

May 15, 2013

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

RE: *PacifiCorp*  
Informational Filing of 2013 Transmission Formula Rate Annual Update  
Docket No. ER11-3643-\_\_\_

Dear Secretary Bose:

PacifiCorp hereby submits its 2013 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(e) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2013 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 proceeding. 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 charges for Point-to-Point Transmission Service (“PTP Service”) and Network Integration Transmission Service (“NIT Service”) under PacifiCorp’s OATT 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.<sup>1</sup>

On February 22, 2013, PacifiCorp filed a Settlement Agreement resolving all issues in the above-referenced proceeding. Among the revised OATT sections appended to the Settlement Agreement were Attachment H-1 and Attachment H-2 of PacifiCorp’s

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<sup>1</sup> *PacifiCorp*, 136 FERC ¶ 61,092 (2011).

OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.<sup>2</sup> Final action on the Settlement Agreement is still pending before the Commission. Pursuant to the terms of the Settlement Agreement, PacifiCorp will make an OATT compliance filing in eTariff format within 30 calendar days of a Commission order accepting or approving the Settlement Agreement.

Concurrent with the filing of the Settlement Agreement, PacifiCorp filed an Unopposed Motion for Interim Relief and Request for Expedited Action (“Interim Rate Motion”). PacifiCorp requested that: (1) the revised rates for OATT Schedules 3, 3A, 5, 6, and 10 be placed into effect on an interim basis as of March 1, 2013; (2) the revised rates for OATT Schedule 2 be placed into effect on an interim basis as of May 1, 2013; and (3) the revised rates for Schedules 7 and 8 and for NIT Service be placed into effect on an interim basis as of June 1, 2013, “consistent with the effective date and procedures set forth in the Formula’s Rate’s annual update and true-up processes” included in PacifiCorp’s OATT, pending Commission action on the Settlement Agreement. On February 28, 2013, the Chief Administrative Law Judge (“ALJ”) issued an order granting the Interim Rate Motion with staggered effective dates, beginning March 1, 2013.<sup>3</sup>

For purposes of this Annual Update and in accordance with the order of the Chief ALJ, PacifiCorp has implemented the versions of the Formula Rate and the Protocols that were included with the uncontested and certified Settlement Agreement. Despite not yet receiving a FERC order taking final action on the Settlement Agreement or filing the revised OATT tariff sheets in eTariff, using the revised versions of the Formula Rate and Protocols appended to the Settlement Agreement is consistent with PacifiCorp’s request in the Interim Rate Motion – granted by the Chief ALJ – to apply the revised rates for Schedules 7 and 8 and for NIT Service on an interim basis as of June 1, 2013 (which is the beginning of the new Rate Year, as described below). In addition, using the revised version of the Protocols appended to the Settlement Agreement is consistent with the intent of the parties to the Settlement Agreement.

## **2. Description of Filing**

PacifiCorp’s formula transmission rates (including those in Schedules 1, 7, and 8 of PacifiCorp’s OATT) are annually calculated and implemented in accordance with the Protocols. Pursuant to the Protocols, PacifiCorp calculates by May 15 of the current year: (1) the projected ATRR and transmission rates for the next Rate Year (the “Projection”) and Schedule 1 rate for the next Rate Year, in accordance with the Formula Rate; and (2) the true-up for the Projection for the preceding calendar year in accordance with the Formula Rate (the “True-Up”).<sup>4</sup>

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, 2013

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<sup>2</sup> *PacifiCorp*, 142 FERC ¶ 63,023 (2013).

<sup>3</sup> *PacifiCorp*, Letter Order, Docket Nos. ER11-3643-000, *et al.* (Feb. 28, 2013).

<sup>4</sup> Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.*

through May 31, 2014 (the “Rate Year” as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp’s 2012 FERC Form No. 1, filed on April 12, 2013, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.<sup>5</sup>

Pursuant to Section I.3(d) of the Protocols, PacifiCorp must include with the Annual Update: (1) a narrative and worksheets, where appropriate, explaining the source and derivation of any data input to the Formula Rate that is not drawn directly from PacifiCorp’s FERC Form No. 1; and (2) specific information for all transmission facilities included in the expected transmission plant additions. This information is included in the Attachments to the Formula Rate and additional materials posted on OASIS for purposes of this Annual Update.<sup>6</sup>

PacifiCorp also calculated the Schedule 1 rate for the next Rate Year in a manner consistent with Appendix B to Attachment H-1. This calculation is included in the filing as part of Enclosure 1.

PacifiCorp calculated its True-Up in accordance with Sections I.3(b) and I.4(a) of the Protocols, as applicable. This calculation is included in this filing as Enclosure 2.

Consistent with Section I.4(b) of the Protocols, PacifiCorp has included in the Annual Update a “variance analysis” of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection and the True-Up, and is included with the materials posted on OASIS. Because PacifiCorp did not calculate its Annual Update for the preceding Rate Year using the Formula Rate model included with the Settlement Agreement, PacifiCorp has recreated such a calculation to be able to provide a useful variance analysis. This analysis is simply for illustrative and informational purposes and has no impact on transmission customers’ rates or charges.

Also, pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will provide the itemized calculations of a refund or surcharge to each of the applicable transmission customers on May 15,

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<sup>5</sup> For purposes of this Annual Update, PacifiCorp applied the updated depreciation rates included in PacifiCorp’s April 1, 2013 filing of revised Attachment 8 to the Formula Rate, in Docket No. ER13-1207-000. This filing is still pending before the Commission.

<sup>6</sup> PacifiCorp identified that Section I.3(d) of the Protocols appended to the Settlement Agreement incorrectly states there are 18 attachments to the Formula Rate model when there are in fact only 17 attachments, as filed with the Commission. PacifiCorp will make this conforming change as part of its compliance filing via eTariff upon acceptance or approval of the Settlement Agreement.

2013. In addition, PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B after FERC approves the Settlement Agreement, pursuant to Section I.3(b)(ii) of the Protocols.

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 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendices A and B and Attachments 1-17), in a populated form to reflect 2012 FERC Form No. 1 data and forecasted transmission capital additions; and
- **Enclosure 2 – Calculation of True-Up**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendices A and B and Attachments 1-17), in a populated form.

In addition to the items provided in the enclosures described above, work papers and other materials contemplated in the Protocols that support the Annual Update are included in the posting on PacifiCorp’s OASIS website, at the address listed below in Section 4. These include the following:

- Information supporting forecasted transmission plant additions, as described in Section I.3(d) of the Protocols, including: (i) the expected date of completion, (ii) percent completion status as of the date of the Annual Update, (iii) identification of a one-line diagram of facilities with a value greater than \$5 million in cost, (iv) the estimated total installed cost of the facility, (v) the reason for the facility addition, and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider;
- Information addressing the requirements in Section I.3(c) of the Protocols, including: (i) identification of any change in the classification of any transmission facility that has been directly assigned and the dollar value of the corresponding change in the Projection or True-Up, and (ii) a statement of no other “Material Changes,” as defined in the Protocols; and
- A variance analysis for the Projection and True-Up, as described in Section I.4(b) of the Protocols.

#### **4. Posting and Service**

Pursuant to Section I.3(d) of the Protocols, PacifiCorp shall post this Annual Update on this date, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website. Included among that documentation are Appendices A and B and Attachments 1 through 17 to the Formula Rate.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties<sup>7</sup> by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all current OATT transmission customers as well as all intervening parties to the above-referenced proceeding.

PacifiCorp is also serving this filing on FERC Staff and 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.

In addition, PacifiCorp posts its Annual Update on its OASIS website: <http://www.oatioasis.com/ppw/index.html>. The Annual Update information is centralized in the following folder on the OASIS site: "2013 Transmission Formula Annual Update."<sup>8</sup>

As indicated above, the Annual Update includes not only the items included in this filing but also additional work papers and other materials 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 has also included a description on the information request process for Interested Parties on its OASIS website.

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<sup>7</sup> The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

<sup>8</sup> See following folder location: "PacifiCorp OASIS Tariff/Company Information" / "OATT Pricing" / "2013 Transmission Formula Annual Update."

Honorable Kimberly D. Bose  
May 15, 2013  
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**5. Communications**

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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*

Honorable Kimberly D. Bose  
May 15, 2013  
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### **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 Section 4 of this filing.

Dated at Portland, Oregon this 15th day of May, 2013.

/s/ Mark M. Rabuano

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**PACIFICORP**

**ENCLOSURE 1**

**Calculation of Projected ATRR and  
Transmission Rates for the Rate Year**

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 Projection
				2012 Form 1 data Projection
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		354.21b	23,499,915
2	Total Wages Expense		354.28b	363,265,480
3	Less A&G Wages Expense		354.27b	43,097,996
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	320,167,484
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4)	<b>7.3399%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note M)	Attachment 5	23,734,113,296
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	7,404,667,421
8	Accumulated Amortization	(Note N)	Attachment 5	500,799,794
9	Total Accumulated Depreciation		(Line 7 + 8)	7,905,467,215
10	Net Plant		(Line 6 - Line 9)	15,828,646,081
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	5,186,183,078
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 6)	<b>21.8512%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	3,826,746,526
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10)	<b>24.1761%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
15	Transmission Plant In Service	(Note M)	Attachment 5	4,724,913,520
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	298,796,266
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>5,023,709,786</b>
18	General Plant	(Note N)	Attachment 5	1,359,148,793
19	Intangible Plant	(Note N)	Attachment 5	854,419,426
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,213,568,219
21	Wage & Salary Allocator		(Line 5)	7.3399%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	162,473,292
23	<b>Land Held for Future Use</b>	(Notes B & L)	Attachment 5	<b>2,996,636</b>
24	<b>Total Plant In Rate Base</b>		(Line 17 + Line 22 + Line 23)	<b>5,189,179,714</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

			2013 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data Projection
<b>Accumulated Depreciation and Amortization</b>			
25	Transmission Accumulated Depreciation	(Note M) Attachment 5	1,285,912,340
26	Accumulated General Depreciation	(Note N) Attachment 5	500,908,590
27	Accumulated Amortization	(Note N) (Line 8)	500,799,794
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)	1,001,708,383
29	Wage & Salary Allocator	(Line 5)	7.3399%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)	73,524,212
31	<b>Total Accumulated Depreciation and Amortization</b>	(Line 25 + Line 30)	<b>1,359,436,551</b>
32	<b>Total Net Property, Plant &amp; Equipment</b>	(Line 24 - Line 31)	<b>3,829,743,163</b>
<b>Adjustments To Rate Base</b>			
<b>Accumulated Deferred Income Taxes</b>			
33	ADIT net of FASB 106 and 109	Attachment 1A	(784,742,952)
<b>CWIP for Incentive Transmission Projects</b>			
34	CWIP Balances for Current Rate Year	(Note O) Attachment 6	0
<b>ITC Adjustment</b>			
35	IRC 46(f)1 adjustment	Attachment 5	(781,642)
<b>Unfunded Reserves</b>			
36	Unfunded Reserves	Attachment 16	(10,598,213)
<b>Prepayments</b>			
37	Prepayments	(Note K & N) Attachment 11	5,095,054
<b>Abandoned Plant</b>			
38	Unamortized Abandoned Plant	(Note O)	0
<b>Materials and Supplies</b>			
39	Undistributed Stores Expense	(Note N) Attachment 5	0
40	Wage & Salary Allocator	(Line 5)	7.3399%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N) Attachment 5	83,816,884
43	Wage & Salary Allocator	(Line 5)	7.3399%
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)	6,152,060
45	Transmission Materials & Supplies	(Note N) Attachment 5	750,972
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	(Line 41 + Line 44 + Line 45)	<b>6,903,032</b>
<b>Cash Working Capital</b>			
47	Operation & Maintenance Expense	(Line 75)	75,251,381
48	1/8th Rule	(Note S) 1/8	12.5%
49	<b>Total Cash Working Capital Allocated to Transmission</b>	(Line 47 * Line 48)	<b>9,406,423</b>
<b>Network Upgrade Balance</b>			
50	Network Upgrade Balance	(Note N) Attachment 5	(47,435,078)
51	<b>Total Adjustment to Rate Base</b>	(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	<b>(822,153,375)</b>
52	<b>Rate Base</b>	(Line 32 + Line 51)	<b>3,007,589,788</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 Projection
				2012 Form 1 data Projection
<b>Operations &amp; Maintenance Expense</b>				
<b>Transmission O&amp;M</b>				
53	Transmission O&M		Attachment 5	206,484,082
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	7,823,366
55	Less: Account 565		Attachment 5	142,125,115
56	<b>Transmission O&amp;M</b>		(Lines 53 - 55)	<b>56,535,601</b>
<b>Allocated Administrative &amp; General Expenses</b>				
57	Total A&G		323.197b	188,239,678
58	Less Actual PBOP Expense Adjustment		Attachment 5	(15,123,648)
59	Less Property Insurance Account 924		323.185b	16,404,849
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	48,679
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,965,972
62	Less General Advertising Exp Account 930.1		323.191b	4,948
63	Less Membership Dues	(Note C)	Attachment 5	286,768
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	163,652,110
65	Wage & Salary Allocator		(Line 5)	7.3399%
66	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 64 * Line 65)	<b>12,011,872</b>
<b>Directly Assigned A&amp;G</b>				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,119,256
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 67 + Line 68)	<b>3,119,256</b>
70	Property Insurance Account 924	(Note F)	Attachment 5	16,404,849
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	16,404,849
73	Gross Plant Allocator		(Line 12)	21.8512%
74	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 72 * Line 73)	<b>3,584,653</b>
75	<b>Total Transmission O&amp;M</b>		(Lines 56 + 66 + 69 + 74 )	<b>75,251,381</b>
<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	86,537,884
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,560,912
78	Intangible Amortization	(Note H)	Attachment 5	41,692,182
79	Total		(Line 77 + Line 78)	82,253,094
80	Wage & Salary Allocator		(Line 5)	7.3399%
81	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>		(Line 79 * Line 80)	<b>6,037,280</b>
82	Abandoned Plant Amortization	(Note O)		0
83	<b>Total Transmission Depreciation &amp; Amortization</b>		(Lines 76 + 81 + 82)	<b>92,575,164</b>
<b>Taxes Other Than Income</b>				
84	<b>Taxes Other than Income Taxes</b>		Attachment 2	<b>28,119,140</b>
85	<b>Total Taxes Other than Income Taxes</b>		(Line 84)	<b>28,119,140</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 Projection
				2012 Form 1 data Projection
<b>Return \ Capitalization Calculations</b>				
<b>Long-Term Debt</b>				
86	Account 221 Bonds		Attachment 14	6,775,577,846
87	Less Account 222 Reaquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	<b>Gross Proceeds Outstanding Long-term Debt</b>		Sum Lines 86 through 89	<b>6,775,577,846</b>
91	Less Account 226 Unamortizedized Discount	(Note T)	Attachment 14	14,533,969
92	Less Account 181 Unamortizedized Debt Expense	(Note T)	Attachment 14	35,853,054
93	Less Account 189 Unamortizedized Loss on Reaquired Debt	(Note T)	Attachment 14	10,032,020
94	Plus Account 225 Unamortizedized Premium	(Note T)	Attachment 14	88,679
95	Plus Account 257 Unamortizedized Gain on Reaquired Debt	(Note T)	Attachment 14	0
96	<b>Net Proceeds Long Term Debt</b>		Sum Lines 90 through 95	<b>6,715,247,482</b>
<b>Long Term Debt Cost</b>				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	355,713,688
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,835,726
100	Account 428.1 Amortized Loss on Reaquired Debt	(Note T)	Attachment 14	1,797,595
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	8,949
102	Less Account 429.1 Amortized Gain on Reaquired Debt	(Note T)	Attachment 14	0
103	<b>Total Long Term Debt Cost</b>		Sum Lines 97 through 102	<b>361,338,060</b>
<b>Preferred Stock and Dividend</b>				
104	Account 204 Preferred Stock Issued		Attachment 14	40,733,100
105	Less Account 217 Reaquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	183,498
110	<b>Total Preferred Stock</b>		Sum Lines 104 through 109	<b>40,549,602</b>
111	<b>Preferred Dividend</b>		Attachment 14 (Enter positive)	<b>2,049,848</b>
<b>Common Stock</b>				
112	Proprietary Capital		Attachment 14	6,991,663,613
113	Less: Total Preferred Stock		(Line 110)	40,549,602
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	153,141,886
115	Less: Account 219		Attachment 14	(9,133,168)
116	<b>Total Common Stock</b>		Sum Lines 112 through 115	<b>6,807,105,293</b>

**ATTACHMENT H-1  
PacifiCorp  
Appendix A - Formula Rate**

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 Projection
					2012 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.74%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.30%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.97%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.38%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	5.06%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.68%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.02%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.90%
126	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)	<b>7.59%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>			(Line 52 * Line 126)	<b>228,215,829</b>
<b>Composite Income Taxes</b>					
<b>Income Tax Rates</b>					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.951%
132	T / (1-T)				61.163%
<b>ITC Adjustment</b>					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(447,572)
134	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	<b>(721,320)</b>
135	<b>Income Tax Component =</b>	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	<b>90,354,098</b>
136	<b>Total Income Taxes</b>			(Line 134 + Line 135)	<b>89,632,779</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

