287605 105.470	D Book Gain/Loss on Land Sales	635,158	0	0	635,158	0	Book-tax difference related to land sales.
26768 105.200 Chila Sde Harbor Lasse (Amotization of SHL Gan) (0.230.60) (0.230	287605 320.210	0 R & E - Sec.174 Deduction	(11,920,942)	0	0	(11,920,942)	0	
Letter Letter Letter Letter Jack Jack </td <td></td> <td></td> <td>164,676,925</td> <td>0</td> <td>0</td> <td>164,676,925</td> <td></td> <td></td>			164,676,925	0	0	164,676,925		
Image: Non-ACC - reclass to regulatory assets/liabilities Image: Non-ACC - reclass to ARO - reclass to regulatory assets/liabilities Image: Non-ACC - reclass to ARO - rec				0				plant.
Control Control <t< td=""><td></td><td></td><td>,,</td><td></td><td></td><td>,,.</td><td></td><td>plant.</td></t<>			,,			,,.		plant.
287704105.13Basis Intangble DifferenceImage: Construction of the construction of t						Ŭ		
287740 110.200 Taraferrent 2 plant-in-service. transferrence related to different methods for computing deductible periodic depletion for book and tax purposes. 287753 110.000 Book Cost Depletion - Addack 6.916.800 6.916.800 0 0 Book tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. 287763 110.000 Anorization NOPAs 99-0 RAR 263.758 263.758 0 0 0 Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. 287771 110.205 Tax Depletion-SRC 517.586 517.586 0 0 0 Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes. 287782 105.129 Field Assets - State Modification 37.054.173 0 0 0 0 International depreciation of legal fees associated with there-locasing dependint for addition methods for computing deductible periodic depletion for book and tax purposes. 287863 105.129 Field Assets - State Modification (Federal Detriment) (12.98.981) 0 0 0 0 International depreciation. 287864 100.120 Income Tax Property Flow-through (275,427.986)						, i i i i i i i i i i i i i i i i i i i		
22775 10.100 Bock Cost Depletion - Addback $(5.916.80)$ $(6.916.80)$		-		-		(912,329)		transferred to plant-in-service.
28776 610.10N Amortization NOPAs 99-00 RAR 263,758,758 263,758,758 <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td>						0		
287771 110.205 Tax Depletion-SRC 517.586 517.586 0 0 0 Book-tax difference related to differences related to differences related to difference						0		Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation
Zarge2 105.129 Fixed Assets - State Modification 37,054,173 0 0 37,054,173 0 Rax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that 287962 105.129 Fixed Assets - State Modification (Federal Detriment) (12,988,961) 0 37,054,173 0 Rax adjustment to account for the difference between federal and state depreciation 287963 105.129 Fixed Assets - State Modification (Federal Detriment) (12,988,961) 0 (12,988,961) 0 Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation 287648 100.120 Income Tax Propenty Flow-through (275,427,966) (275,427,966) 0 0 Rocuming adjustment to record the amount of tax benefit associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compare to book income. Rounding 2 0 0 0 0 0 0 0 state fact and adjustment to record the state tax adjustment to record the schanged from prior years. There has been no change in calculation method of the balance. Note: This account description has changed from prior years. There has been no change in ca	297771 440.000	5 Tay Depletion SPC	547 500	547 500	0			
Z87963 105.129 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 (12,968,961) 0 (12,968,961) 0 (12,968,961) 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 (12,968,961) 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 0 Fixed Assets - State Modification (Federal Detriment) (12,968,961) 0 0 Fixed Assets - State Modification (Federal And State depreciation) 287648 100.120 Income Tax Property Flow-through (275,427,966) (275,427,966) 0 0 O				,		37 054 172		
287648 100.120 Income Tax Property Flow-through (275,427,966) <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>have not adopted bonus depreciation.</td></t<>								have not adopted bonus depreciation.
Rounding 2 2 0 0 Subtotal <p275< td=""> (3,505,555,55) (30,0002,989) 0 (3,196,505,655) 0 Less FASB 109 Above if not separately removed (275,427,966) (275,427,966) 0 0 0 0 0 0 0 0 0 0 0 0</p275<>					0	(12,908,901)	0	methodologies; primarily resulting from states that have not adopted bonus depreciation.
Subtletal - p275 (3,505, 553, 564) (309, 002, 969) 0 (3,196, 550, 665) 0 Less FASB 109 Above if not separately removed (275, 427, 966) (275, 427, 966) 0	207040 100.120	noune rex i oper y flor-tillougi	(213,421,900)	(213,421,900)	0	0	0	customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Less FASB 109 Above if not separately removed (275,427,966) (275,427,966) 0 <t< td=""><td>Rounding Subtotal - p275</td><td></td><td>2</td><td>(309 002 080)</td><td></td><td></td><td></td><td></td></t<>	Rounding Subtotal - p275		2	(309 002 080)				
	Less FASB 109 Abov			(275,427,966)	0	0	0	
	Less FASB 106 Abov Total	ve if not separately removed	0 (3,229,625,688)	0 (33,575,023)	0		0	

Instructions for Account 282: Production are directly assigned to Column C

2. ADIT items related only to Transmission are directly assigned to Column D

3. ADIT items related to Plant and not in Columns C & D are included in Column E

4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

	A	в	с	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification (SUMMARIES)

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet Schedule ADIT-283						
Account 283	1					
Regulatory Assets:						
287570 415.701 Regulatory Asset - CA - Deferred Intervenor Funding	(12,480)	(12,480)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287571 415.702 Regulatory Asset - Lake Side Liq.	(370,848)	(370,848)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573 415.873 Deferred Excess Net Power Costs - WA Hydro	(309,941)	(309,941)	0	0		Regulatory asset associated with Washington allocated net power costs.
287576 430.110 Regulatory Asset Balance Reclass	(2,877,427)	(2,877,427)	0	0		Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577 415.820 Contra Pension Regulatory Asset MMT & CTG _OR	2,695,444	2,695,444	0	0		Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287578 415.821 Contra Pension Regulatory Asset MMT & CTG _WY	0	0	0	0		Regulatory asset associated with the Wyoming allocated share of a pension curtailment gain and measurement date change transition adjustment recorded in December 2008.
287579 415.822 Regulatory Asset _ Pension MMT -UT	(644,809)	(644,809)	0	0		Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287580 415.823 Contra Pension Regulatory Asset CTG - UT	0	0	0	0		Regulatory asset established for the Utah allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287581 415.824 Contra Pension Regulatory Asset MMT & CTG _CA	244,193	244,193	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitiona adjustment recorded in December 2008.
287582 415.825 Contra Pension Regulatory Asset CTG - WA	386,327	386,327	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287584 415.827 Regulatory Asset - Post - Ret MMT -OR	(512,810)	(512,810)	0	0		Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287585 415.828 Regulatory Asset - Post - Ret MMT - WY	0	0	0	0		Regulatory asset established for the Wyoming allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586 415.829 Regulatory Asset - Post - Ret MMT - UT	(634,498)	(634,498)	0	0		Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588 415.831 Regulatory Asset - Post - Ret MMT -CA	(46,458)	(46,458)	0	0		Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287590 415.840 Regulatory Asset-Deferred OR Independent Evaluator Fees	72,825	72,825	0	0		Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591 415.301 Environmental Costs - WA	284,741	284,741	0	0		Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593 415.874 Deferred Excess Net Power Costs - WY	(13,545,486)	(13,545,486)	0	0		Regulatory asset established for recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287596 415.892 Deferred Excess Net Power Costs - ID	(8,827,859)	(8,827,859)	0	0	0	Regulatory asset established for recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287597 415.703 Goodnoe Hills Liquidation Damages - WY	(177,421)	(177,421)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generatin plant.
287614 430.100 Demand Side Management Regulatory Assets	1,231,174	1,231,174	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634 415.300 Environmental Clean-up Accrual	(8,434,207)	(8,434,207)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287635 415.500 Cholla Plant Transaction Costs-APS Amortization	(2,378,341)	(2,378,341)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287639 415.510 WA Disallowed Colstrip #3-Write-off	(179,915)	(179,915)	0	0		Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287640 415.680 OR Deferred Intervenor Funding Grants	(131,176)	(131,176)	0	0		Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rate
287642 105.400b ARO Regulatory Assets	(18,580,331)	(18,580,331)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647 425.100 ID Deferred Intervenor Funding	(22,277)	(22,277)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287649 730.170 Regulatory assets - FAS 133	(99,884,246)	(99,884,246)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685 425.380 BPA Idaho Balancing Account	(491,372)	(491,372)	0	0	0	Regulatory asset established for the idaho allocated portion of a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287728 415.800 RTO Grid West N/R Allowance for Doubtful	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287738 320.270 Regulatory Asset - FAS 158 Pension Liability Adj.	(216,744,992)	(216,744,992)	0	0		Regulatory asset established to track the recoverable expenses associated with pension liability.
287739 320.280 Regulatory Asset - FAS 158 Post Ret. Liability.	(61,214,543)	(61,214,543)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747 705.240 CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287760 415.896 Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287779 415.850 Unrecovered Plant-Powerdale	(841,418)	(841,418)	0	0	0	Regulary asset established for the unrecovered portion of the Powerdale hydrodectric generating facility and decommissioning costs The Powerdale hydrodectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.