				2013 Projection
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data	
			Projection	
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment	(Line 32)		3,829,743,163
138	Total Adjustment to Rate Base	(Line 51)		(822,153,375)
139	Rate Base	(Line 52)		3,007,589,788
140	Total Transmission O&M	(Line 75)		75,251,381
141	Total Transmission Depreciation & Amortization	(Line 83)		92,575,164
142	Taxes Other than Income	(Line 85)		28,119,140
143	Investment Return	(Line 127)		228,215,829
144	Income Taxes	(Line 136)		89,632,779
<b>145</b>	<b>Gross Revenue Requirement</b>	(Sum Lines 140 to 144)		<b>513,794,292</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service	(Line 15)		4,724,913,520
147	Excluded Transmission Facilities	(Note J) Attachment 15		223,396,338
148	Included Transmission Facilities	(Line 146 - Line 147)		4,501,517,182
149	Inclusion Ratio	(Line 148 / Line 146)		95.27%
150	Gross Revenue Requirement	(Line 145)		513,794,292
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)		489,501,834
<b>Revenue Credits</b>				
152	Revenue Credits	Attachment 3		139,072,793
<b>153</b>	<b>Net Revenue Requirement</b>	(Line 151 - Line 152)		<b>350,429,041</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement	(Line 150)		513,794,292
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)		3,737,797,446
156	Net Plant Carrying Charge	(Line 154 / Line 155)		13.7459%
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155		11.4307%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155		2.9271%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)		195,945,685
160	Increased Return and Taxes	Attachment 4		342,068,160
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)		538,013,844
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)		3,737,797,446
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)		14.3939%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162		12.0787%
165	<b>Net Revenue Requirement</b>	(Line 153)		350,429,041
166	Facility Credits under Section 30.9 of the OATT	Attachment 5		0
167	Transmission Incentive Credit	Attachment 7		3,386,650
168	Interest on Network Upgrade Facilities	Attachment 5		1,455,682
169	<b>Net Zonal Revenue Requirement</b>	(Line 165 + 166 + 167 + 168)		355,271,374
<b>Network Service Rate</b>				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b		13,740
171	Rate (\$/MW-year)	(Line 169 / 170)		25,856
<b>172</b>	<b>Network Service Rate (\$/MW-year)</b>	(Line 171)		<b>25,856</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 Projection
			2012 Form 1 data Projection

**Notes**

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- 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:  $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .
- 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 8 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 15.
- 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 balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
  - (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
  - (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
  - (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

**PacifiCorp**

**Appendix B - Schedule 1: Scheduling, System Control and Dispatch Service**

Calculated from historical data—no true-up

<b>Line</b>	<b>Description</b>	<b>FERC Form 1 page # / Reference</b>	<b>Amount</b>
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,733,470
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	239,500
5	(561.5) Reliability, Planning and Standards Development	321.89b	850,396
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	7,823,366
7	Schedule 1 Annual Revenue Requirement	(Line 6)	7,823,366
<b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,482
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	540.218926
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	45.018244
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	10.388825
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	2.077765
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	1.484118
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	129.86
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	61.84

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

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$489,501,834
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,516,741
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$133,556,052
4	Total Revenue Credits	Line 2 + Line 3	\$139,072,793
5	Interest on Network Upgrades	Attachment 5	\$1,455,682
6	Transmission Incentive Credit	Attachment 7	\$3,386,650
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$355,271,374
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,740
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$25.856253
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.154688
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.497236
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.099447
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.071034
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.22
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$2.96

**PacifiCorp**  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**  
**Beginning of Current Year**

Line	Description	Reference	Transmission related	Plant related	Labor related	Total Transmission ADIT
(A)	(B)	(C)	(D)	(E)	(F)	
1	ADIT- 282	Sch. 282 Below	(686,997,286)	18,475,680	(263,441,151)	
2	ADIT-281	Sch. 281 Below	0	0	0	
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)	
4	ADIT-190	Sch. 190 Below	1,555,319	0	28,784,948	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	(685,441,967)	12,654,284	(236,801,021)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A	100.0000%	24.1761%	7.3399%	
7	<b>Sub-total Transmission Related ADIT</b>	Line 5 * Allocator	(685,441,967)	3,059,310	(17,380,915)	
8	<b>Total Transmission ADIT</b>	Sum Cols. (C), (D), (E)				(699,763,572) Attachment 1a input

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	A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
<b>Account 190</b>							
<b>Employee Benefits</b>							
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	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	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	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	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.

287434	730.110	FAS 133 Derivatives - Current	76,363,115	76,363,115	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.
<b>Regulatory Liabilities:</b>								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
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	70,723	0	0	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	1,127,790	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	33,477	33,477	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	(259,328)	(259,328)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	103,136	103,136	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,426,477	6,426,477	0	0	0	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	23,414	23,414	0	0	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	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	0	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.
287278	605.102	Trojan Unrecovered Plant - OR	1	1	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	0	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	0	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	0	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)	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.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	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	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	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	0	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	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	715.720	NW Power Act - WA	658,701	658,701	0	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.  Note: This account description has changed from prior years. There has been no change in the calculation of the balance.
287320	910.560	SMUD Revenue Imputation	2,573,891	2,573,891	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	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.
287389	610.145	Reg Liability - OR Balance Consol	2,877,427	2,877,427	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.  Note: This account description has changes from prior years. There has been no change in calculation method of the balance.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	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	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	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	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	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	0	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	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.
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	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	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.
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	705.275	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.
<b>Other Deferred Assets:</b>								
137807	-----	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.
287240	605.301	Env Liab - Regulated	0	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Env Liab - Non-regulated	0	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
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 was incurred when cash settlement of prior exam cycles occurred.
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 was incurred when cash settlement of prior exam cycles occurred.
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 was incurred when cash settlement of prior exam cycles occurred.

287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	8,916,804	8,916,804	0	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	63,190,783	63,190,783	0	0	0	0	0	Reclass non-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	0	0	Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(1,256,915)	(1,256,915)	0	0	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	36,826	0	0	0	0	0	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	0	0	Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	241,437	241,437	0	0	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	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	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	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	ITC	11,904,894	11,904,894	0	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0	0	0	0	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	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	2,075,160	0	0	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	715.800	Redding Contract - Prepaid	834,954	0	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	145.030	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.
287354	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.
287371	930.100	OR BETC	0	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).  Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,537,098	0	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	0	0	0	8,561,993	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.

287430	505.125	Accrued Royalties	79,311	79,311	0	0	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	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	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	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	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	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.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	0	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)	37,612,116	37,612,116	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	-----	Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	8,318,447	8,318,447	0	0	0	0	0	Idaho state income tax credit carryforward.
287497	-----	BETC Purchase Gain	0	0	0	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.  Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140	USA Power	0	0	0	0	0	0	0	Accrued liability related to USA Power.
287807	-----	Non-current Deferred Federal Tax corrections	(50,952)	(50,952)	0	0	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	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	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	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	0	0	
<b>Subtotal - p234</b>			639,645,755	605,902,012	1,555,319	0	0	0	32,188,424	
<b>Less FASB 109 Above if not separately removed</b>			19,600,607	19,600,607	0	0	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			3,403,476	0	0	0	0	0	3,403,476	
<b>Total</b>			616,641,672	586,301,405	1,555,319	0	0	0	28,784,948	

**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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A		B	C	D	E	F	G
Schedule ADIT-281		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 281</b>							
<b>Electric:</b>							
287960	----- Accelerated Pollution Control Facilities Depreciation	(164,676,925)	(164,676,925)	0	0	0	Depreciation on pollution control facilities.
	Rounding	0	0	0	0	0	
	<b>Subtotal - p273</b>	(164,676,925)	(164,676,925)	0	0	0	
	<b>Less FASB 109 Above if not separately removed</b>	0	0	0	0	0	
	<b>Less FASB 106 Above if not separately removed</b>	0	0	0	0	0	
	<b>Total</b>	(164,676,925)	(164,676,925)	0	0	0	

**Instructions for Account 281:**

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

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Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
<b>Account 282</b>									
287301	105.471	UT Klammath Relicensing	0	0	0	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	26,760,473	0	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp	0	0	0	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	(93,192,367)	0	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.
287605	105.120	Book Depreciation	1,586,300,822	1,586,300,822	0	0	0	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	(193,848,530)	0	0	0	0	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)	(202,396,404)	0	0	0	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)	(4,416,315,671)	0	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	201,528,845	0	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	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)	(14,032,624)	0	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.

287605	105.140	Reimbursements	29,433,140	29,433,140	0	0	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)	(213,558,794)	0	0	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	162,727,373	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	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)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election --PPW	(425,658)	(425,658)	0	0	0	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)	(80,569,421)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,718,806)	(4,718,806)	0	0	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)	(4,708,345)	0	0	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)	(152,423,114)	0	0	0	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.
287605	105.470	Book Gain/Loss on Land Sales	635,158	635,158	0	0	0	Book-tax difference related to land sales.

287605	320.210	R & E - Sec.174 Deduction	(11,920,942)	(11,920,942)	0	0	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	164,676,925	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	686,997,286	(686,997,286)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	59,143,638	0	0	(59,143,638)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	204,297,513	0	0	(204,297,513)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b	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	105.220c	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	105.460	Non ARO - reclass to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	0	Regulatory liability related to removal costs.

287610	105.400d	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-licensing 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	610.100N	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.
Rounding			5	5	0	0	0	
<b>Subtotal - p275</b>			(3,505,053,651)	(2,573,090,894)	(686,997,286)	18,475,680	(263,441,151)	
<b>Less FASB 109 Above if not separately removed</b>			(275,427,966)	(275,427,966)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(3,229,625,685)	(2,297,662,928)	(686,997,286)	18,475,680	(263,441,151)	

**Instructions for Account 282:**

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A			B	C	D	E	F	G
Schedule ADIT-283			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 283</b>								
<b>Regulatory Assets:</b>								
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	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	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	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
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.
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.
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	0	Regulatory asset established for the Oregon 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	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	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	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	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	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 generating plant.
287614	430.100	Weatherization	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.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
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	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	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
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.
287650	205.100	Coal Pile Inventory Adjustment	0	0	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
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.

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.
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	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.
287781	415.870	Deferred Excess Net Power Costs-CA	(799,664)	(799,664)	0	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.
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	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	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.
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.
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.
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	0	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	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 Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	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	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.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(636,591)	(636,591)	0	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 Affordable 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	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	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	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.
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)	0	0	0	Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustainable portion of the repair deduction.
287884	415.867	Reg Asset - CA Solar Feed in Tariff	93,493	93,493	0	0	0	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)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT	6,314	6,314	0	0	0	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)	0	0	0	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	415.883	Deferral of Renewable Energy Credit - WY	196,269	196,269	0	0	0	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.
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	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.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	1	1	0	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.
287750	425.310	Hydro Relicensing Obligation	(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.  Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
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	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: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	-----	BETC Purchase Gain Fed Detriment	0	0	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits.  Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs	0	0	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3	0	0	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3	0	0	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.
287896	415.875	Def Net Power Costs - UT	0	0	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing	0	0	0	0	0	The book-tax difference resulting from this regulatory asset.
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.
287968	415.914	Reg Asset UT Naught U3 Cost	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program	0	0	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs	0	0	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding			(1)	(1)	0	0	0	
<b>Subtotal - p277</b>			(746,721,740)	(738,755,526)	0	(5,821,396)	(2,144,818)	
<b>Less FASB 109 Above if not separately removed</b>			(168,459,871)	(168,459,871)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(578,261,869)	(570,295,655)	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 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**  
End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	
2	ADIT-281	Sch. 281 Below	(208,722,047)	(208,722,047)	0	0	0	
3	ADIT-283	Sch. 283 Below	(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	
4	ADIT-190	Sch. 190 Below	625,845,175	593,559,268	1,061,073	0	31,224,834	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,652,002,820)	(2,684,967,287)	(771,984,913)	9,256,519	(204,307,139)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	24.1761%	7.3399%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(771,984,913)	2,237,864	(14,995,903)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(784,742,952)
9	Beginning of Year Total (Attachment 1)				(685,441,967)	3,059,310	(17,380,915)	(699,763,572)
10	<b>Appendix A, line 33 input</b>	Line 8 for Projection and average of Lines 8 & 9 for True-Up						<b>(784,742,952)</b>

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**

A			B	C	D	E	F	G
Description	Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 190</b>								
<b>Employee Benefits</b>								
287323	505.400	Bonus Liability - Electric - Cash Basis (2.5 months)	67,928	0	0	0	67,928	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	3,112,098	0	0	0	3,112,098	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	107,707	0	0	0	107,707	Severance accruals related to regular employment downsizing.
287327	720.300	Pension / Retirement Accrual - Cash Basis	911,061	911,061	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287332	505.600	Vacation Accrual - Cash Basis (2.5 months)	14,647,928	0	0	0	14,647,928	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	97,393,085	97,393,085	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	76,895,493	76,895,493	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>								
287336	730.120	FAS 133 Derivatives - noncurrent	9,506,490	9,506,490	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.
287434	730.110	FAS 133 Derivatives - Current	36,174,917	36,174,917	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.
<b>Regulatory Liabilities:</b>								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	923,858	923,858	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	6,451,670	6,451,670	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250	705.301	Regulatory Liability - OR 2010 Protocol Deferral	84,280	84,280	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287251	705.500	Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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	5,506,363	5,506,363	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	(233,328)	(233,328)	0	0	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	(1,179,425)	(1,179,425)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	76,568	76,568	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	207,831	207,831	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	235,892	235,892	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,028,472	6,028,472	0	0	0	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	23,414	23,414	0	0	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.

A			B	C	D	E	F	G	
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification	
Description			Company	Dist Or Other	Related	Related	Related	Related	
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	938,963	938,963	0	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	230,345	230,345	0	0	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.
287278	605.102	Trojan Unrecovered Plant - OR	0	0	0	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	2,162,272	2,162,272	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285	610.148	Reg Liability - Def NPC Balance Reclass	1,084,410	1,084,410	0	0	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	309,782	309,782	0	0	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	0	0	0	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-
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	880,178	880,178	0	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	107,308	107,308	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287309	705.200	Oregon Gain on Sale	13,344	13,344	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	2,922,408	2,922,408	0	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	680,350	680,350	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	715.720	NW Power Act - WA	404,510	404,510	0	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.  Note: This account description has changed from prior years. There has been no change in the calculation of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	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	1,436,693	1,436,693	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.
287389	610.145	Reg Liability - OR Balance Consol	3,404,854	3,404,854	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.  Note: This account description has changes from prior years. There has been no change in calculation method of the balance.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	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	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	1,880,194	1,880,194	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	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	171,019	171,019	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	303,933	303,933	0	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	1,001,563	1,001,563	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287474	705.271	Regulatory Liability-Blue Sky Program WA	81,117	81,117	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	36,841	36,841	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.
287476	705.273	Regulatory Liability-Blue Sky Program UT	1,034,160	1,034,160	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	21,092	21,092	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	705.275	Regulatory Liability-Blue Sky Program WY	87,062	87,062	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.
<b>Other Deferred Assets:</b>								
137807	- - - -	Current deferred federal tax correction benefit of interest	396,367	396,367	0	0	0	Current federal benefit of interest on corrections.
137827	- - - -	Current deferred state tax correction benefit of interest	51,413	51,413	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287241	605.302	Env Liab - Non-regulated	2,431,850	2,431,850	0	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287243	505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287244	505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287245	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	7,857,553	7,857,553	0	0	0	0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	55,494,303	55,494,303	0	0	0	0 Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287269	-----	Colorado Tax Credit Carryforward	166,647	166,647	0	0	0	0 Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(3,042,652)	(3,042,652)	0	0	0	0 Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	0	0	0	0	0	0 Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,837	324,837	0	0	0	0 Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0	0	0 Charitable contribution carryforward for state income tax purposes.

A		B	C	D	E	F	G
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference							
287281	----- California AMT Tax Credit Carryforward	342,050	342,050	0	0	0	0 California state income tax credit carryforward.
287289	425.130 Rogue River - Habitat Enhancement Liability	22,960	22,960	0	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	290,173	290,173	0	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155 Deferred Revenue - Citibank	127,022	127,022	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 ITC	11,178,431	11,178,431	0	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI Fiber Optic Ground Wire Lease	211,849	211,849	0	0	0	0 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	323,887	0	323,887	0	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	45,589,770	45,589,770	0	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100 Bad Debts Allowance - Cash Basis	4,215,846	4,215,846	0	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	15,605,014	15,605,014	0	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120 Def Regulatory Asset-Foote Creek Contract	110,961	0	110,961	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.

A			B	C	D	E	F	G	
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
287344	715.800	Redding Contract - Prepaid	626,225	0	626,225	0	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	145.030	Distribution O&M Amortization of Write-off	1,988,128	1,988,128	0	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	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	0	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	1,024,318	1,024,318	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).  Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,404,993		0	0	1,404,993	0	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	9,733,738	9,733,738	0	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	6,093,334	6,093,334	0	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	10,660	10,660	0	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	11,893,986	0	0	0	11,893,986	0	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287415	205.200	Inventory Reserve	1,104,742	1,104,742	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,101,500	4,101,500	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,109	3,109	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.
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	81,659,557	81,659,557	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	0	0	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	3,730,234	0	0	0	3,730,234	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.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(28,702,240)	(28,702,240)	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)	38,069,117	38,069,117	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	750,113	750,113	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	-----	Oregon BETC Credit Carryforward	2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	9,422,169	9,422,169	0	0	0	Idaho state income tax credit carryforward.

A		B	C	D	E	F	G
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference							
287497	----- BETC Purchase Gain	837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.  Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140 USA Power	45,639,872	45,639,872	0	0	0	Accrued liability related to USA Power.
287807	----- Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0	0	Non-current federal benefit of interest on corrections.
287817	----- Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	----- Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0	0	Non-current state benefit of interest on corrections.
287837	----- Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding		0	0	0	0	0	
<b>Subtotal - p234</b>		648,219,005	612,202,864	1,061,073	0	34,955,068	
<b>Less FASB 109 Above if not separately removed</b>		18,643,596	18,643,596	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>		3,730,234	0	0	0	3,730,234	
<b>Total</b>		625,845,175	593,559,268	1,061,073	0	31,224,834	

**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



Description	A	B	C	D	E	F	G
PacifiCorp	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification

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

Schedule ADIT-282

Account 282	A	B	C	D	E	F	G
Electric:		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287301 105.471 UT Klammath Relicensing		13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313 105.450 Non-ARO Liability - Regulatory Liability		307,397,978	307,397,978	0	0	0	Regulatory liability related to removal costs.
287605 105.100 30% Capitalized Labor Costs		30,117,464	30,117,464	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp		2,415,888	2,415,888	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 105.115 Regulatory Adjustment: Effects of Ratemaking - Fixed Assets		(85,825,503)	(85,825,503)	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.
287605 105.120 Book Depreciation		1,832,069,670	1,832,069,670	0	0	0	Book-tax difference for book depreciation.
287605 105.122 Repair Deduction		(254,963,303)	(254,963,303)	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0	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	(4,911,597,523)	(4,911,597,523)	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.137	Capitalized Depreciation	(16,188,663)	(16,188,663)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	0	0	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	(246,334,186)	(246,334,186)	0	0	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	182,438,805	182,438,805	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	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)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election -PPW	(425,658)	(425,658)	0	0	0	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	(86,322,782)	(86,322,782)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0	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	(5,109,352)	(5,109,352)	0	0	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	(179,569,769)	(179,569,769)	0	0	0	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.
287605	105.470	Book Gain/Loss on Land Sales	355,472	355,472	0	0	0	Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	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	208,722,047	208,722,047	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	773,045,986	(773,045,986)	0	0	PowerTax Report #257: Transmission Book Allocation Group.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	Direct Assignment: Intangible Fixed Assets	0	51,500,553	0	0	(51,500,553)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	178,514,671	0	0	(178,514,671)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(4,202,739)	0	0	(4,202,739)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287610	105.460 Non ARO - reclass to regulatory assets/liabilities	(334,865,793)	(334,865,793)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	0	0	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	(1,249,328)	0	0	(1,249,328)	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	(1,143,834)	(1,143,834)	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	(5,142,364)	(5,142,364)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766	610.100N Amortization NOPAs 99-00 RAR	241,577	241,577	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	453,808	453,808	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287962	105.129	Fixed Assets - State Modification	33,996,387	0	0	33,996,387	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)	(11,898,735)	0	0	(11,898,735)	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	(282,794,830)	(282,794,830)	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.
Rounding			11	11	0	0	0	
<b>Subtotal - p275</b>			(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
<b>Less FASB 109 Above if not separately removed</b>			(282,794,830)	(282,794,830)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

**Instructions for Account 282:**

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

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification

PacifiCorp

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

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 283</b>							
<b>Regulatory Assets:</b>							
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,505)	(12,505)	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.	(360,438)	(360,438)	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	39,374	39,374	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(3,404,854)	(3,404,854)	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	2,310,380	2,310,380	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.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(537,341)	(537,341)	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	209,308	209,308	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.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	0	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(439,551)	(439,551)	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.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(528,749)	(528,749)	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.
287588	415.831	Regulatory Asset - Post - Ret MMT -CA	(39,821)	(39,821)	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.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	(36,889)	(36,889)	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.
287591	415.301	Environmental Costs - WA	343,583	343,583	0	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	(13,662,211)	(13,662,211)	0	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	(8,770,309)	(8,770,309)	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	(169,356)	(169,356)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287614	430.100	Weatherization	2,444,081	2,444,081	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.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287634	415.300	Environmental Clean-up Accrual	(12,683,808)	(12,683,808)	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(1,952,369)	(1,952,369)	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	(160,109)	(160,109)	0	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	(222,217)	(222,217)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b	ARO Regulatory Assets	(21,044,362)	(21,044,362)	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	(26,264)	(26,264)	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	(45,681,406)	(45,681,406)	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.
287650	205.100	Coal Pile Inventory Adjustment	(516,233)	(516,233)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287685	425.380	BPA Idaho Balancing Account	(97,621)	(97,621)	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.
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	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.	(66,119,587)	(66,119,587)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	236,049	236,049	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	(3,415,590)	(3,415,590)	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-Powderdale	(871,993)	(871,993)	0	0	0	Regulatory asset established for the unrecovered portion of the Powderdale hydroelectric generating facility and decommissioning costs. The Powderdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287781	415.870	Deferred Excess Net Power Costs-CA	(1,021,077)	(1,021,077)	0	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	43,621	43,621	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	4,491	4,491	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	0	0	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.
287860	415.855	CA - January 2010 Storm Costs	0	0	0	0	0	Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287861	415.857	ID - Deferred Overburden Costs	(64,225)	(64,225)	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	0	0	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	0	0	0	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	(73,486)	(73,486)	0	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.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(134,692)	(134,692)	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.
287868	415.858	WY - Deferred Overburden Costs	(177,189)	(177,189)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(1,044,217)	(1,044,217)	0	0	0	Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(48,506)	(48,506)	0	0	0	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	(155,596)	(155,596)	0	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 Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	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	(1,043,368)	(1,043,368)	0	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.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(424,394)	(424,394)	0	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 Affordable Care Act of 2010.
287878	415.406	Reg Asset - Utah ECAM	(18,421,109)	(18,421,109)	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).

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(2,089,057)	(2,089,057)	0	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	0	0	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	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.
287882	415.876	Deferred Excess Net Power Costs - OR	(1)	(1)	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	0	0	0	0	0	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	134,373	134,373	0	0	0	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	(63,009,297)	(63,009,297)	0	0	0	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	1,045,037	1,045,037	0	0	0	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	0	0	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287889	415.883	Deferral of Renewable Energy Credit - WY	(537,233)	(537,233)	0	0	0	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	(2,162,275)	(2,162,275)	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	(1,084,410)	(1,084,410)	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	1	1	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	57,354	57,354	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	93,603	93,603	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	168,735	168,735	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	0	0	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	(172,965,664)	(172,965,664)	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.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287653	425.250	TGS Buyout	(41,597)	(41,597)	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	(265,032)	(265,032)	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	(1,536,674)	(1,536,674)	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	(306,818)	(306,818)	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	(845,489)	(845,489)	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	(102,219)	(102,219)	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	(1,677,332)	(1,677,332)	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	(3,606,405)	(3,606,405)	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	(7,389,066)	0	0	(7,389,066)	0	Book-tax difference associated with the timing of deductibility of property taxes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287750	425.310	Hydro Relicensing Obligation	(9,246,825)	(9,246,825)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.  Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
287770	120.205	Trapper Mining Stock Basis	(1,678,001)	(1,678,001)	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	(142,638)		0	0	(142,638)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciations)	(1,963,698)	(1,963,698)	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: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	- - - -	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits.  Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs	(1,053,545)	(1,053,545)	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3	776,065	776,065	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3	238,754	238,754	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287896	415.875	Def Net Power Costs - UT	(9,329,103)	(9,329,103)	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing	(13,172,560)	(13,172,560)	0	0	0	The book-tax difference resulting from this regulatory asset.
287965	415.836	Current Asset - Frozen MTM	(182,568)	(182,568)	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	(159,989)	(159,989)	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	(2,252,056)	0	0	0	(2,252,056)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287968	415.914	Reg Asset UT Naught U3 Cost	(1,143,669)	(1,143,669)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost	(422,398)	(422,398)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program	329,052	329,052	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs	(3,122,055)	0	0	0	(3,122,055)	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding			(1)	(1)	0	0	0	
<b>Subtotal - p277</b>			(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)	
<b>Less FASB 109 Above if not separately removed</b>			(172,965,664)	(172,965,664)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	

**Instructions for Account 283:**

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

## Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
<b>Plant Related</b>			
Real Property	115,829,256		
Possessory taxes	417,216		
<b>1 Total Plant Related</b>	<b>116,246,472</b>	<b>24.1761%</b>	<b>28,103,843</b>
		Wages & Salary Allocator	
<b>Labor Related</b>			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
<b>2 Total Labor Related</b>	<b>0</b>	<b>7.3399%</b>	<b>0</b>
		Net Plant Allocator	
<b>Other Included</b>			
Annual Report	63,274		
<b>3 Total Other Included</b>	<b>63,274</b>	<b>24.1761%</b>	<b>15,297</b>
<b>4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)</b>	<b>116,309,746</b>		<b><u>28,119,140</u></b>
<b>Currently Excluded</b>			
Local Franchise	30,203,847		
Montana Energy License	230,563		
Montana Wholesale Energy	164,498		
Idaho Generation Tax (KWh)	31,373		
Oregon Department of Energy	838,377		
Wyoming Wind Generation Tax	1,390,284		
Washington Public Utility Tax	11,678,221		
Other (Navajo Nation, Business & Occupation, Other)	36,042		
<b>5 Subtotal Excluded Taxes</b>	<b>44,573,205</b>		
<b>6 Total Other Taxes Included and Excluded (Line 4 + Line 5)</b>	<b><u>160,882,951</u></b>		
<b>7 Total Other Taxes</b>			
114.14c	<b>160,882,952</b>		
<b>8 Difference (Line 6 - Line 7)</b>		<b>(1)</b>	

**Criteria for Allocation:**

- 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.

**PacifiCorp**  
**Attachment 3 - Revenue Credit Worksheet**

Line	Description	Notes	Reference	Value
<b>Account 454 - Rent from Electric Property</b>				
1	Rent from Electric Property - Transmission Related			3,565,816
2	Pole Attachments - Transmission Related			227,830
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			941,106
5	Miscellaneous General Revenues		<i>detail below</i>	226,221
6	<b>Account 454 subtotal</b>		(Sum Lines 1-5)	<b>5,516,741</b>
<b>Account 456 - Other Electric Revenues (Note 1)</b>				
7	Transmission for Others	Note 3	Attachment 13	25,022,479
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	107,669,151
10	Facilities Charges including Interconnection Agreements	Note 2		0
11	Transmission maintenance revenue		Account 456.2	864,422
12	<b>Account 456 subtotal</b>		(Sum Lines 7-11)	<b>133,556,052</b>
13	Appendix A input: <b>Gross Revenue Credits</b>		(Sum Lines 6 & 12)	<b>139,072,793</b>

*Detail for selected items above*

**Miscellaneous General Revenues**

Rents - general		115,706
One Utah Center and North Temple Office leases		2,966,378
Rent revenue - CSS		0
Total Miscellaneous General Revenue		3,082,084
Wages & Salary Allocator		7.34%
<b>Total Allocated Miscellaneous General Revenue</b>		<b>226,221</b>

**Distribution Underbuild**

Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
<b>Distribution Underbuild - Transmission related</b>		<b>555,768</b>

**Notes**

- 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 170 of Appendix A.
- 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.
- 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).

**PacifiCorp**  
**Attachment 4 - Calculation of 100 Basis Point Increase in ROE**

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	342,068,160
	100 Basis Point increase in ROE		1.00%

**Return Calculation**

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.74%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.30%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.97%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.38%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	5.06%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.68%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.02%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.40%
126	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)	<b>8.09%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>			<b>(Line 52 * Line 126)</b>	<b>243,243,819</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
<b>ITC Adjustment</b>					
134	Amortized Investment Tax Credit			Attachment 5	(447,572)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(721,320)
136	<b>Income Tax Component =</b>	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			99,545,661
137	<b>Total Income Taxes</b>				<b>98,824,341</b>

**PacifiCorp**  
Attachment 5 - Cost Support

**Plant in Service Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s, and Instructions					Detail/notes
<b>Calculation of Transmission Plant In Service</b>					
	Source	Footnotes	Year	Balance	
1	December	206.58b	2011	4,500,418,059	-
2	January	Monthly Balances	2012	4,515,143,551	
3	February	Monthly Balances	2012	4,519,122,613	
4	March	Monthly Balances	2012	4,516,958,426	
5	April	Monthly Balances	2012	4,525,917,739	
6	May	Monthly Balances	2012	4,540,354,996	
7	June	Monthly Balances	2012	4,584,078,943	
8	July	Monthly Balances	2012	4,589,854,182	
9	August	Monthly Balances	2012	4,607,507,809	
10	September	Monthly Balances	2012	4,616,772,210	
11	October	Monthly Balances	2012	4,632,874,329	
12	November	Monthly Balances	2012	4,674,263,683	
13	December	207.58g	2012	4,724,913,520	-
15 14	<b>Transmission Plant In Service</b>	(line 13)	(Note M) Projection	<b>4,724,913,520</b>	Appendix A input
<b>Calculation of Distribution Plant In Service</b>					
	Source		Year	Balance	
15	December	206.75b	2011	5,678,900,414	-
16	January	Monthly Balances	2012	5,695,368,314	
17	February	Monthly Balances	2012	5,707,238,901	
18	March	Monthly Balances	2012	5,719,972,799	
19	April	Monthly Balances	2012	5,734,227,766	
20	May	Monthly Balances	2012	5,747,319,951	
21	June	Monthly Balances	2012	5,790,230,639	
22	July	Monthly Balances	2012	5,800,530,449	
23	August	Monthly Balances	2012	5,812,910,715	
24	September	Monthly Balances	2012	5,819,506,988	
25	October	Monthly Balances	2012	5,831,810,966	
26	November	Monthly Balances	2012	5,840,144,023	
27	December	206.75g	2012	5,852,985,088	-
28	<b>Distribution Plant In Service</b>	(line 27)	Projection	<b>5,852,985,088</b>	
<b>Calculation of Intangible Plant In Service</b>					
	Source		Year	Balance	
29	December	204.5b	2011	853,462,120	-
30	December	204.5g	2012	854,419,426	-
19 31	<b>Intangible Plant In Service</b>	(line 30)	(Note N) Projection	<b>854,419,426</b>	Appendix A input
<b>Calculation of General Plant In Service</b>					
	Source		Year	Balance	
32	December	206.99b	2011	1,316,569,190	-
33	December	207.99g	2012	1,359,148,793	-
18 34	<b>General Plant In Service</b>	(line 33)	(Note N) Projection	<b>1,359,148,793</b>	Appendix A input
<b>Calculation of Production Plant In Service</b>					
	Source		Year	Balance	
35	December	204.46b	2011	10,420,953,789	-
36	January	Monthly Balances	2012	10,423,348,502	
37	February	Monthly Balances	2012	10,421,675,907	
38	March	Monthly Balances	2012	10,493,193,177	
39	April	Monthly Balances	2012	10,598,012,404	
40	May	Monthly Balances	2012	10,630,028,266	
41	March	Monthly Balances	2012	10,761,195,114	
42	April	Monthly Balances	2012	10,762,633,261	
43	August	Monthly Balances	2012	10,763,032,523	
44	September	Monthly Balances	2012	10,779,756,274	
45	October	Monthly Balances	2012	10,858,311,682	
46	November	Monthly Balances	2012	10,913,833,674	
47	December	204.46g	2012	10,942,646,469	-
48	<b>Production Plant In Service</b>	(line 47)	Projection	<b>10,942,646,469</b>	
49	Electric Plant Sold	206.102g		0	-
6 50	<b>Total Plant In Service</b>	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M) Projection	<b>23,734,113,296</b>	Appendix A input