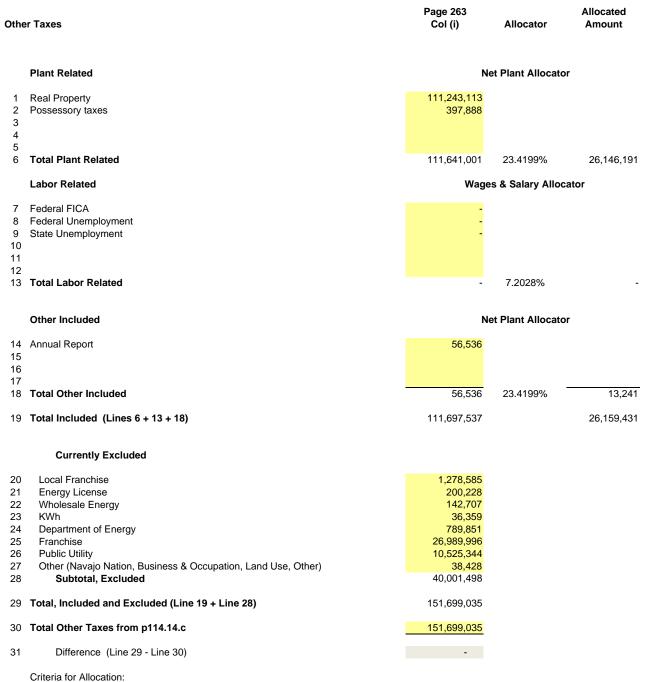
		A	в	C Gas. Prod.	D	E	F	G
Description		Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
	415.870	Deferred Excess Net Power Costs-CA	(799,664)	(799,664)	0	0		Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880	Deferred UT Independent Evaluation Fee	(28,744)	(28,744)	0	0		0 Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900	OR SB 408 Recovery	(2,621,620)	(2,621,620)	0	0		0 Regulatory asset established for an Oregon law that requires the recovery or refund of the difference between taxes collected in rates and taxes paid to units of government as defined by the statute and its administrative rules.
287787	415.895	OR _RCAC Sep-Dec 07 Deferred	3,346	3,346	0	0		0 Regulatory asset established for the Oregon renewable resource adjustment clause which allows costs incurred for compliance with a renewable portfolio standard to be recoverable through rates.
287789	415.804	RTO Grid West Notes Receivable - OR	0	0	0	0		0 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287860	415.855	CA - January 2010 Storm Costs	(25,045)	(25,045)	0	0		0 Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857	ID - Deferred Overburden Costs	(66,813)	(66,813)	0	0		0 Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893	OR - MEHC Transition Service Costs	(346,305)	(346,305)	0	0		0 Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287863	415.851	Powerdale Decommissioning Reg Asset - CA	(12,550)	(12,550)	0	0		I Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to California. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	Powerdale Decommissioning Reg Asset - ID	(80,730)	(80,730)	0	0		0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to ldaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287865	415.853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0		0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Oregon. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being registed.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(242,446)	(242,446)	0	0		0 Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287867	415.856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0		0 Regularry asset established for the unrecovered portion of the Powerdale hydroslectric generating facility and decommissioning costs allocable to Wyoming. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287868	415.858	WY - Deferred Overburden Costs	(185,200)	(185,200)	0	0		0 Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287869	415.859	WY Deferred Advertising Costs	0	0	0	0		0 Regulatory assets established to record adverting costs associated with educating Wyoming customers on rate design.
287870	415.865	Reg Asset - Utah Major Plant Additions	0	0	0	0		0 Regulatory asset established for a Utah order approving rate recovery on several major plant additions, but for which the rate effective date was delayed.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(482,147)	(482,147)	0	0		0 Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(97,011)	(97,011)	0	0		O Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
		Tax Adj on Post-Retirement Benefits ID	(233,395)	(233,395)	0	0		I Requisitory asset established for the tidsho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0		I Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-interment benefits was limited by the Patient Protection and Affordable Care Act of 2010.
		Tax Adj on Post-Retirement Benefits UT	(1,639,578)	(1,639,578)	0	0		Q Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287876	720.845	Tax Adj on Post-Retirement Benefits WA	0	0	0	0		Q Regulatory asset established for the Washington allocated profice of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(636,591)	(636,591)	0	0		O Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Alfordable Care Act of 2010.
287878	415.406	Reg Asset - Utah ECAM	(25,725,943)	(25,725,943)	0	0		0 Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(2,611,321)	(2,611,321)	0	0		The start your cost adjustment mechanism (EC-WM). O Regulatory save established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880	415.897	Reg Asset MEHC Transition Service Costs - CA	(16,909)	(16,909)	0	0		0 Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705	Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	0	0		O Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287882	415.876	Deferred Excess Net Power Costs - OR	23,314	23,314	0	0		0 Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883	430.116	Def Tax Liabi for Reg Asset Federal Interest Expense - ID	(103,000)	(103,000)				Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustained portion of the repair deduction.
		Reg Asset - CA Solar Feed in Tariff	93,493	93,493				Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
		Regulatory Asset - Frozen MTM	(70,949,066)	(70,949,066)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
		Deferral of Renewable Energy Credit - UT	6,314	6,314				Regulatory liability established for the portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287888	415.882	Deferral of Renewable Energy Credit - WA	(258,576)	(258,576)				Regulatory fability established for the portion of Washington renewable energy credits included in rates that differ from actual renewable energy credits for the period of January 2009 through March 2011.

	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287889	415.883 Deferral of Renewable Energy Credit - WY	196,269	196,269				Regulatory liability established for the portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287942	430.112 Reg Asset - Other - Balance Reclass	(519,176)	(519,176)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287943	430.113 Reg Asset - Def NPC Balance Reclass	(225,897)	(225,897)	0	0		Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114 Reg Asset Federal Interest Expense–UT	(748,631)	(748,631)	0	0		Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in
207 344		(740,031)	(740,001)	0	Ŭ	0	Utah rates.
287945	720.840 Reg Asset Tax Adj on Post Retirement Benefits - Gross	0	0	0	0	0	Regulatory asset established for the recovery of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287947	415.501 Cholla Plant Transaction Costs - APS Amortization - ID	69,868	69,868	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502 Cholla Plant Transaction Costs - APS Amortization - OR	114,026	114,026	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503 Cholla Plant Transaction Costs - APS Amortization - WA	205,550	205,550	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287961	430.115 Reg Asset Federal Interest Expense–WY	(201,647)	(201,647)	0	0		Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Wyoming rates.
287964	100.120 Reg Asset - Income Tax Property Flow-through	(168,459,871)	(168,459,871)	0	0	0	Deferred income tax associated with the regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Other:							Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287575	425.125 Deferred Coal Cost - Arch Settlement	1	1	0	0		Asset accrued for a settlement gain which included a new coal supply agreement. Settlement gain is being amortized over a three-year period.
287653	425.250 TGS Buyout	(47,469)	(47,469)	0	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287656	425.280 Joseph Settlement	(317,169)	(317,169)	0	0		Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287661	425.360 Hermiston Swap	(1,601,833)	(1,601,833)	0	0		Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100 Prepaid Taxes - OR PUC	(274,102)	(274,102)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120 Prepaid Taxes - UT PUC	(875,924)	(875,924)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130 Prepaid Taxes - ID PUC	(90,033)	(90,033)	0	0		Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180 Prepaid Membership Fees	(1,539,154)	(1,539,154)	0	0		Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100 Post Merger Loss-Reacquisition Debt - Addback	(3,672,481)	(3,672,481)	0	0		Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200 Prepaid Taxes - Property Taxes	(5,821,396)	0	0	(5,821,396)		Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803 RTO Grid West Note Receivable - w/o - WA	0	0	0	0		Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310 N. Umpqua Settlement Agreement	(9,737,231)	(9,737,231)	0	0		Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287770	120.205 Trapper Mining Stock Basis	(1,610,936)	(1,610,936)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287772	505.800 State Tax Deduction on Fed TR	(15,723)	(15,723)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.
287859	910.935 Unrealized Gain/Loss from Trading Securities	0		0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241 Malin SHL (Tax Int Tax Rent + Book Depreciations)	(2,943,377)	(2,943,377)	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287891	505.180 Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: The balance and activity of this account were previously in SAP Account 287921.
287921	505.501 Federal Benefit of Federal Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287922	505.502 Federal Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923	505.805 Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.

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			Gas, Prod,		_		-
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
	505.503 State Benefit of Federal Interest - IRHI	Company	Neiateu	Related	Neiateu		Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
201324		Ŭ	Ŭ	0	Ū	0	
287925	505.504 State Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926	505.810 Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287965	415.836 Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834 Non-current Asset - Frozen MTM	(181,486)	(181,486)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287967	320.290 Long-term Prepaid IBEW 57 Pension Contribution	(2,144,818)	0	0	0	(2,144,818)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Rounding		13	13	0	0	0	
Subtotal - p27	7	(746,721,727)	(738,755,513)	0	(5,821,396)	(2,144,818)	
Less FASB 10	9 Above if not separately removed	(168,459,871)	(168,459,871)	0	0	0	
Less FASB 10	6 Above if not separately removed	0	0	0	0	0	
Total		(578,261,856)	(570,295,642)	0	(5,821,396)	(2,144,818)	

Instructions for Account 283: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT items related on yo to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to be not in Columns C & D are included in Column F 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore If the Item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Attachment 2 - Taxes Other Than Income Worksheet



A Other taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Net Plant Allocator. If the taxes are 100% recovered at retail, they shall not be included.

B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail, they shall not be included.

C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

D Other taxes, except as provided for in A, B and C above, which are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service, will be allocated based on the Net Plant Allocator; provided, however, that overheads shall be treated, as described in footnote B above.

E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Attachment 3 - Revenue Credit Worksheet

	Account 454 - Rent from Electric Property		
1	Rent from Electric Property - Transmission Related		4,724,923
~	Account 456 - Other Electric Revenues (Note 1)		00 000 704
2	Transmission for Others (Note 3)		29,062,761
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)		
4	Short-term firm and non-firm service revenues for which the load is not included in the divisor		110,524,856
	received by Transmission Owner		
F	Excilition Charges including Interconnection Agreements (Note 2)		
5	Facilities Charges including Interconnection Agreements (Note 2)		
6	Gross Revenue Credits	(Sum Lines 1-5)	144,312,540
		. ,	
7	Note 1: All revenues related to transmission that are received as a transmission owner (i.e.,		
	not received as a LSE), for which the cost of the service is recovered under this formula,		
	except as specifically provided for elsewhere in this Attachment or elsewhere in the formula,		
	will be included as a revenue credit or included in the peak on line 150 of Appendix A.		
8	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are		
	included in the Rates, the associated revenues are included in the Rates. If the costs		
	associated with the Directly Assigned Transmission Facility Charges are not included in the		
	Rates, the associated revenues are not included in the Rates.		
9	Note 3: If the facilities associated with the revenues are not included in the formula, the		
3	Note 5. In the facilities associated with the revenues are not included in the formula, the		

revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities.

345,747,779

5.92%

5.03%

11.90%

2.76%

0.02%

6.32%

9.09%

244,550,475

Line 26 + Line 36 from below

(Line 2 / Line 12)

(Line 3 / Line 13)

(Line 16 * Line 19)

(Line 17 * Line 20)

(Line 18 * Line 21)

(Line 1 * Line 25)

(Sum Lines 22 to 24)

Fixed

PacifiCorp

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

В	100 Basis Point increase in ROE			1.00%
Return C	alculation		Appendix A Line or Source Reference	
1	Rate Base		(Attachment A Line 58)	2,689,223,515
2	Long Term Interest		(Attachment A Line 95)	370,230,919
3	Preferred Dividends		Attachment 5	2,049,846
4	Common Stock Proprietary Capital		Attachment 5	7,311,383,365
5	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	-8,008,666
6	Less Preferred Stock		(Attachment A Line 99)	40,733,100
7	Less Account 216.1		Attachment 5	147,159,907
8	Total Common Stock		(Line 4 - 5 - 6 - 7)	7,131,499,024
	Capitalization			
9	Long Term Debt		Attachment 5	6,264,398,000
10	Less Loss on Reacquired Debt		Attachment 5	10,561,823
11	Plus Gain on Reacquired Debt		Attachment 5	0
12	Total Long Term Debt		(Line 9 - 10 + 11)	6,253,836,177
13	Preferred Stock		Attachment 5	40,733,100
14	Common Stock		(Line 8)	7,131,499,024
15	Total Capitalization		(Sum Lines 12 to 14)	13,426,068,301
16	Debt %	Total Long Term Debt	(Line 12 / Line 15)	46.58%
17	Preferred %	Preferred Stock	(Line 13 / Line 15)	0.30%
18	Common %	Common Stock	(Line 14 / Line 15)	53.12%

Total Long Term Debt Preferred Stock

Total Long Term Debt (WCLTD)

Common Stock

Preferred Stock

Common Stock

Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes

Debt Cost

Preferred Cost

Common Cost

Weighted Cost of Debt

Rate of Return on Rate Base (ROR)

Weighted Cost of Preferred

Weighted Cost of Common

Investment Return = Rate Base * Rate of Return

А

19

20

21

22

23

24

25

26

C

34	ITC Adjust. Allocated to Trans Grossed Up (Line 33 * (1 / (1 - Line 30)		-3,020,52	
33	Amortized Investment Tax Cre	dit	Attachment 5	(1,874,204)
	ITC Adjustment			
32	1 / (1-T)			161.16%
31	CIT = T / (1-T)			61.16%
30	T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		37.95%
29	p = percent of federal income tax deductible for state purposes		Per State Tax Code	0.00%
28	SIT=State Income Tax Rate or Composite			35.00% 4.54%
27	Income Tax Rates FIT=Federal Income Tax Rate			25.000