**PacifiCorp**  
Attachment 5 - Cost Support

**Accumulated Depreciation Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
<b>Calculation of Transmission Accumulated Depreciation</b>					
	Source		Year	Balance	
51	December	Prior year 219.25c	2011	1,224,958,546	-
52	January	Monthly Balances	2012	1,231,505,640	
53	February	Monthly Balances	2012	1,237,889,516	
54	March	Monthly Balances	2012	1,234,118,902	
55	April	Monthly Balances	2012	1,239,610,000	
56	May	Monthly Balances	2012	1,245,518,454	
57	June	Monthly Balances	2012	1,250,546,804	
58	July	Monthly Balances	2012	1,256,972,752	
59	August	Monthly Balances	2012	1,263,207,431	
60	September	Monthly Balances	2012	1,268,905,274	
61	October	Monthly Balances	2012	1,275,280,246	
62	November	Monthly Balances	2012	1,280,916,628	
63	December	219.25c	2012	1,285,912,340	
25	<b>64</b>	<b>Transmission Accumulated Depreciation</b>	(line 63) (Note M) Projection	<b>1,285,912,340</b>	Appendix A input
<b>Calculation of Distribution Accumulated Depreciation</b>					
	Source		Year	Balance	
65	December	Prior year 219.26c	2011	2,160,071,158	-
66	January	Monthly Balances	2012	2,168,560,702	
67	February	Monthly Balances	2012	2,177,178,686	
68	March	Monthly Balances	2012	2,185,437,008	
69	April	Monthly Balances	2012	2,194,659,202	
70	May	Monthly Balances	2012	2,205,228,572	
71	June	Monthly Balances	2012	2,216,616,271	
72	July	Monthly Balances	2012	2,225,610,423	
73	August	Monthly Balances	2012	2,235,271,604	
74	September	Monthly Balances	2012	2,243,117,227	
75	October	Monthly Balances	2012	2,252,799,548	
76	November	Monthly Balances	2012	2,262,632,686	
77	December	219.26c	2012	2,268,075,733	-
78	<b>Distribution Accumulated Depreciation</b>	(line 77)	Projection	<b>2,268,075,733</b>	
<b>Calculation of Intangible Accumulated Depreciation</b>					
	Source		Year	Balance	
79	December	Prior year 200.21c	2011	497,114,807	-
80	December	200.21c	2012	500,799,794	-
8	<b>81</b>	<b>Accumulated Intangible Depreciation</b>	(line 80) (Note N) Projection	<b>500,799,794</b>	Appendix A input
<b>Calculation of General Accumulated Depreciation</b>					
	Source		Year	Balance	
82	December	Prior year 219.28c	2011	477,043,369	-
83	December	219.28c	2012	500,908,590	-
26	<b>84</b>	<b>Accumulated General Depreciation</b>	(line 83) (Note N) Projection	<b>500,908,590</b>	Appendix A input
<b>Calculation of Production Accumulated Depreciation</b>					
	Source		Year	Balance	
85	December	Prior year 219.20 through 219.24	2011	3,200,107,939	
86	January	Monthly Balances	2012	3,220,175,348	
87	February	Monthly Balances	2012	3,234,942,105	
88	March	Monthly Balances	2012	3,223,241,761	
89	April	Monthly Balances	2012	3,215,634,877	
90	May	Monthly Balances	2012	3,233,421,900	
91	June	Monthly Balances	2012	3,248,584,557	
92	July	Monthly Balances	2012	3,268,093,063	
93	August	Monthly Balances	2012	3,282,925,461	
94	September	Monthly Balances	2012	3,304,424,075	
95	October	Monthly Balances	2012	3,324,426,932	
96	November	Monthly Balances	2012	3,334,857,207	
97	December	219.20 through 219.24	2012	3,349,770,759	-
98	<b>Production Accumulated Depreciation</b>	(line 97)	Projection	<b>3,349,770,759</b>	
7	<b>99</b>	<b>Accumulated Depreciation (Total Electric Plant)</b>	(sum lines 64, 78, 84, & 98) (Note M) Projection	<b>7,404,667,421</b>	Appendix A input
100	<b>Total Accumulated Depreciation</b>	(sum lines 64, 78, 81, 84, & 98)	Projection	<b>7,905,467,215</b>	

**PacifiCorp**  
**Attachment 5 - Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year	227.16c	0
		Current Year	227.16c	0
		(Note N) <b>Appendix A input</b>	Projection	0
42	Construction Materials & Supplies	Prior Year	227.5c	106,787,597
		Current Year	227.5c	83,816,884
		(Note N) <b>Appendix A input</b>	Projection	83,816,884
45	Transmission Materials & Supplies	Prior Year	227.8c	507,347
		Current Year	227.8c	750,972
		(Note N) <b>Appendix A input</b>	Projection	750,972

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
<b>Amortized Investment Tax Credit</b>							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,851,300)	Net Plant Allocator 24.18%	(447,572)	
<b>Rate Base Adjustment</b>							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
		Current beg of year balance	266.6b	4,045,318			
		Current end of year balance	266.6h	2,420,922			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average		3,233,120	24.18%	781,642	(enter negative in Appendix A)

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
<b>Land Held for Future Use</b>							
23		Prior Year	214.47d	20,136,120	2,996,636	17,139,484	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	22,657,380	2,996,636	19,660,744	Detail for transmission-related value on Attachment 12
		(Notes B & L) <b>Appendix A input</b>	Projection		2,996,636		current end-of-year balance

**PacifiCorp**  
Attachment 5 - Cost Support

**Adjustments to A & G Expense**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Excluded Membership Dues Expense				
	Electric Power Research Institute	353.f	0	
	Edison Electric Institute	353.f	78,839	
	National Electric Energy Testing Research and Application Center	353.f	95,000	
	Consortium for Energy Efficiency	component of 335.1b	17,516	
	National Coal Transportation Association	component of 335.1b	1,250	
	National Joint Utilities	component of 335.1b	7,875	
	North American Transmission Forum	component of 335.1b	86,288	
63	Total	(Note C) Appendix A Input	286,768	
PBOP				
	Fixed PBOP expense	FERC Authorized	15,236,246	
	Actual PBOP expense	Attachment 17	112,598	
58	Adjusted total (Current year actual)	Appendix A Input	15,123,648	Authorized minus Att 17 = Current year actual PBOP expense
Property Insurance				
	Property Insurance Account 924	323.185b	16,404,849	
70	Total	(Note F) Appendix A Input	16,404,849	

**Regulatory Expense Related to Transmission Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
<b>Directly Assigned A&amp;G</b>						
Specific Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
	Annual Fee	350.32d	2,043,517	2,043,517		
	Annual Fee - hydro	350.33d	2,983,740		2,983,740	
	Transmission Rate Case	350.34d	757,804	757,804		
	Other Regulatory	350.35d	365,986	317,935	48,051	
67	<b>Total</b>	sum	6,151,047	3,119,256	3,031,791	

**PacifiCorp**  
Attachment 5 - Cost Support

**Safety Related Advertising Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
<b>Directly Assigned A&amp;G</b>					
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	4,948	0	4,948 <a href="#">Based on FERC 930.1 download</a>

**Education and Out Reach Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
<b>Directly Assigned A&amp;G</b>					
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b	4,948	0	4,948 <a href="#">Based on FERC 930.1 download</a>

**Multistate worksheet**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Details	
<b>Income Tax Rates</b>			
129	SIT = State Income Tax Rate or Composite (Note G)	4.54%	Enter Average State Income Tax Rate

**Adjustments to Transmission O&M**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Transmission Related Appendix A input	Details
53	<b>Transmission O&amp;M</b>	321.112b	206,484,082	0	206,484,082
	<b>Adjustment for Ancillary Services Accounts 561-561.5</b>				
	(561) Load Dispatching	321.84b	0		
	(561.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,733,470		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	239,500		
	(561.5) Reliability, Planning and Standards Development	321.89b	850,396		
54	<b>Less: Cost of Providing Ancillary Services Accounts 561.0-5</b>	sum	7,823,366	0	7,823,366 Adjustment for Ancillary Services Accounts 561-561.5
55	<b>Less: Account 565</b>	321.96b	142,125,115	0	142,125,115

**Facility Credits under Section 30.9 of the OATT**

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & Documentation
<b>Net Revenue Requirement</b>			
166	Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168	Interest on Network Upgrade Facilities	1,455,682	Appendix A Input

**Other adjustments to rate base**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	
<b>Network Upgrade Balance</b>			
		Prior Year	Enter negative
		Current Year	Enter negative
50	Network Upgrade Balance (Note N)	(54,006,438)	(47,435,078)
		Appendix A input	Projection
		(47,435,078)	current end-of-year balance

**PacifiCorp**  
Attachment 5 - Cost Support

**Depreciation Expense**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
<b>Transmission Plant</b>				
	Depreciation expense (403)	(Note H)	336.7b	86,537,884
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	<b>Transmission Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	<b>86,537,884</b> Appendix A Input
<b>General Plant</b>				
	Depreciation expense (403)	(Note H)	336.10b	38,203,550
	Amortization of limited term electric plant (404)	(Note H)	336.10d	2,357,362
77	<b>General Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	<b>40,560,912</b> Appendix A Input
<b>Intangible plant</b>				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	41,692,182
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	<b>Total Intangible Amortization</b>	(Note H)	sum	<b>41,692,182</b> Appendix A Input

**Less Regulatory Asset Amortizations Account 930.2**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Goodnoe Hills Settlement - WY (24)	2012	232.1.15e	21,250
	Lake Side Settlement - WY (38)	2012	232.1.5e	27,429
61	<b>Total</b>		sum	<b>48,679</b> Appendix A Input

**PacifiCorp  
Attachment 6 - Estimate and Reconciliation Worksheet**

**Instruction Summary**

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
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 - actual data
8	April	Year 3	TO estimates Cap Adds and CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

**Worksheet**

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ - Rev Req based on Year 1 data <b>Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</b>
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant in Service										CWP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Segment I	Monthly Additions Energy Gateway Total (Segments B-H)	Monthly Additions Transmission CWP (Gateway only)
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-
Jan	3,992,288.53	-	(21,000)	(38,287)	-	-	-	-	-	(59,287)	-
Feb	7,825,573	-	65,350	119,153	-	-	-	-	-	185,503	-
Mar	5,894,279	-	827,519	1,511,931	-	-	-	-	-	2,339,450	-
Apr	9,993,783	-	10,000	-	-	-	-	-	-	10,000	-
May	16,641,004	-	10,000	350,945.971	-	-	2,000,000	-	-	352,955.971	-
Jun	37,416,529	-	10,000	11,256,946	-	-	-	-	-	11,266,946	-
Jul	7,905,111	-	30,000	2,150,747	-	-	-	-	-	2,180,747	-
Aug	8,893,022	-	10,000	1,483,558	-	-	-	-	-	1,473,558	-
Sep	13,926,173	-	10,000	1,149,487	-	-	-	-	-	1,159,487	-
Oct	22,098,349	-	10,000	921,751	-	-	-	-	-	931,751	-
Nov	14,469,714	-	10,000	473,400	-	-	-	-	-	483,400	-
Dec	9,599,589	-	10,000	105,336	-	-	-	-	-	115,336	-
Total	158,445,415	-	982,870	370,059,992	-	-	2,000,000	-	-	373,042,862	-

New Transmission Plant Additions and CWP (weighted by months in service)

(L)	Plant in Service				CWP		(S)
	(M)	(N)	(O)	(P)	(Q)	(R)	
	Other Transmission PIS Amount (A x L)	Other Transmission PIS Amount (J x L)	Other Transmission PIS (M / 13)	Other Transmission PIS (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	Input/Total
Weighting	-	-	-	-	-	-	-
13	-	-	-	-	-	-	-
12	47,907,462	(711,444)	3,685,189.41	(54,726)	-	-	-
11	93,891,307	2,040,530	6,452,408	156,964	-	-	-
10	58,942,791	23,394,501	4,526,369	1,799,577	-	-	-
9	89,944,043	90,000	6,918,773	6,923	-	-	-
8	133,128,033	2,823,647,767	10,240,618	217,203,674	-	-	-
7	261,915,704	78,868,622	20,147,362	6,066,817	-	-	-
6	47,430,668	13,064,482	3,648,513	1,006,499	-	-	-
5	44,465,108	7,367,790	3,420,393	566,753	-	-	-
4	55,174,693	1,637,948	4,286,976	356,765	-	-	-
3	66,295,047	2,795,253	5,099,619	215,019	-	-	-
2	28,939,428	966,800	2,226,110	74,369	-	-	-
1	9,599,589	115,336	738,430	8,872	-	-	-
	928,053,873	2,956,297,584	71,388,759	227,407,506	-	-	-

Input to Line 16 of Appendix A

Input to Line 34 of Appendix A

**288,796,266**  
-

Estimated Life	58
Estimated Depreciation for Attachment 7	
Jan	11.5 (980)
Feb	10.5 2,799
Mar	9.5 31,932
Apr	8.5 122
May	7.5 3,803,405
Jun	6.5 105,223
Jul	5.5 17,233
Aug	4.5 9,527
Sep	3.5 5,831
Oct	2.5 3,347
Nov	1.5 1,042
Dec	0.5 83
Total Estimated Depreciation for Attachment 7	3,978,563

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ - <b>Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</b>
4	May	Year 2	Post results of Step 3 \$ - <b>Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</b>
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) \$ - Rev Req based on Prior Year data <b>Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</b>
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation <b>Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</b>  \$ - Schedule 1 Reconciliation

**PacifiCorp  
Attachment 7 - Transmission Enhancement Charge Worksheet**

Line 1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)</b>			
3	A	157	Net Plant Carrying Charge without Depreciation	11.4307%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.0787%
5	C		Line B less Line A	0.6480%
6	<b>FCR if CIAC</b>			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.9271%

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  
In the True-up, the actual depreciation expense will be used.

Columns and rows may be added to accommodate more projects

8 Useful life of the project  
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"  
9 Input the allowed increase in ROE  
From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13  
12 Line 14 plus (line 5 times line 13)/100  
13 13 Month Net Plant or CWIP Balance  
14 Actual or estimated depreciation expense

Life	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive		Transmission Incentive Credit (incentive minus without)	
	CIAC (Yes or No)	Increased ROE (basis points)	9.8% ROE	FCR for This Project	Investment	Annual Depreciation Expense	Balance	Depreciation	Revenue		Balance	Depreciation		Revenue
2010	No	0	11.4307%	11.4307%	-	-	58.00	-	-	-	-	-	-	-
2011	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2012	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2013	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2014	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2015	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2016	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2017	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2018	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2019	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2020	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2021	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2022	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2023	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2024	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2025	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2026	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2027	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2028	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2029	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-
2030	No	50	11.4307%	11.7547%	-	-	58.00	-	-	-	-	-	-	-

**PacifiCorp  
Attachment 8 - Depreciation Rates**

**Applied Depreciation Rates by State**

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.35%
2	352	Structures and Improvements															1.31%
3	353	Station Equipment															1.75%
4	353.7	Supervisory Equipment															3.78%
5	354	Towers and Fixtures															1.56%
6	355	Poles and Fixtures															2.63%
7	356	Overhead Conductors and Devices															2.25%
8	356.2	Clearing & Grading															1.40%
9	357	Underground Conduit															1.65%
10	358	Underground Conductors and Devices															1.64%
11	359	Roads & Trails															1.39%
12		Unclassified Transmission															2.03%
13	389.2	Land Rights	-	0.00%	-	0.00%	-	0.00%	69,903.26	2.32%	74,341.83	2.01%	-	0.00%	4,867.64	2.01%	
14	390	Structures and Improvements	70,236,869.34	2.21%	11,071,248.84	3.80%	2,075,185.84	2.38%	89,087,862.99	2.18%	10,036,913.24	3.03%	383,797.68	2.06%	12,177,993.87	2.12%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment	101,459,443.23	4.06%	17,960,688.89	5.24%	5,934,974.25	4.15%	107,368,904.75	4.09%	48,181,963.45	5.40%	3,902,063.79	3.18%	18,634,480.24	3.79%	
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	2,031,190.46	4.37%	311,406.55	5.49%	242,652.10	5.15%	2,681,932.21	4.30%	2,246,855.06	5.46%	77,770.70	3.17%	437,909.10	3.81%	
25	302	Franchises and Consents															5.81%
26	303	Miscellaneous Intangible Plant															5.02%
27	390.1	Leasehold Improvements - Gen															7.18%

**Notes**

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2012 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

**PacifiCorp**  
**Attachment 9a - Load Divisor for Projection**  
 Average of current year and prior two years

Column	OATT (Part III - Network Service)														f
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f12	
Customer Class	PacifiCorp NFS	BPA Yakama NFS	BPA Gazley NFS	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	Tri-State NFS	Noble Americas/ (Sempra) NFS	Basin Electric NFS	Basin Electric Sheridan NFS	Black Hills NFS	USBR NFS	WAPA NFS	Iberdrola NFS	Total NFO
RS / SA		SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	Terminated	SA 347	SA 506	SA 175	SA 742	
Jan	8,546	5.28	3.18	26.94	1.08	0.10	4.69	18.54	0.52	3.53	53.05	0.00	0.00	-	117
Feb	8,361	5.94	3.12	25.27	1.10	0.25	5.75	17.33	0.81	-	47.41	0.00	0.00	-	107
March	7,844	4.40	3.22	25.42	0.98	0.10	4.97	17.44	0.49	-	39.97	0.00	0.00	-	97
April	7,511	4.81	2.88	18.29	0.80	0.07	8.99	18.95	0.85	-	36.60	0.19	0.69	-	93
May	7,538	4.92	2.85	15.39	0.70	0.01	8.72	19.20	0.46	-	36.34	0.37	1.94	3.00	94
Jun	8,972	5.05	3.08	9.01	0.22	0.01	4.69	19.56	0.48	-	49.17	0.70	3.26	3.00	98
Jul	9,651	5.69	3.05	11.20	0.25	-	9.41	20.56	0.38	-	50.13	0.78	3.06	3.00	107
Aug	9,627	5.90	3.25	13.96	0.22	0.10	9.01	21.08	0.51	-	51.31	0.75	2.82	3.00	112
Sept	8,582	5.17	3.20	13.32	0.22	0.23	8.50	18.70	0.32	-	38.65	0.65	2.91	3.00	95
Oct	7,718	4.65	2.84	14.82	0.52	0.10	8.18	18.13	0.13	-	34.33	0.18	0.90	3.00	88
Nov	8,369	5.03	3.20	24.81	1.04	0.14	5.00	16.16	0.33	-	47.87	0.00	0.01	3.00	107
Dec	8,308	5.10	3.27	16.92	1.28	-	4.68	16.30	0.51	-	48.24	0.00	0.00	3.00	99
Total	101,327	62	37	215	8	1	83	222	6	4	533	4	16	24	1,214
Ave 12CP	8,461	5.15	3	18	1	0	7	18	0	0	44	0	1	2	101.17