Attachment 5 - Cost Support

				Attachme
lant in Se	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s	s and instructions		
1	Calculation of Transmission Plant In Service	Source	Year	Balance
2	December	p206.58.b	2010	4,339,114,233
3	January	Monthly Balances	2011	4,344,095,205
4	February	Monthly Balances	2011	4,381,041,426
5	March	Monthly Balances	2011	4,384,438,350
6	April	Monthly Balances	2011	4,396,197,342
7	May	Monthly Balances	2011	4,442,262,160
8	June	Monthly Balances	2011	4,455,084,856
9	July	Monthly Balances	2011	4,465,733,541
10	August	Monthly Balances	2011	4,470,649,820
11	September	Monthly Balances	2011	4,471,802,532
12	October	Monthly Balances	2011	4,475,907,391
13	November	Monthly Balances	2011	4,485,321,623
14	December	p207.58.g	2011	4,500,418,059
15	Transmission Plant In Service	(sum lines 2-14) /13		4,431,697,426
16	Calculation of Distribution Plant In Service	Source		
17	December	p206.75.b	2010	5,487,299,014
18	January	Monthly Balances	2010	5,496,478,084
19	February	Monthly Balances	2011	5,506,764,380
20	March	Monthly Balances	2011	5,515,237,041
20	April	Monthly Balances	2011	5,515,237,041
22	May	Monthly Balances	2011	5,544,695,651
23	June	Monthly Balances	2011	5,564,334,920
23	July	Monthly Balances	2011	5,576,898,463
25	August	Monthly Balances	2011	5,597,218,462
26	September	Monthly Balances	2011	5,609,097,780
27	October	Monthly Balances	2011	5,622,119,774
28	November	Monthly Balances	2011	5,638,671,790
29	December	p207.75.g	2011	5,678,900,414
30	Distribution Plant In Service	(sum lines 17-29) /13	2011	5,566,351,078
		. ,		.,,
31	Calculation of Intangible Plant In Service	Source		
32	December	p204.5.b	2010	847,651,696
33	December	p205.5.g	2011	853,462,120
34	Intangible Plant In Service	(sum lines 32 & 33) /2		850,556,908
35	Calculation of General Plant In Service	Source		
		p206.99.b	2010	1 212 647 000
36	December		2010	1,213,647,890
37 38	December General Plant In Service	p207.99.g (sum lines 36 & 37) /2	2011	1,316,569,190 1,265,108,540
		(auti inica 30 di 37 / 2		1,200,100,040
39	Calculation of Production Plant In Service	Source		
40	December	p204.46b	2010	9,892,359,008
41	January	Monthly Balances	2010	9,885,121,813
42	February	Monthly Balances	2011	9,864,041,812
43	March	Monthly Balances	2011	9,889,010,751
44	April	Monthly Balances	2011	10,130,499,358
45	May	Monthly Balances	2011	10,110,935,278
46	March	Monthly Balances	2011	10,115,299,443
47	April	Monthly Balances	2011	10,128,705,978
48	August	Monthly Balances	2011	10,151,098,034
49	September	Monthly Balances	2011	10,134,312,856
50	October	Monthly Balances	2011	10,140,548,113
51	November	Monthly Balances	2011	10,359,136,714
52	December	p205.46.g	2011	10,420,953,789
53	Production Plant In Service	(sum lines 40-52) /13		10,094,001,765
54	Electric Plant Sold	p207.102.g		(779,590)
		r=9		(. 10,000)
55	Total Plant In Service	(sum lines 15, 30, 34, 38, & 53	i,)	22,206,936,127

Attachment 5 - Cost Support

					Attacl	achment 5 - Cost Support
cumulate	ed Depreciation Worksheet Attachment A Line #s. Des	criptions, Notes, Form 1 Page #s and	Instructions			Details
6	Calculation of Transmission Accumulated Depreciation	Source	Year		Balance	
	December	Prior year p219.25	2010		1,172,814,664	4
	January	Monthly Balances	2011		1,173,195,626	6
)	February	Monthly Balances	2011		1,177,022,339	
C	March	Monthly Balances	2011		1,180,045,268	
1	April	Monthly Balances	2011		1,185,679,313	3
52	May	Monthly Balances	2011		1,188,979,721	
33	June	Monthly Balances	2011		1,194,964,543	
64	July	Monthly Balances	2011		1,199,983,906	
6 6	August September	Monthly Balances Monthly Balances	2011 2011		1,199,517,589 1,204,907,484	
50 57	October	Monthly Balances	2011		1,214,804,003	
57 58	November	Monthly Balances	2011		1,221,492,897	
59 59	December	p219.25	2011		1,224,958,546	
70	Transmission Accumulated Depreciation	(sum lines 57-69) /13	2011		1,195,258,915	
		(.,,,	-
'1	Calculation of Distribution Accumulated Depreciation	Source				
2	December	Prior year p219.26	2010		2,072,617,011	1
3	January	Monthly Balances	2011		2,078,398,545	
4	February	Monthly Balances	2011		2,086,988,617	
'5	March	Monthly Balances	2011		2,096,704,132	
6	April	Monthly Balances	2011		2,106,076,297	
7	May	Monthly Balances	2011		2,115,766,638	
78 79	June	Monthly Balances Monthly Balances	2011 2011		2,123,033,929 2,129,332,470	
9 80	July August	Monthly Balances	2011 2011		2,129,332,470 2,135,930,727	
50 31	September	Monthly Balances	2011		2,135,930,727 2,140,473,780	
32	October	Monthly Balances	2011		2,142,886,724	
33	November	Monthly Balances	2011		2,150,671,982	
4	December	p219.26	2011		2,160,071,159	
5	Distribution Accumulated Depreciation	(sum lines 72-84) /13	2011		2,118,380,924	<u>-</u> 4
		. ,				
36	Calculation of Intangible Accumulated Depreciation	Source				
37	December	Prior year p200.21.c	2010		471,575,613	3
38	December	p200.21c	2011		497,114,808	8
89	Accumulated Intangible Depreciation	(sum lines 87 & 88) /2			484,345,211	1
90	Calculation of General Accumulated Depreciation	Source				
90 91	December	Prior year p219.28	2010		446,986,081	
92 93	December Accumulated General Depreciation	p219.28 (sum lines 91 & 92) /2	2011		477,043,369 462,014,725	
5		(3011 11163 31 6 32) 72			402,014,723	
94	Calculation of Production Accumulated Depreciation	Source				
5	December	Prior year p219	2010		3,201,246,949	9
6	January	Monthly Balances	2011		3,171,683,081	
7	February	Monthly Balances	2011		3,169,511,809	9
8	March	Monthly Balances	2011		3,169,022,567	
9	April	Monthly Balances	2011		3,183,161,085	
00	May	Monthly Balances	2011		3,171,590,107	
01	June	Monthly Balances	2011		3,126,050,026	
02 03	July August	Monthly Balances Monthly Balances	2011 2011		3,142,689,089 3,160,950,524	
)4	September	Monthly Balances	2011		3,176,599,420	
)4)5	October	Monthly Balances	2011		3,177,479,095	
)6	November	Monthly Balances	2011		3,192,066,462	
07	December	p219.20 thru 219.24	2011		3,200,107,939	
08	Production Accumulated Depreciation	(sum lines 95-107) /13	2011		3,172,473,704	4
09	Total Accumulated Depreciation	(sum lines 70, 85, 89, 93, & 10	8)		7,432,473,479	9
terials &	Supplies					
15	Undistributed Stores Expense		Prior Year	227.16c		
-	- · · · · · · · · · · · · · · · · · · ·		Current Year			
			Average			
	Construction Materials & Supplies			227 50		
18	Construction Materials & Supplies		Prior Year	227.5c		71,053,270
			Current Year			106,787,597
			Average			88,920,434
				227.8c		718,031
51	Transmission Materials & Supplies		Prior Year	227.00		
51	Transmission Materials & Supplies		Current Year Average	227.00		507,347 612,689