Other Service						i
j1	j2	j3	j4	j5		
Western Area Power Administration						Total OS
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 260	Administration OS RS 262/RS 263	APS OS RS 436		
322	89	68	301	-	780	
296	76	81	275	-	728	
302	66	64	250	-	683	
332	54	87	237	-	710	
298	70	64	246	-	678	
450	136	110	298	-	993	
448	153	91	306	-	998	
508	156	110	298	-	1,072	
464	120	110	274	-	968	
334	91	73	275	-	773	
302	83	61	307	-	753	
344	91	77	315	-	826	
4,401	1,184	996	3,382	-	9,963	
367	99	83	282	-	830.28	

Column	OATT Part II Long-Term Firm Point-to-Point Transmission Service 2011															g	
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15		g16
Customer Class	PacifiCorp Various	Black Hills, Inc.	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Raser- Intermountain LTP	Powerex LTP	Sacramento Municipal Utility District LTP	Enel LTP	NextEra LTP	State of SD LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Total LTP
RS / SA		SA 67	SA 179	SA 656	SA 212	SA 279	SA 509	SA 169	SA 552	SA 706	SA 733	SA 170	-	SA 700	SA 701	SA 702	
Jan	3,497	50	18	56	-	30	11	80	-	-	99	4	164	67	67	66	4,209
Feb	3,497	50	18	56	-	30	11	80	-	-	99	4	164	67	67	66	4,209
March	3,250	50	18	56	-	30	11	80	-	-	99	4	153	67	67	66	3,951
April	3,250	50	18	56	-	30	11	80	-	-	99	4	153	67	67	66	3,951
May	3,345	50	18	56	-	30	11	80	-	-	99	4	157	67	67	66	4,050
Jun	3,345	50	18	56	75	30	11	80	-	-	80	4	160	67	67	66	4,109
Jul	3,345	50	18	56	75	30	11	80	-	-	80	4	160	67	67	66	4,109
Aug	3,345	50	18	56	75	30	11	80	-	-	80	4	160	67	67	66	4,109
Sept	3,345	50	18	56	75	30	11	80	-	-	80	4	160	67	67	66	4,109
Oct	3,345	50	18	56	75	30	11	80	30	-	80	4	161	67	67	66	4,140
Nov	3,250	50	18	56	-	30	11	80	30	25	99	4	156	67	67	66	4,009
Dec	3,250	50	18	56	-	30	11	80	30	25	99	4	156	67	67	66	4,009
Total	40,064	600	216	672	375	360	132	960	90	50	1,093	48	1,904	804	804	792	48,964
Ave 12CP	3,339	50	18	56	31	30	11	80	8	4	91	4	159	67	67	66	4,080

Total Network & OS	1% Growth	Behind-the Meter	Total Network Load
9,443	9,538	163	9,701
9,196	9,288	163	9,451
8,624	8,710	163	8,873
8,314	8,397	163	8,560
8,310	8,393	163	8,556
10,064	10,164	163	10,327
10,756	10,864	163	11,027
10,811	10,919	163	11,082
9,645	9,741	163	9,904
8,579	8,665	229	8,894
9,229	9,321	174	9,495
9,733	9,831	218	10,049
112,704	113,831	2,088	115,919
9,392	9,486	174	9,660

Divisor
Network + OS + LTP
13,910
13,660
12,824
12,511
12,606
14,436
15,136
15,191
14,013
13,034
13,504
14,058
164,883
<b>13,740</b>

**PacifiCorp**  
Attachment 9a1 - Load (Current Year)

2012

Column			OATT (Part III - Network Service)														f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Basin Electric NFO Terminated	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175		
Jan	16	18	8,445	5.08	3.38	27.72	1.21	-	0.08	25.91	0.27	-	50.73	0.00	0.00	114	
Feb	6	8	8,118	5.19	3.40	21.49	1.30	0.42	2.25	24.22	1.12	-	42.23	0.00	0.00	102	
March	7	8	7,799	4.06	3.51	29.84	1.21	-	0.91	23.61	0.24	-	39.54	0.00	0.00	103	
April	23	15	7,337	4.92	2.85	10.08	0.54	0.21	13.98	28.76	0.20	0.21	36.08	0.34	2.07	100	
May	15	16	8,006	6.03	2.62	9.83	0.43	0.03	13.15	29.08	0.20	-	37.44	0.56	3.17	103	
Jun	29	16	9,020	5.01	3.19	9.69	0.34	0.03	0.08	28.79	0.21	-	54.86	0.57	3.47	106	
Jul	12	15	9,831	5.70	3.06	10.45	0.38	-	12.20	30.20	0.61	-	57.45	0.65	3.06	124	
Aug	6	16	9,607	5.87	3.40	13.70	0.34	-	14.03	28.15	0.30	-	49.94	0.64	2.34	119	
Sept	5	17	8,667	4.98	3.10	11.69	0.28	0.31	13.47	26.51	0.21	-	39.32	0.56	2.78	103	
Oct	2	17	7,520	5.01	2.63	10.07	0.27	-	11.52	27.12	0.20	-	33.34	0.26	1.76	92	
Nov	27	18	8,037	4.89	3.32	20.76	0.85	0.39	0.07	25.22	0.25	-	47.62	0.00	0.00	103	
Dec	18	18	8,584	5.18	3.55	-	1.21	-	0.08	25.18	0.25	-	47.93	0.00	-	83	
Total			100,971	62	38	175	8	1	82	323	4	-	536	4	19	1,252	

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS RS 262/RS 263	APS OS RS 436	
Jan	16	18	261	84	67	350	-	761
Feb	6	8	290	76	83	265	-	714
March	7	8	289	68	91	257	-	705
April	23	15	394	71	103	271	-	839
May	15	16	347	85	78	307	-	817
Jun	29	16	472	155	118	301	-	1,046
Jul	12	15	505	176	91	308	-	1,080
Aug	6	16	487	159	108	339	-	1,094
Sept	5	17	480	137	131	275	-	1,023
Oct	2	17	352	101	85	329	-	867
Nov	27	18	322	84	82	302	-	790
Dec	18	18	369	96	90	322	-	877
Total			4,567	1,293	1,127	3,626	-	10,613

Notes

PacifiCorp NFS peak loads for October, November, and December exclude behind-the-meter generation as amounts reported in behind-the-meter column with the average load calculation. October, November, and December peak load plus behind-the-meter generation equals amounts invoiced and reported in the 2012 Form 1.

PacifiCorp's 2012 Form 1 included BPA Clark load in error as contract terminated on December 7, 2012, and system peak occurred subsequent to contract termination.

**PacifiCorp**  
Attachment 9a2 - Load (One Year Prior)

2011

Column			OATT (Part III - Network Service)													f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	Total NFO
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Basin Electric Sheridan NFO Terminated	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	
Jan	11	18	8,682	5.00	3.00	29.00	1.00	-	14.00	12.00	-	-	54.00	-	-	118
Feb	2	8	8,602	6.00	3.00	28.00	1.00	-	15.00	10.00	1.00	-	54.00	-	-	118
March	3	8	7,731	5.00	3.00	25.00	1.00	-	14.00	10.00	1.00	-	41.00	-	-	100
April	8	9	7,518	5.00	3.00	24.00	1.00	-	13.00	10.00	1.00	-	37.00	-	-	94
May	17	10	7,087	4.00	3.00	15.00	1.00	-	13.00	11.00	-	-	34.00	-	1.00	82
Jun	28	16	8,613	5.00	3.00	10.00	-	-	14.00	13.00	-	-	46.00	1.00	3.00	95
Jul	6	17	9,261	5.00	3.00	12.00	-	-	16.00	15.00	-	-	46.00	1.00	3.00	101
Aug	23	17	9,431	6.00	3.00	14.00	-	-	13.00	15.00	-	-	55.00	1.00	3.00	110
Sept	7	17	8,510	5.00	3.00	16.00	-	-	12.00	15.00	-	-	43.00	1.00	3.00	98
Oct	27	8	7,543	5.00	3.00	25.00	1.00	-	13.00	10.00	-	-	36.00	-	-	93
Nov	28	19	7,827	5.00	3.00	22.00	1.00	-	1.00	11.00	-	-	43.00	-	-	86
Dec	13	18	8,786	5.00	3.00	25.00	1.00	-	-	11.00	1.00	-	50.00	-	-	96
Total			99,591	61	36	245	8	-	138	143	4	-	539	4	13	1,191

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263	APS OS RS 436	
Jan	11	18	353	97	78	299	-	827
Feb	2	8	302	83	88	312	-	785
March	3	8	301	60	44	240	-	645
April	8	9	298	45	57	235	-	635
May	17	10	237	55	52	277	-	621
Jun	28	16	426	128	105	308	-	967
Jul	6	17	379	134	85	318	-	916
Aug	23	17	482	155	118	308	-	1,063
Sept	7	17	467	110	109	266	-	952
Oct	27	8	232	68	59	269	-	628
Nov	28	19	260	82	30	354	-	726
Dec	13	18	334	94	67	309	-	804
Total			4,071	1,111	892	3,495	-	9,569

**PacifiCorp**  
**Attachment 9a3 - Load (Two Years Prior)**  
2010

Column		OATT (Part III - Network Service)														f	
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas/ (Sempra) NFO SA 299	Basin Electric NFO SA 505	Basin Electric Sheridan NFO Terminated	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	
Jan	7	18		8,152	5.77	3.15	24.11	1.03	0.31	-	17.70	1.28	10.59	54.41	-	0.01	118
Feb	22	8		8,002	6.63	2.97	26.32	1.00	0.34	-	17.78	0.32	-	46.01	-	-	101
March	9	19		7,574	4.15	3.14	21.42	0.74	0.29	-	18.72	0.23	-	39.36	-	0.01	88
April	1	8		7,248	4.52	2.80	20.80	0.86	-	-	18.10	1.34	-	36.71	0.24	0.01	85
May	6	8		7,092	4.73	2.94	21.35	0.67	-	-	17.52	1.18	-	37.59	0.55	1.66	88
Jun	28	17		8,824	5.14	3.05	7.33	0.32	-	-	16.90	1.23	-	46.64	0.54	3.32	84
Jul	27	16		9,398	6.08	3.10	11.14	0.36	-	0.04	16.48	0.53	-	46.94	0.69	3.11	88
Aug	17	16		9,382	5.84	3.34	14.17	0.33	0.31	-	20.10	1.22	-	49.00	0.62	3.12	98
Sept	3	17		8,169	5.54	3.51	12.27	0.37	0.37	0.03	14.58	0.76	-	33.63	0.38	2.95	74
Oct	1	16		7,426	3.95	2.88	9.39	0.28	0.29	0.01	17.27	0.20	-	33.65	0.29	0.94	69
Nov	23	18		8,592	5.20	3.29	31.67	1.26	0.03	13.94	12.27	0.73	-	53.00	-	0.01	121
Dec	29	18		8,402	5.11	3.26	25.77	1.64	-	13.96	12.71	0.27	-	46.80	-	0.01	110
Total				98,261	63	37.43	226	9	2	28	200	9	11	524	3	15	1,127

Column		Other Service					j		
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administratio n OS RS 262/RS 263	APS OS RS 436	
Jan	7	18		352	88	59	255	-	753
Feb	22	8		297	69	71	249	-	686
March	9	19		316	71	59	253	-	698
April	1	8		305	45	100	205	-	656
May	6	8		311	69	63	154	-	596
Jun	28	17		452	124	107	284	-	967
Jul	27	16		461	149	96	291	-	997
Aug	17	16		555	153	104	248	-	1,060
Sept	3	17		444	112	90	282	-	929
Oct	1	16		419	103	76	226	-	824
Nov	23	18		324	83	72	264	-	743
Dec	29	18		331	82	72	313	-	798
Total				4,566	1,148	970	3,024	-	9,708

**PacifiCorp**  
**Attachment 10 - Accumulated Amortization of Plant in Service**

**Plant in Service - Accumulated Amortization Detail**

<b>FERC Account</b>	<b>Account Number</b>	<b>Description</b>	<b>Balance</b>
1110000	146140	A/Amort-Soft Dev	(392,332,288)
1110000	146200	A/Amort-Oth Intang	(72,932,521)
1110000	146210	A/Amort-Oth Lic/Hydr	(9,955,225)
1110000	146230	A/Amort-LsHld Imprmt	(25,579,759)
Attachment 5 input: <b>Total Accumulated Amortization</b>			<b>(500,799,794)</b>

**PacifiCorp  
Attachment 11 - Prepayments**

**Prepayments Detail - 2012**

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 1,079,295	\$ 1,004,672	\$ 1,041,984			\$ 1,041,984	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 5,268,312	\$ 4,807,569	\$ 5,037,941			\$ 5,037,941	
	132013	Prep Ins-D&O Liability	Labor-related	\$ 77,929	\$ -	\$ 38,965				\$ 38,965
	132016	Prep Ins-Minority Owned Plants	Other	\$ 338,677	\$ 348,812	\$ 343,745	\$ 343,745			
	132045	Prepaid Workers Compensation	Labor-related	\$ 155,440	\$ 164,863	\$ 160,151				\$ 160,151
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 2,880,000	\$ 2,355,237	\$ 2,617,619				\$ 2,617,619
	132722	IC Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	IC Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 10,977,923	\$ 11,615,331	\$ 11,296,627			\$ 11,296,627	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 19,070	\$ 7,294	\$ 13,182	\$ 13,182			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 424,706	\$ 413,672	\$ 419,189	\$ 419,189			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 641,816	\$ 649,677	\$ 645,747	\$ 645,747			
	132096	Prepaid RECs for RPS (WA)	Other	\$ 96,055	\$ 59,593	\$ 77,824	\$ 77,824			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ -	\$ 363,240	\$ 181,620	\$ 181,620			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 108,132	\$ 101,752	\$ 104,942			\$ 104,942	
	132603	Other Prepay-Ashton Plant Land	Other	\$ 6,220	\$ 5,184	\$ 5,702	\$ 5,702			
	132606	Other Prepay - Lease Commissions	Other	\$ 12,071	\$ 4,447	\$ 8,259	\$ 8,259			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,339,162	\$ 985,248	\$ 1,162,205	\$ 1,162,205			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 223,038	\$ 223,038	\$ 223,038	\$ 223,038			
	132622	Prepayments - Water Rights (Hntngin-Clev)	Other	\$ 18,460	\$ 25,986	\$ 22,223	\$ 22,223			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ 457,993	\$ 22,885	\$ 240,439	\$ 240,439			
	132650	Prepaid Dues	Other	\$ 3,716,957	\$ 4,070,918	\$ 3,893,937	\$ 3,893,937			
	132700	Prepaid Rent	Plant-related	\$ 243,297	\$ 248,693	\$ 245,995			\$ 245,995	
	132705	Prepaid Pole Contact Rental	Other	\$ 322,690	\$ -	\$ 161,345	\$ 161,345			
	132740	Prepaid O&M - Wind	Other	\$ 1,460,397	\$ -	\$ 730,199	\$ 730,199			
	132825	Prepaid LGIA Transmission	Other	\$ 872,256	\$ 1,401,446	\$ 1,136,851	\$ 1,136,851			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 863,304	\$ 863,304	\$ 863,304	\$ 863,304			
	132900	Prepayments - Other	Labor-related	\$ 836,371	\$ 969,113	\$ 902,742				\$ 902,742
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 722,252	\$ 808,456	\$ 765,354	\$ 765,354			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,308,040	\$ 2,227,845	\$ 2,267,942	\$ 2,267,942			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 237,234	\$ 269,344	\$ 253,289	\$ 253,289			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ 626,167	\$ -	\$ 313,083				\$ 313,083
	132910	Prepayments - Hardware & Software	Labor-related	\$ 6,291,593	\$ 7,862,531	\$ 7,077,062				\$ 7,077,062
	132926	Prepaid Royalties	Other	\$ 832,957	\$ 876,494	\$ 854,725	\$ 854,725			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ -	\$ (51,218)	\$ (25,609)			\$ (25,609)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,330,635)	\$ (2,183,312)	\$ (1,756,973)	\$ (1,756,973)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,330,635	\$ 2,234,530	\$ 1,782,583	\$ 1,782,583			
1652200	116131	InterCo Federal Tax Rec - (Even Years) - MEHC	Other	\$ (2,730,748)	\$ -	\$ (1,365,374)	\$ (1,365,374)			
	116132	InterCo Federal Tax Rec - (Odd Years) - MEHC	Other	\$ 68,404,349	\$ -	\$ 34,202,175	\$ 34,202,175			
	116133	InterCo State Tax Rec - (Even Years) - MEHC	Other	\$ (376,611)	\$ -	\$ (188,306)	\$ (188,306)			
	116134	InterCo State Tax Rec - (Odd Years) - MEHC	Other	\$ 1,000,668	\$ -	\$ 500,334	\$ 500,334			
	116806	Current Federal Tax Correction Asset	Other	\$ 552,381	\$ -	\$ 276,191	\$ 276,191			
	116807	Current Federal Interest Tax Correction Asset	Other	\$ 147,313	\$ -	\$ 73,657	\$ 73,657			
	116826	Current State Tax Correction Asset	Other	\$ 58,273	\$ -	\$ 29,137	\$ 29,137			
	116827	Current State Interest Tax Correction Asset	Other	\$ 25,103	\$ -	\$ 12,552	\$ 12,552			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,698,759	\$ 2,614,415	\$ 2,656,587	\$ 2,656,587			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ 175,695	\$ -	\$ 87,847	\$ 87,847			
	203000	Discount on Short-Term Securities	Other	\$ 90,393	\$ -	\$ 45,197	\$ 45,197			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		<b>Total Prepayments</b>		\$ 113,503,388	\$ 45,371,059	\$ 79,437,223	\$ 50,625,722	\$ -	\$ 17,701,879	\$ 11,109,622

Total Allocated to Transmission by Category	0.000%	100.000%	24.176%	7.340%
	\$ -	\$ -	\$ 4,279,621	\$ 815,433

Appendix A input: Total Allocated to Transmission \$ 5,095,054

**PacifiCorp**  
**Attachment 12 - Plant Held for Future Use**

**Plant/Land Held For Future Use** - Assets associated with Transmission at December 31

	Prior year	Current year
Troutdale Substation	6,979	6,979
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,014,053	1,014,053
Anticline Substation	964,505	964,505
Tooele Substation	42,278	42,278
Bastion Property / Populus Substation	254,753	254,753
Attachment 5 input: <b>Total - Transmission</b>	<b>2,996,636</b>	<b>2,996,636</b>

		Prior year	Current year
Total - PacifiCorp	214.47d	20,136,120	22,657,380

**PacifiCorp**  
**Attachment 13 - Revenue Credit Detail**

**Revenue Credit Detail**

**Other Service (OS) contracts**

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,146,043	n/a	1
BPA Malin RS 368	269394.5	n/a	1
BPA GTA S. Idaho RS 299	1635719	n/a	1
Cowlitz RS 234	119847.85	n/a	1
Deseret RS 280	n/a	74.3	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	73824	n/a	1
Idaho RS 203 - Jim Bridger Pumps	16284	n/a	1
Moon Lake RS 302	21642.96	n/a	1
Pacific Gas and Electric RS 607	16500000	n/a	1
Pacific Gas and Electric RS 298	287422	n/a	1
Portland General Electric	3314	n/a	1
Sierra Pacific Power RS 267	75249.08	n/a	1
Southern Cal Edison RS 298	287422	n/a	1
Tri-State RS 123	148911.63	n/a	1
USBR Crooked River RS 67	12440.75	n/a	1
USBR Weber Basin RS 286	26122.01	n/a	1
UAMPS RS 297	n/a	339.3	0
UMPA RS 637	n/a	92.6	0
Warm Springs RS 591	119700	n/a	1
WAPA RS 262	n/a	291.3	0
WAPA RS 262-Fixed Fee	600000	n/a	1
WAPA RS 263	60742	n/a	1
Additional OS Revenue Credit	467,092	n/a	1
Att 3 input: <b>Total OS contract revenue credits</b>	<b>25,022,479</b>	<b>797.4</b>	

**Short-term revenue**

**Short-term firm**

PacifiCorp Commercial and Trading (C&T)	12,545,346
Third parties	3,144,029
<b>Total short-term firm</b>	<b>15,689,375</b>

**Short-term non-firm**

PacifiCorp Commercial and Trading (C&T)	78,132,529
Third parties	13,847,247
<b>Total short-term non-firm</b>	<b>91,979,776</b>

**Short term firm and non-firm**

PacifiCorp Commercial and Trading (C&T)	90,677,875
Third parties	16,991,276
Att. 3 input: <b>Total short term-firm and non-firm revenue</b>	<b>107,669,151</b>

**PacifiCorp  
Attachment 14 - Cost of Capital Detail**

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
					86	13-month average	6,775,577,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	6,171,055,000	6,818,055,000	6,815,055,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	14,533,969	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	14,072,302	15,284,231	15,201,160	14,802,706	14,721,747	14,640,788	14,559,829	14,478,870	14,397,911	14,316,952	14,235,994	14,155,035	14,074,076	
92	13-month average	35,853,054	Unamortized Debt Expense (181)	Form 1, pg 111, ln 89 c,d	33,449,341	37,726,981	37,717,993	36,290,381	36,286,706	36,391,742	36,154,416	35,937,399	35,699,900	35,464,276	35,227,447	34,990,320	34,752,802	
93	13-month average	10,032,020	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	9,676,901	9,534,490	9,391,079	10,869,559	10,715,001	10,558,848	10,402,696	10,254,124	10,103,533	9,952,982	9,802,410	9,651,839	9,502,792	
94	13-month average	88,679	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	30,127	29,900	29,673	110,447	109,528	108,609	107,690	106,772	105,853	104,934	104,015	103,096	102,178	
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	12-month sum	355,713,688	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	27,855,684	29,441,191	29,784,745	29,997,409	29,536,279	29,561,221	29,597,228	29,707,701	29,565,292	29,758,375	29,617,969	29,569,284	29,576,974	
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	
99	12-month sum	3,835,726	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,502	323,065	324,308	324,828	316,151	318,286	318,285	318,457	318,458	318,470	318,474	318,477	318,477	
100	12-month sum	1,797,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	142,411	142,411	142,411	142,412	156,152	156,153	156,152	150,572	150,571	150,571	150,572	150,571	149,047	
101	12-month sum	8,949	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	226	227	918	919	919	918	918	918	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	40,733,100	Preferred Stock Issued (204)	Form 1, pg 112, ln 13 c, d	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	183,498	Capital Stock Expense (214) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 10 c, d (portion)	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	
111	12-month sum	2,049,848	Preferred Dividend	Form 1, pg 118, ln 29 c	(512,462)	0	0	(512,462)	0	0	(512,462)	0	0	(512,462)	0	0	(512,462)	
112	13-month average	6,991,663,613	Total proprietary Capital	Form 1, pg 112, ln 16 c,d	7,311,715,892	7,318,906,185	7,364,134,626	7,411,818,185	7,441,715,699	7,491,223,499	7,541,734,081	7,630,453,971	7,605,623,489	7,653,587,260	7,693,402,326	7,663,256,813	764,054,943	
114	13-month average	153,141,886	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	151,915,641	153,120,441	156,357,866	144,241,934	157,830,849	157,173,071	142,762,696	158,813,336	154,179,140	141,142,514	156,885,304	159,122,675	157,299,053	
115	13-month average	(9,133,168)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,055,432)	(9,012,849)	(8,970,265)	(8,976,164)	(8,933,581)	(8,890,997)	(8,896,897)	(8,854,314)	(8,811,730)	(8,817,629)	(8,775,046)	(8,732,462)	(12,003,821)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

**PacifiCorp**  
**Attachment 15 - GSU and Associated Equipment**

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &  
 Asset Class 345 - Accessory Electrical Equipment  
 (At December 31, 2012)

<b>353.4 Class Assets</b>	<b>Acquisition value</b>
Airbreak Switch	27,811
Breaker	4,958,644
Bus	970,296
Fire Protection	692,527
Foundation And Substructure	1,746,717
Insulator	47,487
Lightning Arrester	145,705
Misc	1,549,094
Relay And Control	2,183,451
Steel Structure	198,686
Step-Up Transformer	123,216,666
<b>Total 353.4 Class Assets</b>	<b>135,737,085</b>
<b>Wind Generation Facilities</b>	<b>76,258,230</b>
<b>34.5 kV Facilities</b>	<b>11,401,023</b>
Appendix A input: <b>Total Assets to Exclude</b>	<b>223,396,338</b>

<-- Appendix A input.

**PacifiCorp  
Attachment 16 - Unfunded Reserves**

Accounts with Unfunded Reserve Balances contributed by customers  
(Dollar values in millions)

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	
Oregon DSM Loans NPV Unearned Income (Deferred Revenue)	Calculated	Prfunded	289009	253	301919 / 585921	456.22 / 431	(0.1)	(0.0)	(0.1)	Other				(0.067)	
BPA FERC Interest C&T FERC Penalty	Estimate by PP Legal	Unfunded	248070	242	545510	426.3	(1.1)	0.0	(0.8)	Other				(0.550)	
Kluver Litigation Reserve (Colstrip Settlement)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.4)	(0.4)	(0.4)	Other				(0.423)	
Withdraw vs PacifiCorp	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
FERC NOR - Notice of Alleged Violations	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
BPA - Transfer Agreement	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
NERC Transmission Relay Loadability - NOAV PRC-023-1			248070	242	545500	506	0.0	(0.2)	(0.1)	Other				(0.075)	
Silver Bell Tailings Litigation Reserve (Sheep Mountain Alliance)			248070	242	545500	506	0.0	(0.2)	(0.1)	Other				(0.100)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	(120.3)	(60.1)	Other				(60.130)	
AES Wind Generation Inc. - Rock River 1 Curtainment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2)	Other				(0.204)	
PSCO Provision - Blundell billing disputes	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	(0.5)	(0.3)	Other				(0.282)	
FERC Northwest Refund Case - City of Tacoma	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	(0.1)	(0.0)	Other				(0.025)	
FERC Northwest Refund Case - Seattle City Light	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	Other				0.000	
Lehman Brothers Commodity Services Inc. Termination Agreement	Estimate by C&T	Unfunded	248025	242	505219	555.25	(0.1)	0.0	(0.1)	Other				(0.066)	
<b>Injuries &amp; Damages Reserve (General and Motor Liabilities) Risk</b>	Known	Unfunded	280311	228.21	545050	925	(5.5)	(4.1)	(23.3)	Labor		(23.293)			
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.6)	(7.7)	(7.7)	Other				(7.676)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.008)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa	Unfunded	118155	172	301869	454.1	(0.3)	(0.3)	(0.3)	Other				(0.298)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - cu	Unfunded	118157	144	550776	904.2	(0.9)	(1.0)	(1.0)	Other				(0.959)	
Provision for Doubtful Debts - Other	Known	Unfunded	118188	144	550750	904	(0.0)	(0.1)	(0.0)	Other				(0.046)	
Bad Debt Reserve - Transmission	Known	Unfunded	118177	142	301970 / 302902	456.11	(4.6)	(0.9)	(2.8)	Other				(2.751)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other				(0.312)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.4)	(0.5)	(0.5)	Other				(0.466)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(1.0)	(0.6)	(0.8)	Other				(0.769)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(2.4)	(2.3)	(2.4)	Other				(2.384)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(2.1)	(5.2)	(3.7)	Other				(3.682)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.2)	(0.2)	(0.2)	Other				(0.190)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	(2.8)	(2.8)	Other				(2.822)	
<b>Accrual - Severance Payments</b>	Known	Unfunded	235190	232	500700	920	(0.0)	(0.3)	(0.2)	Labor		(0.170)			
<b>Annual Incentive Plan (AIP)</b>	Calculated plus CEO Discretion	Unfunded	235510	232	500410		0.0	0.0	0.0	Labor		0.000			
<b>401(K) Discretionary 1% Company Match</b>	Calculated plus CEO Discretion	Unfunded	215078	232	501250	<b>Follows Labor</b>	(1.8)	(1.8)	(1.8)	Labor		(1.799)			
<b>Ctl Card Signing Bonus &amp; Usage Bonus (Deferred Revenue)</b>	Estimate by A/P	Prfunded	289000	253.99	550500	921	0.0	(0.3)	(0.2)	Labor		(0.167)			
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	(0.1)	(0.1)	Other				(0.090)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	(0.0)	(0.0)	Other				(0.047)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	(0.0)	(0.0)	Other				(0.043)	
<b>Vacation Accrual IBEW 57</b>	Calculated by Payroll	Unfunded	248181	242	500515	<b>Follows Labor</b>	(13.0)	(13.0)	(13.0)	Labor		(12.952)			
<b>Vacation Accrual IBEW 125</b>	Calculated by Payroll	Unfunded	248182	242	500517	<b>Follows Labor</b>	(2.1)	(2.0)	(2.0)	Labor		(2.038)			
<b>Vacation Accrual IBEW 659</b>	Calculated by Payroll	Unfunded	248183	242	500520	<b>Follows Labor</b>	(2.5)	(2.3)	(2.4)	Labor		(2.409)			
<b>Personal Time Accrual IBEW 57 - Laramie</b>	Calculated by Payroll	Unfunded	248186	242	500515	<b>Follows Labor</b>	(0.1)	(0.0)	(0.0)	Labor		(0.042)			
<b>Personal Time Accrual UWUA 127</b>	Calculated by Payroll	Unfunded	248187	242	500518	<b>Follows Labor</b>	(3.6)	(3.6)	(3.6)	Labor		(3.596)			
<b>Personal Time Accrual UWUA 197</b>	Calculated by Payroll	Unfunded	248188	242	500519	<b>Follows Labor</b>	(0.1)	(0.1)	(0.1)	Labor		(0.128)			
<b>Personal Time Accrual Non-Union</b>	Calculated by Payroll	Unfunded	248189	242	500516	<b>Follows Labor</b>	(15.6)	(15.3)	(15.5)	Labor		(15.497)			
<b>Sick Leave Accrual IBEW 57</b>	Calculated by Payroll	Unfunded	248195	242	500515	<b>Follows Labor</b>	(6.5)	(6.4)	(6.4)	Labor		(6.436)			
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.4)	(2.4)	(2.4)	Other				(2.384)	
<b>Pension - Local 57</b>	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	<b>Follows Labor</b>	(1.2)	(1.2)	(1.2)	Labor		(1.208)			
<b>FAS 158 SERP Liability</b>	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(58.5)	(62.4)	(60.4)	Labor		(60.434)			
<b>FAS 158 SERP Accumulated Other Comprehensive Income</b>	SERP - Calculated - Actuary	Accum OCI/parially offsetting unfunded SERP liability	299107	219			14.6	19.3	17.0	Labor		16.970			
<b>FAS 112 Book Reserve</b>	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(22.9)	(31.7)	(27.3)	Labor		(27.318)			
<b>Wasatch Worker's Compensation Reserve</b>	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(4.1)	(3.7)	(3.9)	Labor		(3.876)			
<b>Totals</b>							(150.0)	(312.4)	(231.2)		0.000	0.000	(144.392)	(86.828)	

Allocators	100.000%	21.851%	7.340%	0.000%
Total (\$ millions)	0.000	0.000	(10.598)	0.000

Appendix A input

(10,598,213)