Enclosure No. 2 30 of 38

PacifiCorp

Attachment 5 - Cost Support

ITC Adjustment					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instruction	15	Form No. 1 Amount	Transmission Related		n Details
125 Amortized Investment Tax Credit	Company Records / 266.8.f	3,498,656	1,874,204	1,624,452	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Fo	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					transmission Related				Details
28 Land Held for Future Use	(Note B)	Prior Year	p.214.47d &	17,678,149	721,048	16,957,101				
	(Note K)	Current Year	p.214.47d &	20,136,120	2,996,636	17,139,484				
		Average			1,858,842					
					1,858,842		E	alance for Appendix	A	
				Form No. 1	Transmission			General Related	TOTAL	
Appendix A Line #s, Descriptions, Notes, Fe	orm No. 1 Pag			Amount	Related	General Related		Func to Tx	ASSIGNED	Details
26 General Plant Account 397 Directly Assigned to Transmission		(Note H)	p.207.94g Prior Year	259,841,810	68,591,908	76,346,954	6.8551%	5,233,629	73,825,537	
			p.207.94g Current Year	298,389,515	75,515,148	93,699,367	7.2028%	6,749,004	82,264,152	
			Average	279,115,663	72,053,528	85,023,160			78,044,845	
32 Accumulated General Depreciation Associated with Account 397		(Note H)	Prior Year	62,381,112	14,019,017	14,958,911	6.8551%	1,025,442	15,044,459	
			Current Year	78,062,438	17,607,943	20,817,128	7.2028%	1,499,422	19,107,365	
			Average	70,221,775	15,813,480	17,888,020			17,075,912	
83 Amount of General Depreciation Expense Associated with Account	t 397	(Note H)	Prior Year	11,223,089	2,522,185	2,691,282	6.8551%	184,489	2,706,674	
			Current Year	11,981,371	2,702,546	3,195,106	7.2028%	230,138	2,932,684	
			Average	11,602,230	2,612,365	2,943,194		L	2,819,679	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Allocated Administrative & General Expenses		Total	Adjusted Total	Details	
Fixed PBOP expense 64 Actual PBOP expense 75 Property Insurance Account 924	FERC Authorized Company Records 323.185b	15,236,246 15,417,672 24,984,814	-181,426 Current year actual PBOP expense 24,984,814		

Regulatory Expense Related to Transmission Cost Support

			Form No. 1	Transmission	Non- transmission	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Related	Related	Details
Directly	Directly Assigned A&G					
72 Re	gulatory Commission Exp Account 928	(Note E) p323.189b	21,857,100	4,185,655	17,671,445	Transmission-related items include annual fee, annual land use fee, and transmission rate case expenses

Attachment 5 - Cost Support

Safety Related Advertising Cost Support					
				Non-safety	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Safety Related	Related	Details
Directly Assigned A&G					
76 General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download

MultiState Workpaper

Appendix A Line #s, Descriptions, Notes, Form No. 1 F	State 1	State 2	State 3	State 4	State 5	Details	
Income Tax Rates							
121 SIT=State Income Tax Rate or Composite	(Note G)	4.54%					

Education and Out Reach Cost Support

	Form No. 1	Education &			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Outreach	Other	Details
Directly Assigned A&G					
73 General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Excluded Transmission Facilities Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 139 Excluded Transmission Facilities	General Description of the Facilities
Instructions: Remove book value of investments not to be included in transmission plant in service for filing If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used: Example A Total investment in Substation 1,000,000 B Identifiable investment in Transmission (provide workpaper) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000	Enter \$ 215,201,071 Or Enter \$
D Amount to be excluded (A x (C / (B + C))) 444,444	Add more lines if necessary

Prepayments and Prepaid Pension Asset

							Fur	ctionalized to	
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjustments	Prepayments	W&S Allocator	тх	Description of the Prepayments
43 Prepayments									
Prepayments	(Note K & N)	Current Year Prior Year Average	Form 1 p111.57.c Form 1 p111.57.c	113,503,388 392,988,760	67,080,728 344,671,476	46,422,660 48,317,284	7.2028% 6.8551%	3,343,744 Remov 3,312,178 3,327,961	ves intercompany tax prepayments. See note K.

Attachment 5 - Cost Support

Adjustr	Jjustments to Transmission O&M											
	Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #	s and Instructions	Total Adjustme	Transmission nts Related	Detaile							
	Appendix A Line #5, Descriptions, Notes, Form No. 1 Page #		Total Aujustine	no nome	Details							
59	Transmission O&M	p.321.112.b	204,716,008	204,716,008	Adjustment for Ancillary Services Accounts 561.0-5							
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565	p.321.84-89b p.321.96.b	8,778,342 138,234,854	8,778,342 138,234,854	Adjustment for Anchary Services Accounts 561.0-5 None							

Facility Credits under Section 30.9 of the OATT

	· · · · · · · · · · · · · · · · · · ·		
	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
	Net Revenue Requirement		
159	Facility Credits under Section 30.9 of the OATT	-	None
161	Interest on Network Upgrade Facilities	725,944	None

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount	Description & Documentation
Network Upgrade Balance		
Prior Year Enter negative	(56,747,138) (54,006,438)	
Current Year Enter negative	(54,006,438)	
56 Network Upgrade Balance Average	(55,376,788)	

Load Cost Support

		12 CP Monthly	
Appendix A Line #s, Descriptions, Notes	Form No. 1 Page #s and Instructions	Peak (MW)	Description & Documentation
Network Zonal Service Rate			
163 12 CP Monthly Peak (MW)	(Note I) FERC Form 1 page 400	14,600	FERC Form 1 page 400

Depreciation Expense

	Description & Documentation
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total
81 Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H) 336.7bd 82 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) 336.10bd	84,271,946 39,423,147

Captial Structure

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions Beginning of Year 95 Long Term Interest 117.62-66.c 96 Preferred Dividends 118.29c 97 Proprietary Capital 112.16c 97 Proprietary Capital 112.16c 98 Less Accumulated Other Comprehensive Income Accour 112.15c 7,311,050,837	End of Year 370,230,919 2,049,846 7,311,715,892 (9,055,432)	2,049,846 7,311,383,365
96 Preferred Dividends 118.29c (enter positive) 97 Proprietary Capital 112.16c 7,311,050,837 98 Less Accumulated Other Comprehensive Income Accou 112.15c (6,961,889)	2,049,846 7,311,715,892	2,049,846 7,311,383,365
Common Stock 7 97 Proprietary Capital 112.16c 7,311,050,837 98 Less Accumulated Other Comprehensive Income Account 12.15c (6,961,889)	7,311,715,892	7,311,383,365
97 Proprietary Capital 112.16c 7,311,050,837 98 Less Accumulated Other Comprehensive Income Account12.15c (6,961,899)		
98 Less Accumulated Other Comprehensive Income Accou 112.15c (6,961,899)		
	(0.0EE 422)	(0.000.000)
	(9,055,432)	(8,008,666)
99 Less Preferred Stock (Line 106) 40,733,100	40,733,100	40,733,100
100 Less Account 216.1 112.12c 142,404,172	151,915,641	147,159,907
101 Total Common Stock (Line 97 - 98 - 99 - 100) 7,134,875,464	7,128,122,583	7,131,499,024
Capitalization		
102 Long Term Debt 112.18-19c, 112.21c 6,357,741,000	6,171,055,000	6,264,398,000
103 Less Loss on Reacquired Debt 111.81c 11,446,745	9,676,901	10,561,823
104 Plus Gain on Reacquired Debt 113.61c -		· · ·
105 Total Long Term Debt (Line 102 - 103 + 104) 6,346,294,255	6,161,378,099	6,253,836,177
106 Preferred Stock 112.3c 40,733,100	40,733,100	40,733,100
107 Common Stock (Line 101) 7,134,875,464	7,128,122,583	7,131,499,024
108 Total Capitalization (Sum Lines 105 to 107) 13,521,902,819	13,330,233,782	13,426,068,301

Attachment 6 - Estimate and Reconciliation Worksheet

Exec Summary 1 April 2 April

Step Month

Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) Year 2

- TO adds weighted Cap Adds to plant in service in Formula 3 April Year 2
- 4 May Post results of Step 3 Year 2

Year

5 June Year 2 Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)

Action

- 6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
- 7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
- 8 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10 May 11 June Post results of Step 9 on PacifiCorp OASIS web site Year 3
- Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 May 31, 2013) Year 3

TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) 1 April Year 2

\$ 359,778,122 Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) 2 April Year 2

CWID	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY) Balance Dec (prior yr.)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting 12	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
Jan	15,291,338		1,570,431								1,570,431	12	175,850,381	18,059,962		14,654,198	1,504,997		
Feb	25,815,107		12,271,755								12,271,755	10.5	271,058,625	128,853,424		22,588,219	10,737,785		
Mar	9,563,054		902,830								902,830	9.5	90,849,016	8,576,881		7,570,751	714,740		
Apr	3,286,742		3.094.354								3,094,354	8.5	27,937,310	26,302,013		2,328,109	2,191,834		
May	49,183,135		1.291.810	8.362.000							9,653,810	7.5	368,873,509	72,403,575		30,739,459	6,033,631		
Jun	49,163,135 33,055,814		490,845	6,302,000							490,845	6.5	214,862,793	3,190,493	-	17,905,233	265,874		
Jul	10,469,496		52,116		-						52,116	5.5	57,582,230	286,638		4,798,519	23,887		
Aug	8,654,159		3,254,265								3,254,265	4.5	38,943,715	14,644,193		3,245,310	1,220,349		
Sep	3,569,853		2,916,187				-				2,916,187	3.5	12,494,486	10,206,655		1,041,207	850,555		
Oct	14,319,454		-									2.5	35,798,634			2,983,219			
Nov	4,380,840											1.5	6,571,259			547,605			
Dec	40,841,187		-				-					0.5	20,420,594			1,701,716			
Total	218,430,179		25,844,593	8,362,000							34,206,593		1,321,242,551	282,523,832	-	110,103,546	23,543,653		
New Tr	ansmission Plant Additions and	CWIP (weighted by month:	is in service)																
														Input to Line 17 of Appen	dix A	110,103,546	23,543,653		133,647,199
													h	nput to Line 35 of Append	lix A				
													1	Annth In Service		5.95	3 74		

Input to Line 17 of Appendix A	110,103,546	23,543,653
Input to Line 35 of Appendix A		
Month In Service	5.95	3.74

TO adds weighted Cap Adds to plant in service in Formula 3 April Year 2 \$

Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)

- Post results of Step 3 4 May Year 2 \$ -Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)
- Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 May 31, 2012) 5 June Year 2
 - \$ -

6 April Year 3 TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)

\$ Rev Reg based on Prior Year data Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 161,303,826 Input to Formula Line 16

Add weighted Cap Adds actually placed in service in Year 2

CWID	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY) Balance Dec (prior yr.)	(B) Monthly Additions Energy Gateway PLACEHOLDERS	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
Jan	3.307.165	- EAGENOEDERS	1.673.807								1.673.807	11.5	38,032,399	19,248,784		3.169.367	1,604,065		
Feb	20,553,447		14,170,108		2,222,665						16,392,773	10.5	215,811,197	172,124,118		17,984,266	14,343,676		
Mar	4.603.299		1,016,290		(2,222,665)						(1,206,375)	9.5	43,731,339	(11,460,564)		3,644,278	(955,047)		
Apr	10,950,885		808.107		(2,222,000)						808.107	8.5	93,082,522	6.868.911		7.756.877	572,409		
May	46.660.043		(595,225)								(595,225)	7.5	349,950,325	(4,464,187)		29.162.527	(372,016)		
Jun	6.777.375		2.724.356	3,320,965							6.045.321	6.5	44,052,938	39,294,586		3.671.078	3.274.549		
Jul	10.422.013		185.024	41,648							226.672	5.5	57,321,070	1,246,696		4,776,756	103.891		
Aug	4.770.838		124.192	21.249							145.441	4.5	21,468,772	654.485		1,789.064	54,540		
	(1,115,909)		233.462	2.035.158							2.268.620	3.5	(3,905,681)	7,940,172		(325.473)	661.681		
Sep			233,462 43.167								2,208,020	2.5				(325,473) 847.843	7.336		
Oct	4,069,646	-		(7,954)						-			10,174,115	88,032	-			-	
Nov	9,454,386		85,709	(125,862)			-				(40,153)	1.5	14,181,578	(60,230)		1,181,798	(5,019)		
Dec	15,021,947	-	66,617	7,871		-					74,488	0.5	7,510,974	37,244		625,914	3,104		
Total	135,475,136		20,535,615	5,293,075							25,828,690		891,411,548	231,518,048		74,284,296	19,293,171		
New 1	ransmission Plant Additions and	d CWIP (weighted by mont	hs in service)																
															Input to Line 17 of Appe	74,284,296	19,293,171		93,577,466

Input to Line 17 of Appe	/4,284,296	19,293,171	93,577,466
Input to Line 35 of Appendix A			
Month In Service or Mont	5.42	3.04	

S - Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A) (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

\$ - Schedule 1 Reconciliation

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with Interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

Transmission

	rior Year times actual loads in each !				
Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Receive
Jan					
Feb					
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Sum					

Schedule 1

Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Received
Jan					
Feb					
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					

	The Reconciliation in Step 8		Actual Revenues Received		
Transmission Rate		-	-	-	
Schedule 1				-	
Total				-	

meresi rate pursuani	to 35.19a for March of the Current Yr	0.2708%					
Month	Yr	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed	
		(See Note #1)	March of the Current Yr	Months			Note #1: For the initial rate year, enter zero for the first five more
Jan	Year 1		0.2708%	12		· ·	June Year 1 through October Year 1. Enter 1/12 of Ste
Feb	Year 1		0.2708%	11		· ·	for the months Nov Year 1 through May Year 2.
Mar	Year 1		0.2708%	10		· ·	
Apr	Year 1		0.2708%	9		· ·	
May	Year 1		0.2708%	8		· ·	
Jun	Year 1		0.2708%	7		· ·	
Jul	Year 1		0.2708%	6		· ·	
Aug	Year 2		0.2708%	5		· ·	
Sep	Year 2		0.2708%	4		· ·	
Dct	Year 2		0.2708%	3		· ·	
Nov	Year 2		0.2708%	2		· ·	
Dec	Year 2		0.2708%	1		· ·	
Total							
				nortization over Rate			
		Balance	Interest rate from above	Year	Interest	Balance	
Jan	Year 2		0.2708%	0			
Feb	Year 2		0.2708%	0			
Mar	Year 2		0.2708%	0			
Apr	Year 2		0.2708%	0			
May	Year 2		0.2708%	0		•	
Jun	Year 2		0.2708%				
Jul	Year 2		0.2708%				
Aug	Year 2		0.2708%				
Sep	Year 2		0.2708%				
Dct	Year 2		0.2708%				
Nov	Year 2		0.2708%				
Dec	Year 2		0.2708%				
Jan	Year 3		0.2708%				
Feb	Year 3		0.2708%				
Mar	Year 3		0.2708%				
Apr	Year 3		0.2708%				
May	Year 3		0.2708%				
Total with interest							
The difference hetwee	n the Reconciliation in Step 7 and the for	ecast in Prior Year with inte	rest				

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9 April Year 3 TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY) CWIP Balance Dec (prior yr.)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting 12	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
Jan											11.5		-	-		-		
Feb							-				10.5		-				-	
Mar											9.5							
Apr											8.5							
May											7.5							
Jun							-				6.5							
Jul											5.5 4.5							
Aug											4.5					-		
Sep Oct											2.5					-		
Nov											1.5					-		
Dec											0.5							
Total -											0.5							
New Transmission Plant Additions and	CWIP (weighted by month	s in service)																
		,												Input to Line 17 of Appe Input to Line 35 of Appen				-
10 May Year 3 F	Post results of Step 9 on Pa	acifiCorp OASIS web site												Month In Service or Mont	-	#DIV/0!		