**PACIFICORP**  
**ENCLOSURE 2**  
**Calculation of True-Up**

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up
				2012 Form 1 data
				True-up
<b>Allocators</b>				
<b>Wages &amp; Salary Allocation Factor</b>				
1	Transmission Wages Expense		354.21b	23,499,915
2	Total Wages Expense		354.28b	363,265,480
3	Less A&G Wages Expense		354.27b	43,097,996
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	320,167,484
5	<b>Wages &amp; Salary Allocator</b>		(Line 1 / Line 4)	<b>7.3399%</b>
<b>Plant Allocation Factors</b>				
6	Electric Plant in Service	(Note M)	Attachment 5	23,218,565,004
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	7,222,145,774
8	Accumulated Amortization	(Note N)	Attachment 5	498,957,301
9	Total Accumulated Depreciation		(Line 7 + 8)	7,721,103,075
10	Net Plant		(Line 6 - Line 9)	15,497,461,929
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	4,741,504,748
12	<b>Gross Plant Allocator</b>		(Line 11 / Line 6)	<b>20.4212%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	3,415,503,726
14	<b>Net Plant Allocator</b>		(Line 13 / Line 10)	<b>22.0391%</b>
<b>Plant Calculations</b>				
<b>Plant In Service</b>				
15	Transmission Plant In Service	(Note M)	Attachment 5	4,580,629,235
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	<b>Total Transmission Plant</b>		(Line 15 + Line 16)	<b>4,580,629,235</b>
18	General Plant	(Note N)	Attachment 5	1,337,858,992
19	Intangible Plant	(Note N)	Attachment 5	853,940,773
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,191,799,764
21	Wage & Salary Allocator		(Line 5)	7.3399%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	160,875,513
23	<b>Land Held for Future Use</b>	(Notes B & L)	Attachment 5	<b>2,996,636</b>
24	<b>Total Plant In Rate Base</b>		(Line 17 + Line 22 + Line 23)	<b>4,744,501,384</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up
				2012 Form 1 data True-up
<b>Accumulated Depreciation and Amortization</b>				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,253,487,887
26	Accumulated General Depreciation	(Note N)	Attachment 5	488,975,979
27	Accumulated Amortization	(Note N)	(Line 8)	498,957,301
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	987,933,280
29	Wage & Salary Allocator		(Line 5)	7.3399%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	72,513,135
31	<b>Total Accumulated Depreciation and Amortization</b>		(Line 25 + Line 30)	<b>1,326,001,022</b>
32	<b>Total Net Property, Plant &amp; Equipment</b>		(Line 24 - Line 31)	<b>3,418,500,362</b>
<b>Adjustments To Rate Base</b>				
<b>Accumulated Deferred Income Taxes</b>				
33	ADIT net of FASB 106 and 109		Attachment 1A	(742,487,375)
<b>CWIP for Incentive Transmission Projects</b>				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
<b>ITC Adjustment</b>				
35	IRC 46(f)1 adjustment		Attachment 5	(712,551)
<b>Unfunded Reserves</b>				
36	Unfunded Reserves		Attachment 16	(10,674,671)
<b>Prepayments</b>				
37	Prepayments	(Note K & N)	Attachment 11	4,716,771
<b>Abandoned Plant</b>				
38	Unamortized Abandoned Plant	(Note O)		0
<b>Materials and Supplies</b>				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.3399%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	95,302,241
43	Wage & Salary Allocator		(Line 5)	7.3399%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	6,995,072
45	Transmission Materials & Supplies	(Note N)	Attachment 5	629,160
46	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 41 + Line 44 + Line 45)	<b>7,624,231</b>
<b>Cash Working Capital</b>				
47	Operation & Maintenance Expense		(Line 75)	75,016,792
48	1/8th Rule	(Note S)	1/8	12.5%
49	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 47 * Line 48)	<b>9,377,099</b>
<b>Network Upgrade Balance</b>				
50	Network Upgrade Balance	(Note N)	Attachment 5	(50,720,758)
51	<b>Total Adjustment to Rate Base</b>		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	<b>(782,877,254)</b>
52	<b>Rate Base</b>		(Line 32 + Line 51)	<b>2,635,623,108</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up
				2012 Form 1 data True-up
<b>Operations &amp; Maintenance Expense</b>				
<b>Transmission O&amp;M</b>				
53	Transmission O&M		Attachment 5	206,484,082
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	7,823,366
55	Less: Account 565		Attachment 5	142,125,115
56	<b>Transmission O&amp;M</b>		(Lines 53 - 55)	<b>56,535,601</b>
<b>Allocated Administrative &amp; General Expenses</b>				
57	Total A&G		323.197b	188,239,678
58	Less Actual PBOP Expense Adjustment		Attachment 5	(15,123,648)
59	Less Property Insurance Account 924		323.185b	16,404,849
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	48,679
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,965,972
62	Less General Advertising Exp Account 930.1		323.191b	4,948
63	Less Membership Dues	(Note C)	Attachment 5	286,768
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	163,652,110
65	Wage & Salary Allocator		(Line 5)	7.3399%
66	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 64 * Line 65)	<b>12,011,872</b>
<b>Directly Assigned A&amp;G</b>				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,119,256
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 67 + Line 68)	<b>3,119,256</b>
70	Property Insurance Account 924	(Note F)	Attachment 5	16,404,849
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	16,404,849
73	Gross Plant Allocator		(Line 12)	20.4212%
74	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 72 * Line 73)	<b>3,350,064</b>
75	<b>Total Transmission O&amp;M</b>		(Lines 56 + 66 + 69 + 74 )	<b>75,016,792</b>
<b>Depreciation &amp; Amortization Expense</b>				
<b>Depreciation Expense</b>				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	86,537,884
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,560,912
78	Intangible Amortization	(Note H)	Attachment 5	41,692,182
79	Total		(Line 77 + Line 78)	82,253,094
80	Wage & Salary Allocator		(Line 5)	7.3399%
81	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>		(Line 79 * Line 80)	<b>6,037,280</b>
82	Abandoned Plant Amortization	(Note O)		0
83	<b>Total Transmission Depreciation &amp; Amortization</b>		(Lines 76 + 81 + 82)	<b>92,575,164</b>
<b>Taxes Other Than Income</b>				
84	<b>Taxes Other than Income Taxes</b>		Attachment 2	<b>25,633,641</b>
85	<b>Total Taxes Other than Income Taxes</b>		(Line 84)	<b>25,633,641</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up
				2012 Form 1 data True-up
<b>Return \ Capitalization Calculations</b>				
<b>Long-Term Debt</b>				
86	Account 221 Bonds		Attachment 14	6,775,577,846
87	Less Account 222 Reaquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	<b>Gross Proceeds Outstanding Long-term Debt</b>		Sum Lines 86 through 89	<b>6,775,577,846</b>
91	Less Account 226 Unamortizedized Discount	(Note T)	Attachment 14	14,533,969
92	Less Account 181 Unamortizedized Debt Expense	(Note T)	Attachment 14	35,853,054
93	Less Account 189 Unamortizedized Loss on Reaquired Debt	(Note T)	Attachment 14	10,032,020
94	Plus Account 225 Unamortizedized Premium	(Note T)	Attachment 14	88,679
95	Plus Account 257 Unamortizedized Gain on Reaquired Debt	(Note T)	Attachment 14	0
96	<b>Net Proceeds Long Term Debt</b>		Sum Lines 90 through 95	<b>6,715,247,482</b>
<b>Long Term Debt Cost</b>				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	355,713,688
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,835,726
100	Account 428.1 Amortized Loss on Reaquired Debt	(Note T)	Attachment 14	1,797,595
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	8,949
102	Less Account 429.1 Amortized Gain on Reaquired Debt	(Note T)	Attachment 14	0
103	<b>Total Long Term Debt Cost</b>		Sum Lines 97 through 102	<b>361,338,060</b>
<b>Preferred Stock and Dividend</b>				
104	Account 204 Preferred Stock Issued		Attachment 14	40,733,100
105	Less Account 217 Reaquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	183,498
110	<b>Total Preferred Stock</b>		Sum Lines 104 through 109	<b>40,549,602</b>
111	<b>Preferred Dividend</b>		Attachment 14 (Enter positive)	<b>2,049,848</b>
<b>Common Stock</b>				
112	Proprietary Capital		Attachment 14	6,991,663,613
113	Less: Total Preferred Stock		(Line 110)	40,549,602
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	153,141,886
115	Less: Account 219		Attachment 14	(9,133,168)
116	<b>Total Common Stock</b>		Sum Lines 112 through 115	<b>6,807,105,293</b>

**ATTACHMENT H-1  
PacifiCorp  
Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up	
				2012 Form 1 data True-up	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.74%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.30%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.97%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.38%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	5.06%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.68%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.02%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	4.90%
126	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)	<b>7.59%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>			(Line 52 * Line 126)	<b>199,991,008</b>
<hr/>					
<b>Composite Income Taxes</b>					
<b>Income Tax Rates</b>					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.951%
132	T / (1-T)				61.163%
<b>ITC Adjustment</b>					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(408,010)
134	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	<b>(657,561)</b>
135	<b>Income Tax Component =</b>	$(T/1-T) * Investment\ Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	<b>79,179,465</b>
136	<b>Total Income Taxes</b>			(Line 134 + Line 135)	<b>78,521,904</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up 2012 Form 1 data True-up
<b>Revenue Requirement</b>				
<b>Summary</b>				
137	Net Property, Plant & Equipment		(Line 32)	3,418,500,362
138	Total Adjustment to Rate Base		(Line 51)	(782,877,254)
139	Rate Base		(Line 52)	2,635,623,108
140	Total Transmission O&M		(Line 75)	75,016,792
141	Total Transmission Depreciation & Amortization		(Line 83)	92,575,164
142	Taxes Other than Income		(Line 85)	25,633,641
143	Investment Return		(Line 127)	199,991,008
144	Income Taxes		(Line 136)	78,521,904
<b>145</b>	<b>Gross Revenue Requirement</b>		(Sum Lines 140 to 144)	<b>471,738,508</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>				
146	Transmission Plant In Service		(Line 15)	4,580,629,235
147	Excluded Transmission Facilities	(Note J)	Attachment 15	223,396,338
148	Included Transmission Facilities		(Line 146 - Line 147)	4,357,232,897
149	Inclusion Ratio		(Line 148 / Line 146)	95.12%
150	Gross Revenue Requirement		(Line 145)	471,738,508
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	448,731,919
<b>Revenue Credits</b>				
152	Revenue Credits		Attachment 3	139,072,793
<b>153</b>	<b>Net Revenue Requirement</b>		(Line 151 - Line 152)	<b>309,659,126</b>
<b>Net Plant Carrying Charge</b>				
154	Gross Revenue Requirement		(Line 150)	471,738,508
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,327,141,348
156	Net Plant Carrying Charge		(Line 154 / Line 155)	14.1785%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	11.5775%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	3.2066%
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	193,225,597
160	Increased Return and Taxes		Attachment 4	299,737,086
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	492,962,683
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,327,141,348
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.8164%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	12.2154%
165	<b>Net Revenue Requirement</b>		(Line 153)	309,659,126
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	2,506,557
168	Interest on Network Upgrade Facilities		Attachment 5	1,455,682
169	<b>Net Zonal Revenue Requirement</b>		(Line 165 + 166 + 167 + 168)	313,621,364
<b>Network Service Rate</b>				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,482
171	Rate (\$/MW-year)		(Line 169 / 170)	21,656
<b>172</b>	<b>Network Service Rate (\$/MW-year)</b>		(Line 171)	<b>21,656</b>

**ATTACHMENT H-1**  
**PacifiCorp**  
**Appendix A - Formula Rate**

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 True-up
			2012 Form 1 data
			True-up

**Notes**

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- 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:  $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .
- 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 8 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 15.
- 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 balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 – Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:  
 (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;  
 (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and  
 (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

**PacifiCorp**

**Appendix B - Schedule 1: Scheduling, System Control and Dispatch Service**

Calculated from historical data—no true-up

<b>Line</b>	<b>Description</b>	<b>FERC Form 1 page # / Reference</b>	<b>Amount</b>
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,733,470
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	239,500
5	(561.5) Reliability, Planning and Standards Development	321.89b	850,396
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	7,823,366
7	Schedule 1 Annual Revenue Requirement	(Line 6)	7,823,366
<b><u>Schedule 1 - Rate Calculations</u></b>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,482
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	540.218926
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	45.018244
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	10.388825
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	2.077765
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	1.484118
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	129.86
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	61.84

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

<b>Line</b>	<b>Description</b>	<b>Reference</b>	<b>Amount</b>
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$448,731,919
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,516,741
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$133,556,052
4	Total Revenue Credits	Line 2 + Line 3	\$139,072,793
5	Interest on Network Upgrades	Attachment 5	\$1,455,682
6	Transmission Incentive Credit	Attachment 7	\$2,506,557
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$313,621,364
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,482
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$21.656177
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$1.804681
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.416465
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.083293
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.059495
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$5.21
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$2.48

**PacifiCorp**  
**Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**  
**Beginning of Current Year**

Line	Description	Reference	Transmission related	Plant related	Labor related	Total Transmission ADIT
(A)	(B)	(C)	(D)	(E)	(F)	
1	ADIT- 282	Sch. 282 Below	(686,997,286)	18,475,680	(263,441,151)	
2	ADIT-281	Sch. 281 Below	0	0	0	
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)	
4	ADIT-190	Sch. 190 Below	1,555,319	0	28,784,948	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	(685,441,967)	12,654,284	(236,801,021)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A	100.0000%	22.0391%	7.3399%	
7	<b>Sub-total Transmission Related ADIT</b>	Line 5 * Allocator	(685,441,967)	2,788,892	(17,380,915)	
8	<b>Total Transmission ADIT</b>	Sum Cols. (C), (D), (E)				(700,033,990) Attachment 1a input

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	A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
<b>Account 190</b>							
<b>Employee Benefits</b>							
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	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	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	0 Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	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.

287434	730.110	FAS 133 Derivatives - Current	76,363,115	76,363,115	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.
<b>Regulatory Liabilities:</b>								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	0	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
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	70,723	0	0	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	1,127,790	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	33,477	33,477	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	(259,328)	(259,328)	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	103,136	103,136	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,426,477	6,426,477	0	0	0	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	23,414	23,414	0	0	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	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	0	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.
287278	605.102	Trojan Unrecovered Plant - OR	1	1	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	0	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	0	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	0	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)	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.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	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	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	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	0	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	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	715.720	NW Power Act - WA	658,701	658,701	0	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.  Note: This account description has changed from prior years. There has been no change in the calculation of the balance.
287320	910.560	SMUD Revenue Imputation	2,573,891	2,573,891	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	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.
287389	610.145	Reg Liability - OR Balance Consol	2,877,427	2,877,427	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.  Note: This account description has changes from prior years. There has been no change in calculation method of the balance.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	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	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	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	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	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	0	0	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	0	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.
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	0	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	0	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.
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	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	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	705.275	Regulatory Liability-Blue Sky Program WY	54,208	54,208	0	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.
<b>Other Deferred Assets:</b>									
137807	-----	Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	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	0	Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	0	0	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Env Liab - Non-regulated	0	0	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.

287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	8,916,804	8,916,804	0	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	63,190,783	63,190,783	0	0	0	0	Reclass non-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	0	Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(1,256,915)	(1,256,915)	0	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	36,826	0	0	0	0	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	0	Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	241,437	241,437	0	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	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	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	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	ITC	11,904,894	11,904,894	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0	0	0	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	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	2,075,160	0	0	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	715.800	Redding Contract - Prepaid	834,954	0	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	145.030	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.
287354	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.
287371	930.100	OR BETC	0	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).  Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,537,098	0	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	0	0	0	8,561,993	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.

287430	505.125	Accrued Royalties	79,311	79,311	0	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	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	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	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	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	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.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	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)	37,612,116	37,612,116	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	-----	Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	8,318,447	8,318,447	0	0	0	0	Idaho state income tax credit carryforward.
287497	-----	BETC Purchase Gain	0	0	0	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.  Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140	USA Power	0	0	0	0	0	0	Accrued liability related to USA Power.
287807	-----	Non-current Deferred Federal Tax corrections	(50,952)	(50,952)	0	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	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-current Deferred State Tax corrections	(6,609)	(6,609)	0	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	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	0	
<b>Subtotal - p234</b>			639,645,755	605,902,012	1,555,319	0	0	32,188,424	
<b>Less FASB 109 Above if not separately removed</b>			19,600,607	19,600,607	0	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			3,403,476	0	0	0	0	3,403,476	
<b>Total</b>			616,641,672	586,301,405	1,555,319	0	0	28,784,948	

**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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A		B	C	D	E	F	G
Schedule ADIT-281		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 281</b>							
<b>Electric:</b>							
287960	----- Accelerated Pollution Control Facilities Depreciation	(164,676,925)	(164,676,925)	0	0	0	Depreciation on pollution control facilities.
	Rounding	0	0	0	0	0	
	<b>Subtotal - p273</b>	(164,676,925)	(164,676,925)	0	0	0	
	<b>Less FASB 109 Above if not separately removed</b>	0	0	0	0	0	
	<b>Less FASB 106 Above if not separately removed</b>	0	0	0	0	0	
	<b>Total</b>	(164,676,925)	(164,676,925)	0	0	0	

**Instructions for Account 281:**

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-282			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
<b>Account 282</b>									
287301	105.471	UT Klammath Relicensing	0	0	0	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	26,760,473	0	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp	0	0	0	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	(93,192,367)	0	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.
287605	105.120	Book Depreciation	1,586,300,822	1,586,300,822	0	0	0	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	(193,848,530)	0	0	0	0	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)	(202,396,404)	0	0	0	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)	(4,416,315,671)	0	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	201,528,845	0	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	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)	(14,032,624)	0	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.

287605	105.140	Reimbursements	29,433,140	29,433,140	0	0	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)	(213,558,794)	0	0	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	162,727,373	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	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)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election --PPW	(425,658)	(425,658)	0	0	0	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)	(80,569,421)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,718,806)	(4,718,806)	0	0	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)	(4,708,345)	0	0	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)	(152,423,114)	0	0	0	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.
287605	105.470	Book Gain/Loss on Land Sales	635,158	635,158	0	0	0	Book-tax difference related to land sales.

287605	320.210	R & E - Sec.174 Deduction	(11,920,942)	(11,920,942)	0	0	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	164,676,925	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	686,997,286	(686,997,286)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	59,143,638	0	0	(59,143,638)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	204,297,513	0	0	(204,297,513)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b	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	105.220c	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	105.460	Non ARO - reclass to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	0	Regulatory liability related to removal costs.

287610	105.400d	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-licensing 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	610.100N	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.
Rounding			5	5	0	0	0	
<b>Subtotal - p275</b>			(3,505,053,651)	(2,573,090,894)	(686,997,286)	18,475,680	(263,441,151)	
<b>Less FASB 109 Above if not separately removed</b>			(275,427,966)	(275,427,966)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(3,229,625,685)	(2,297,662,928)	(686,997,286)	18,475,680	(263,441,151)	

**Instructions for Account 282:**

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

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A			B	C	D	E	F	G
Schedule ADIT-283			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 283</b>								
<b>Regulatory Assets:</b>								
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	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	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	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
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.
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.
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	0	Regulatory asset established for the Oregon 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	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	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	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	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	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 generating plant.
287614	430.100	Weatherization	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.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
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	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	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
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.
287650	205.100	Coal Pile Inventory Adjustment	0	0	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
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.

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.
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	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.
287781	415.870	Deferred Excess Net Power Costs-CA	(799,664)	(799,664)	0	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.
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	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	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.
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.
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.
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	0	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	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 Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	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	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.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(636,591)	(636,591)	0	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 Affordable 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	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	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	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.
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)	0	0	0	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	0	0	0	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)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT	6,314	6,314	0	0	0	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)	0	0	0	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	415.883	Deferral of Renewable Energy Credit - WY	196,269	196,269	0	0	0	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.
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	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.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	1	1	0	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.
287750	425.310	Hydro Relicensing Obligation	(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.  Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
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	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	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	- - - -	BETC Purchase Gain Fed Detriment		0	0	0	0	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits.  Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs		0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3		0	0	0	0	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3		0	0	0	0	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.
287896	415.875	Def Net Power Costs - UT		0	0	0	0	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing		0	0	0	0	0	0	0	The book-tax difference resulting from this regulatory asset.
287965	415.836	Current Asset - Frozen MTM		(977,034)	(977,034)	0	0	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	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	0	0	(2,144,818)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287968	415.914	Reg Asset UT Naught U3 Cost		0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost		0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program		0	0	0	0	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs		0	0	0	0	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs		0	0	0	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding				(1)	(1)	0	0	0	0	0	
<b>Subtotal - p277</b>				(746,721,740)	(738,755,526)	0	0	(5,821,396)	0	(2,144,818)	
<b>Less FASB 109 Above if not separately removed</b>				(168,459,871)	(168,459,871)	0	0	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>				0	0	0	0	0	0	0	
<b>Total</b>				(578,261,869)	(570,295,655)	0	0	(5,821,396)	0	(2,144,818)	

**Instructions for Account 283:**

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.