\$ 358,276,058 Post results of Step 3

Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013) \$ 358,276,058 11 June Year 3

Attachment 7 - Transmission Enhancement Charge Worksheet

10.727.601

New	Plant Carrying Cl	harge		
Fixe	ed Charge Rate (F A B C	FCR) if not a CIAC Formula Line 149 156	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Line B less Line A	12.9708% 13.6621% 0.6913%
FCR	if a CIAC			
	D	150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2793%

The FCR resulting from Formula in a given year is used for that year only. Therefore actual revenues collected in a year do not change based on cost data for subsequent years

Transmission PIS (Energy Gateway Segment B-H) Prior Years 10 Details Transmission CWIP (Gateway only) 11 Useful life of the project ife 58.00 "Yes" if the customer has paid a lumpsum payment in the amount of the investment or 12 line 29, Otherwise "No" CIAC No No (Yes or No) Input the allowed increase in ROE 13 ncreased ROE (Basis Points) 0 200 From line 3 above if "No" on line 13 and 10.9% ROE 12.9708% 14 from line 7 above if "Yes" on line 13 12.9708% Line 14 plus (line 5 times line 13)/100 CR for This Project 12.9708% 14.3534% 15 EOY of PIS from Project subaccount in Account 101 or 106 if not yet classified, 16 804.671.227 average balance CWIP. vestment 17 Line 16 divided by line 11 Annual Depreciation Exp 13,873,642 Month in which project is placed in service 18 (e.g. Jan=1) Ionth In Service Beginning 804.671.227 Depreciation 14.917.097 Ending 789.754.130 Revenue 117.354.501 19 Invest Yr Beginning Depreciation Ending Revenue Total Incentive Charged Without Incentive 10.9 % ROE 117.354.501 20 2011 \$ 117.354.501 21 804,671,227 14,917,097 789,754,130 128,273,923 V Increased ROE 2011 128,273,923 128,273,923 22 V 10.9 % ROE 2012 789,754,130 13,873,642 775,880,488 114,511,523 114,511,523 114,511,523 23 24 V Increased ROE 2012 789,754,130 13,873,642 775,880,488 125,239,124 125,239,124 125,239,124 W 10.9 % ROE 2013 \$ 25 Increased ROE 2013 26 W 10.9 % ROE 2014 \$ 27 / Increased ROE 2014 28 W 10.9 % ROE 2015 \$ 29 Increased ROE 2015 30 V 10.9 % ROE 2016 31 W Increased ROE 2016 32 W 10.9 % ROF 2017 \$ 33 2017 / Increased ROE 34 V 10.9 % ROE 2018 35 36 37 Increased ROE 2018 W 10.9 % ROF 2019 \$ Increased ROE 2019 38 10.9 % ROE 2020 39 W Increased ROE 2020 40 W 10.9 % ROE 2021 \$ 41 // Increased ROE 2021 42 V 10.9 % ROE 2022 ŝ 43 Increased ROE 2022 44 V 10.9 % ROE 2023 ¢ 45 2023 V Increased ROF 46 V 10.9 % ROE 2024 47 Increased ROE 2024 48 V 10.9 % ROE 2025 ¢ 49 2025 W Increased ROE 50 V 10.9 % ROE 2026 51 Increased ROE 2026 52 V 10.9 % ROE 2027 ŝ 53 54 55 / Increased ROF 2027 V 10.9 % ROE 2028 Increased ROE 2028 56 57 10.9 % ROE 2029 ŝ W Increased ROE 2029 58 W 10.9 % ROF 2030 \$ 59 2030 Increased ROE 60 ŝ

On the formulas used in the Columns for lines 22+ are as follows

For Plant in service: (first year means first year the project is placed in service)

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year

"Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13

"Ending" is "Beginning" less "Depreciation"

61

Line 1 2

5

7

8

9

Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State (%)

Composite Depreciation Weighting for FY 2010 and Forward																		
		Oreg	on	Washin	ngton	Califo	ornia	Uta	h	Wyomin	g UPL	Wyomin	g PPL	ldah	0	F	ERC	Formula
																Total		
	A/O Description	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Composite Rate	Description and
LN	A/C Description		(b)		(d)		(f)		(h)				(j)				(n)	Depreciation rate
1	350.2 Land Rights	(a) 26,41%	1.35%	<u>(c)</u> 7.89%	1.35%	(e) 1.63%	1.35%	(<u>g</u>) 42.26%	1.35%	(i) 2.85%	<u>(i)</u> 1.35%	(i) 13.04%	<u>w</u> 1.35%	(k) 5.57%	(l) 1.35%	(m) 0.35%	1.35%	1.35%
2	352 Structures and Improvements	26.41%	1.31%	7.89%	1.31%	1.63%	1.31%	42.26%	1.31%	2.85%	1.31%	13.04%	1.31%	5.57%	1.31%	0.35%	1.31%	1.31%
3	353 Station Equipment	26.41%	1.75%	7.89%	1.75%	1.63%	1.75%	42.26%	1.75%	2.85%	1.75%	13.04%	1.75%	5.57%	1.75%	0.35%	1.75%	1.75%
4	353.7 Supervisory Equipment	26.41%	3.78%	7.89%	3.78%	1.63%	3.78%	42.26%	3.78%	2.85%	3.78%	13.04%	3.78%	5.57%	3.78%	0.35%	3.78%	3.78%
5	354 Towers and Fixtures	26.41%	1.56%	7.89%	1.56%	1.63%	1.56%	42.26%	1.56%	2.85%	1.56%	13.04%	1.56%	5.57%	1.56%	0.35%	1.56%	1.56%
6	355 Poles and Fixtures	26.41%	2.63%	7.89%	2.63%	1.63%	2.63%	42.26%	2.63%	2.85%	2.63%	13.04%	2.63%	5.57%	2.63%	0.35%	2.63%	2.63%
7	356 Overhead Conductors and Devices	26.41%	2.25%	7.89%	2.25%	1.63%	2.25%	42.26%	2.25%	2.85%	2.25%	13.04%	2.25%	5.57%	2.25%	0.35%	2.25%	2.25%
8	356.2 Clearing & Grading	26.41%	1.40%	7.89%	1.40%	1.63%	1.40%	42.26%	1.40%	2.85%	1.40%	13.04%	1.40%	5.57%	1.40%	0.35%	1.40%	1.40%
9	357 Underground Conduit	26.41%	1.65%	7.89%	1.65%	1.63%	1.65%	42.26%	1.65%	2.85%	1.65%	13.04%	1.65%	5.57%	1.65%	0.35%	1.65%	1.65%
10	358 Underground Conductors and Devices	26.41%	1.64%	7.89%	1.64%	1.63%	1.64%	42.26%	1.64%	2.85%	1.64%	13.04%	1.64%	5.57%	1.64%	0.35%	1.64%	1.64%
11	359 Roads & Trails	26.41%	1.39%	7.89%	1.39%	1.63%	1.39%	42.26%	1.39%	2.85%	1.39%	13.04%	1.39%	5.57%	1.39%	0.35%	1.39%	1.39%
13	389.2 Land Rights	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	2.32%	2.85%	2.01%	13.04%	2.01%	5.57%	2.01%	0.35%	1.42%	1.42%
13	390 Structures and Improvements	26.41%	2.21%	7.89%	3.80%	1.63%	2.38%	42.20%	2.32%	2.85%	3.03%	13.04%	2.12%	5.57%	2.01%	0.35%	2.33%	2.33%
14	390.3 Structures and Improvements - Office Panels	26.41%	6.67%	7.89%	6.67%	1.63%	6.67%	42.26%	6.67%	2.85%	6.67%	13.04%	6.67%	5.57%	6.67%	0.35%	6.67%	6.67%
16	391 Office Furniture and Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
17	391.1 Office Furniture and Equipment - Mainframe Computers	26.41%	20.42%	7.89%	0.00%	1.63%	0.00%	42.26%	0.00%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	5.37%	5.41%
		20.1170	20.1270	1.0070	0.0070		0.0070	.2.2070	0.0070	2.0070	0.0070	10.0170	0.0070	0.0170	0.0070	0.0070	0.0170	0.1170
18	391.2 Office Furniture and Equipment - Personal Computers	26.41%	20.00%	7.89%	20.00%	1.63%	20.00%	42.26%	20.00%	2.85%	20.00%	13.04%	20.00%	5.57%	20.00%	0.35%	20.00%	20.00%
19	391.3 Office Furniture and Equipment - Office Equipment	26.41%	12.50%	7.89%	12.50%	1.63%	12.50%	42.26%	12.50%	2.85%	12.50%	13.04%	12.50%	5.57%	12.50%	0.35%	12.50%	12.50%
20	392.1 Transportation Equipment - Light Trucks & Vans	26.41%	7.63%	7.89%	7.91%	1.63%	7.89%	42.26%	7.07%	2.85%	7.34%	13.04%	6.66%	5.57%	6.66%	0.35%	7.23%	7.23%
21	392.3 Transportation Equipment - Aircraft	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	3.59%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	1.51%	1.52%
22	392.5 Transportation Equipment - Medium Trucks	26.41%	5.05%	7.89%	6.66%	1.63%	5.63%	42.26%	5.41%	2.85%	6.80%	13.04%	5.22%	5.57%	5.22%	0.35%	5.42%	5.42%
23	392.9 Transportation Equipment - Trailers	26.41%	2.45%	7.89%	2.65%	1.63%	2.69%	42.26%	2.57%	2.85%	3.37%	13.04%	2.50%	5.57%	2.50%	0.35%	2.56%	2.56%
24	393 Store Equipment	26.41%	4.00%	7.89%	4.00%	1.63%	4.00%	42.26%	4.00%	2.85%	4.00%	13.04%	4.00%	5.57%	4.00%	0.35%	4.00%	4.00%
25	394 Tools, Shop and Garage Equipment	26.41%	4.17%	7.89%	4.17%	1.63%	4.17%	42.26%	4.17%	2.85%	4.17%	13.04%	4.17%	5.57%	4.17%	0.35%	4.17%	4.17%
26	395 Laboratory Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
27	396.3 Power Operated Equipment - Light Power Operated Equipment	26.41%	9.71%	7.89%	9.69%	1.63%	10.34%	42.26%	10.07%	2.85%	10.37%	13.04%	9.15%	5.57%	9.15%	0.35%	9.78%	9.79%
28	396.7 Power Operated Equipment - Heavy Power Operated Equipment	26.41%	5.39%	7.89%	6.81%	1.63%	5.60%	42.26%	6.84%	2.85%	5.19%	13.04%	3.87%	5.57%	3.87%	0.35%	5.82%	5.83%
29	397 Communication Equipment	26.41%	4.06%	7.89%	5.24%	1.63%	4.15%	42.26%	4.09%	2.85%	5.40%	13.04%	3.79%	5.57%	3.79%	0.35%	4.16%	4.16%
30	397.2 Communication Equipment - Mobile Radio Equipment	26.41%	9.09%	7.89%	9.09%	1.63%	9.09%	42.26%	9.09%	2.85%	9.09%	13.04%	9.09%	5.57%	9.09%	0.35%	9.09%	9.09%
31	398 Miscellaneous Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
33	302 FERC Licensing	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
34	302.3 Hydro settlement agreements	26.41%	2.96%	7.89%	2.96%	1.63%	2.96%	42.26%	2.96%	2.85%	2.96%	13.04%	2.96%	5.57%	2.96%	0.35%	2.96%	2.96%
35	303 Misc Intangibles - Major Software	26.41%	4.63%	7.89%	4.63%	1.63%	4.63%	42.26%	4.63%	2.85%	4.63%	13.04%	4.63%	5.57%	4.63%	0.35%	4.63%	4.63%
36	303 Misc Intangibles - SAP	26.41%	3.04%	7.89%	3.04%	1.63%	3.04%	42.26%	3.04%	2.85%	3.04%	13.04%	3.04%	5.57%	3.04%	0.35%	3.04%	3.04%
37	303 Misc Intangibles - Minor Software	26.41%	15.28%	7.89%	15.28%	1.63%	15.28%	42.26%	15.28%	2.85%	15.28%	13.04%	15.28%	5.57%	15.28%	0.35%	15.28%	15.28%
38	303 Misc Intangibles - Other	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
39	303 Misc Intangibles - Mining	26.41%	4.58%	7.89%	4.58%	1.63%	4.58%	42.26%	4.58%	2.85%	4.58%	13.04%	4.58%	5.57%	4.58%	0.35%	4.58%	4.58%
40	390.1 Leasehold Improvements	26.41%	7.00%	7.89%	7.00%	1.63%	7.00%	42.26%	7.00%	2.85%	7.00%	13.04%	7.00%	5.57%	7.00%	0.35%	7.00%	7.00%

Notes:

1 As the formula rate is updated each year, the above table will be populated with allocation factors reflecting the approved methods in order to calculate a composite depreciation rate for each line.

2 The Allocation Basis codes in the above table represent the weighting methods to apply to the approved jurisdictional depreciation rates to calculate composite depreciation expense on an account-specific basis for FERC Form No. 1. Following is the definition of the code: SG Site generation

Enclosure No. 3

PacifiCorp Scheduling, System Control and Dispatch Service Schedule 1

Line	Description	FERC Form 1 page #/ Ref.	Amount
1	(561.0) Load Dispatching	pg. 321.84b	-
2	(561.1) Load Dispatch-Reliability	pg. 321.85b	-
3	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	7,794,035
4	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	-
5	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	-
6	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	984,307
7	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(sum of Ln 1 through Ln 6)	8,778,342
8	Schedule 1 Annual Revenue Requirement	(Ln 7)	8,778,342
9	Prior Year True Up	Attachment 6 of OATT Attachment H-1	-
10	Schedule 1 Annual Revenue Requirement	(ln 8 + Ln 9)	8,778,342
	Schedule 1 - Rate Calculations:		
11	Average 12-Month Demand - Current Year (kW)	Divisor	14,599,833
12	Rate in \$/kW - Yearly	(Ln 8/Ln 9)	0.601
13	Rate in \$/kW - Monthly	((Ln 8/Ln 9)/12)	0.050
14	Rate in \$/kW - Weekly	((Ln 8/Ln 9)/52)	0.012
13	Rate in \$/kW - Daily On-Peak	(Ln 12/5)	0.002
14	Rate in \$/kW - Daily Off-Peak	(Ln 12/7)	0.002
15	Rate in \$/MW - Hourly On-Peak	((Ln 13/16) * 1000)	0.145
16	Rate in \$/MW - Hourly Off-Peak	((Ln 14/24) * 1000)	0.069

Notes:

1 Projected ARR is based on prior year FERC Form 1 data (lines 1-6 for the prior year) becomes effective with the projected 2012 rate.

2 Prior year True-up Adjustment is calculated on Attachment 6 as well as the related interest on prior year true-up.