**PacifiCorp**  
**Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet**  
End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	
2	ADIT-281	Sch. 281 Below	(208,722,047)	(208,722,047)	0	0	0	
3	ADIT-283	Sch. 283 Below	(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	
4	ADIT-190	Sch. 190 Below	625,845,175	593,559,268	1,061,073	0	31,224,834	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,652,002,820)	(2,684,967,287)	(771,984,913)	9,256,519	(204,307,139)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	22.0391%	7.3399%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(771,984,913)	2,040,055	(14,995,903)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(784,940,761)
9	Beginning of Year Total (Attachment 1)				(685,441,967)	2,788,892	(17,380,915)	(700,033,990)
10	<b>Appendix A, line 33 input</b>	Line 8 for Projection and average of Lines 8 & 9 for True-Up						<b>(742,487,375)</b>

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**

A			B	C	D	E	F	G
Description	Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 190</b>								
<b>Employee Benefits</b>								
287323	505.400	Bonus Liability - Electric - Cash Basis (2.5 months)	67,928	0	0	0	67,928	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	3,112,098	0	0	0	3,112,098	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	107,707	0	0	0	107,707	Severance accruals related to regular employment downsizing.
287327	720.300	Pension / Retirement Accrual - Cash Basis	911,061	911,061	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287332	505.600	Vacation Accrual - Cash Basis (2.5 months)	14,647,928	0	0	0	14,647,928	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	97,393,085	97,393,085	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	76,895,493	76,895,493	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>								
287336	730.120	FAS 133 Derivatives - noncurrent	9,506,490	9,506,490	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.
287434	730.110	FAS 133 Derivatives - Current	36,174,917	36,174,917	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.
<b>Regulatory Liabilities:</b>								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	923,858	923,858	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	6,451,670	6,451,670	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250	705.301	Regulatory Liability - OR 2010 Protocol Deferral	84,280	84,280	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287251	705.500	Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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	5,506,363	5,506,363	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	(233,328)	(233,328)	0	0	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	(1,179,425)	(1,179,425)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	76,568	76,568	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	207,831	207,831	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	235,892	235,892	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,028,472	6,028,472	0	0	0	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	23,414	23,414	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	938,963	938,963	0	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	230,345	230,345	0	0	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.
287278	605.102	Trojan Unrecovered Plant - OR	0	0	0	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	2,162,272	2,162,272	0	0	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285	610.148	Reg Liability - Def NPC Balance Reclass	1,084,410	1,084,410	0	0	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	309,782	309,782	0	0	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	0	0	0	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-
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	880,178	880,178	0	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	107,308	107,308	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287309	705.200	Oregon Gain on Sale	13,344	13,344	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	2,922,408	2,922,408	0	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	680,350	680,350	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	715.720	NW Power Act - WA	404,510	404,510	0	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.  Note: This account description has changed from prior years. There has been no change in the calculation of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	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	1,436,693	1,436,693	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.
287389	610.145	Reg Liability - OR Balance Consol	3,404,854	3,404,854	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.  Note: This account description has changes from prior years. There has been no change in calculation method of the balance.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	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	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	1,880,194	1,880,194	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	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	171,019	171,019	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	303,933	303,933	0	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	1,001,563	1,001,563	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287474	705.271	Regulatory Liability-Blue Sky Program WA	81,117	81,117	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	36,841	36,841	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.
287476	705.273	Regulatory Liability-Blue Sky Program UT	1,034,160	1,034,160	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	21,092	21,092	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	705.275	Regulatory Liability-Blue Sky Program WY	87,062	87,062	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.
<b>Other Deferred Assets:</b>								
137807	----	Current deferred federal tax correction benefit of interest	396,367	396,367	0	0	0	Current federal benefit of interest on corrections.
137827	----	Current deferred state tax correction benefit of interest	51,413	51,413	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287241	605.302	Env Liab - Non-regulated	2,431,850	2,431,850	0	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287243	505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287244	505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287245	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	7,857,553	7,857,553	0	0	0	0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	55,494,303	55,494,303	0	0	0	0 Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287269	-----	Colorado Tax Credit Carryforward	166,647	166,647	0	0	0	0 Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(3,042,652)	(3,042,652)	0	0	0	0 Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	0	0	0	0	0	0 Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,837	324,837	0	0	0	0 Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0	0	0 Charitable contribution carryforward for state income tax purposes.

A		B	C	D	E	F	G
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference							
287281	----- California AMT Tax Credit Carryforward	342,050	342,050	0	0	0	0 California state income tax credit carryforward.
287289	425.130 Rogue River - Habitat Enhancement Liability	22,960	22,960	0	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	290,173	290,173	0	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155 Deferred Revenue - Citibank	127,022	127,022	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 ITC	11,178,431	11,178,431	0	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105 MCI Fiber Optic Ground Wire Lease	211,849	211,849	0	0	0	0 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	323,887	0	323,887	0	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	45,589,770	45,589,770	0	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100 Bad Debts Allowance - Cash Basis	4,215,846	4,215,846	0	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	15,605,014	15,605,014	0	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120 Def Regulatory Asset-Foote Creek Contract	110,961	0	110,961	0	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.

A			B	C	D	E	F	G	
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
287344	715.800	Redding Contract - Prepaid	626,225	0	626,225	0	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	145.030	Distribution O&M Amortization of Write-off	1,988,128	1,988,128	0	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	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	0	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	1,024,318	1,024,318	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	0	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).  Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,404,993		0	0	1,404,993	0	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	9,733,738	9,733,738	0	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	6,093,334	6,093,334	0	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	10,660	10,660	0	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	11,893,986	0	0	0	11,893,986	0	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	
287415	205.200	Inventory Reserve	1,104,742	1,104,742	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,101,500	4,101,500	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,109	3,109	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.
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	81,659,557	81,659,557	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	0	0	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	3,730,234	0	0	0	3,730,234	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.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(28,702,240)	(28,702,240)	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)	38,069,117	38,069,117	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	750,113	750,113	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	-----	Oregon BETC Credit Carryforward	2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	9,422,169	9,422,169	0	0	0	Idaho state income tax credit carryforward.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287497	----- BETC Purchase Gain	837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.  Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140 USA Power	45,639,872	45,639,872	0	0	0	Accrued liability related to USA Power.
287807	----- Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0	0	Non-current federal benefit of interest on corrections.
287817	----- Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	----- Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0	0	Non-current state benefit of interest on corrections.
287837	----- Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding		0	0	0	0	0	
<b>Subtotal - p234</b>		648,219,005	612,202,864	1,061,073	0	34,955,068	
<b>Less FASB 109 Above if not separately removed</b>		18,643,596	18,643,596	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>		3,730,234	0	0	0	3,730,234	
<b>Total</b>		625,845,175	593,559,268	1,061,073	0	31,224,834	

**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



Description	A	B	C	D	E	F	G
PacifiCorp	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification

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

Schedule ADIT-282

Account 282	A	B	C	D	E	F	G
Electric:		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287301 105.471 UT Klammath Relicensing		13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313 105.450 Non-ARO Liability - Regulatory Liability		307,397,978	307,397,978	0	0	0	Regulatory liability related to removal costs.
287605 105.100 30% Capitalized Labor Costs		30,117,464	30,117,464	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605 105.101 Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp		2,415,888	2,415,888	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605 105.115 Regulatory Adjustment: Effects of Ratemaking - Fixed Assets		(85,825,503)	(85,825,503)	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.
287605 105.120 Book Depreciation		1,832,069,670	1,832,069,670	0	0	0	Book-tax difference for book depreciation.
287605 105.122 Repair Deduction		(254,963,303)	(254,963,303)	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0	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	(4,911,597,523)	(4,911,597,523)	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.137	Capitalized Depreciation	(16,188,663)	(16,188,663)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	0	0	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	(246,334,186)	(246,334,186)	0	0	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	182,438,805	182,438,805	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	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)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election -PPW	(425,658)	(425,658)	0	0	0	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	(86,322,782)	(86,322,782)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0	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	(5,109,352)	(5,109,352)	0	0	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	(179,569,769)	(179,569,769)	0	0	0	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.
287605	105.470	Book Gain/Loss on Land Sales	355,472	355,472	0	0	0	Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	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	208,722,047	208,722,047	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	773,045,986	(773,045,986)	0	0	PowerTax Report #257: Transmission Book Allocation Group.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	Direct Assignment: Intangible Fixed Assets	0	51,500,553	0	0	(51,500,553)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets	0	178,514,671	0	0	(178,514,671)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(4,202,739)	0	0	(4,202,739)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287610	105.460 Non ARO - reclass to regulatory assets/liabilities	(334,865,793)	(334,865,793)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	0	0	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	(1,249,328)	0	0	(1,249,328)	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	(1,143,834)	(1,143,834)	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	(5,142,364)	(5,142,364)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766	610.100N Amortization NOPAs 99-00 RAR	241,577	241,577	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	453,808	453,808	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287962	105.129	Fixed Assets - State Modification	33,996,387	0	0	33,996,387	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)	(11,898,735)	0	0	(11,898,735)	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	(282,794,830)	(282,794,830)	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.
Rounding			11	11	0	0	0	
<b>Subtotal - p275</b>			(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
<b>Less FASB 109 Above if not separately removed</b>			(282,794,830)	(282,794,830)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

**Instructions for Account 282:**

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

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification

PacifiCorp

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

A	B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
<b>Account 283</b>							
<b>Regulatory Assets:</b>							
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,505)	(12,505)	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.	(360,438)	(360,438)	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	39,374	39,374	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(3,404,854)	(3,404,854)	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	2,310,380	2,310,380	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.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(537,341)	(537,341)	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	209,308	209,308	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.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	0	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(439,551)	(439,551)	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.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(528,749)	(528,749)	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.
287588	415.831	Regulatory Asset - Post - Ret MMT -CA	(39,821)	(39,821)	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.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	(36,889)	(36,889)	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.
287591	415.301	Environmental Costs - WA	343,583	343,583	0	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	(13,662,211)	(13,662,211)	0	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	(8,770,309)	(8,770,309)	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	(169,356)	(169,356)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287614	430.100	Weatherization	2,444,081	2,444,081	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.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287634	415.300	Environmental Clean-up Accrual	(12,683,808)	(12,683,808)	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(1,952,369)	(1,952,369)	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	(160,109)	(160,109)	0	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	(222,217)	(222,217)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b	ARO Regulatory Assets	(21,044,362)	(21,044,362)	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	(26,264)	(26,264)	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	(45,681,406)	(45,681,406)	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.
287650	205.100	Coal Pile Inventory Adjustment	(516,233)	(516,233)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287685	425.380	BPA Idaho Balancing Account	(97,621)	(97,621)	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.
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	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.	(66,119,587)	(66,119,587)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	236,049	236,049	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	(3,415,590)	(3,415,590)	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-Powderdale	(871,993)	(871,993)	0	0	0	Regulatory asset established for the unrecovered portion of the Powderdale hydroelectric generating facility and decommissioning costs. The Powderdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287781	415.870	Deferred Excess Net Power Costs-CA	(1,021,077)	(1,021,077)	0	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	43,621	43,621	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	4,491	4,491	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	0	0	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.
287860	415.855	CA - January 2010 Storm Costs	0	0	0	0	0	Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287861	415.857	ID - Deferred Overburden Costs	(64,225)	(64,225)	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	0	0	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	0	0	0	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	(73,486)	(73,486)	0	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.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(134,692)	(134,692)	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.
287868	415.858	WY - Deferred Overburden Costs	(177,189)	(177,189)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(1,044,217)	(1,044,217)	0	0	0	Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(48,506)	(48,506)	0	0	0	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	(155,596)	(155,596)	0	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 Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	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	(1,043,368)	(1,043,368)	0	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.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(424,394)	(424,394)	0	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 Affordable Care Act of 2010.
287878	415.406	Reg Asset - Utah ECAM	(18,421,109)	(18,421,109)	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).

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(2,089,057)	(2,089,057)	0	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	0	0	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	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.
287882	415.876	Deferred Excess Net Power Costs - OR	(1)	(1)	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	0	0	0	0	0	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	134,373	134,373	0	0	0	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	(63,009,297)	(63,009,297)	0	0	0	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	1,045,037	1,045,037	0	0	0	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	0	0	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total	Gas, Prod,	Transmission	Plant	Labor	Justification
Description			Company	Dist Or Other	Related	Related	Related	Related
287889	415.883	Deferral of Renewable Energy Credit - WY	(537,233)	(537,233)	0	0	0	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	(2,162,275)	(2,162,275)	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	(1,084,410)	(1,084,410)	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	1	1	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	57,354	57,354	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	93,603	93,603	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	168,735	168,735	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	0	0	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	(172,965,664)	(172,965,664)	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.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	0	0	0	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.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287653	425.250	TGS Buyout	(41,597)	(41,597)	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	(265,032)	(265,032)	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	(1,536,674)	(1,536,674)	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	(306,818)	(306,818)	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	(845,489)	(845,489)	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	(102,219)	(102,219)	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	(1,677,332)	(1,677,332)	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	(3,606,405)	(3,606,405)	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	(7,389,066)	0	0	(7,389,066)	0	Book-tax difference associated with the timing of deductibility of property taxes.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287750	425.310	Hydro Relicensing Obligation	(9,246,825)	(9,246,825)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.  Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
287770	120.205	Trapper Mining Stock Basis	(1,678,001)	(1,678,001)	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	(142,638)		0	0	(142,638)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciations)	(1,963,698)	(1,963,698)	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: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	- - - -	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits.  Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs	(1,053,545)	(1,053,545)	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3	776,065	776,065	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3	238,754	238,754	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.

A			B	C	D	E	F	G
Form 1 Reference			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287896	415.875	Def Net Power Costs - UT	(9,329,103)	(9,329,103)	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing	(13,172,560)	(13,172,560)	0	0	0	The book-tax difference resulting from this regulatory asset.
287965	415.836	Current Asset - Frozen MTM	(182,568)	(182,568)	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	(159,989)	(159,989)	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	(2,252,056)	0	0	0	(2,252,056)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287968	415.914	Reg Asset UT Naught U3 Cost	(1,143,669)	(1,143,669)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost	(422,398)	(422,398)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program	329,052	329,052	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs	(3,122,055)	0	0	0	(3,122,055)	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding			(1)	(1)	0	0	0	
<b>Subtotal - p277</b>			(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)	
<b>Less FASB 109 Above if not separately removed</b>			(172,965,664)	(172,965,664)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>			0	0	0	0	0	
<b>Total</b>			(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	

**Instructions for Account 283:**

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

## Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
<b>Plant Related</b>			
Real Property	115,829,256		
Possessory taxes	417,216		
<b>1 Total Plant Related</b>	<b>116,246,472</b>	<b>22.0391%</b>	<b>25,619,696</b>
		Wages & Salary Allocator	
<b>Labor Related</b>			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
<b>2 Total Labor Related</b>	<b>0</b>	<b>7.3399%</b>	<b>0</b>
		Net Plant Allocator	
<b>Other Included</b>			
Annual Report	63,274		
<b>3 Total Other Included</b>	<b>63,274</b>	<b>22.0391%</b>	<b>13,945</b>
<b>4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)</b>	<b>116,309,746</b>		<b><u>25,633,641</u></b>
<b>Currently Excluded</b>			
Local Franchise	30,203,847		
Montana Energy License	230,563		
Montana Wholesale Energy	164,498		
Idaho Generation Tax (KWh)	31,373		
Oregon Department of Energy	838,377		
Wyoming Wind Generation Tax	1,390,284		
Washington Public Utility Tax	11,678,221		
Other (Navajo Nation, Business & Occupation, Other)	36,042		
<b>5 Subtotal Excluded Taxes</b>	<b>44,573,205</b>		
<b>6 Total Other Taxes Included and Excluded (Line 4 + Line 5)</b>	<b><u>160,882,951</u></b>		
<b>7 Total Other Taxes</b>			
114.14c	<b><u>160,882,952</u></b>		
<b>8 Difference (Line 6 - Line 7)</b>		<b>(1)</b>	

**Criteria for Allocation:**

- 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.

**PacifiCorp**  
**Attachment 3 - Revenue Credit Worksheet**

Line	Description	Notes	Reference	Value
<b>Account 454 - Rent from Electric Property</b>				
1	Rent from Electric Property - Transmission Related			3,565,816
2	Pole Attachments - Transmission Related			227,830
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			941,106
5	Miscellaneous General Revenues		<i>detail below</i>	226,221
6	<b>Account 454 subtotal</b>		(Sum Lines 1-5)	<b>5,516,741</b>
<b>Account 456 - Other Electric Revenues (Note 1)</b>				
7	Transmission for Others	Note 3	Attachment 13	25,022,479
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	107,669,151
10	Facilities Charges including Interconnection Agreements	Note 2		0
11	Transmission maintenance revenue		Account 456.2	864,422
12	<b>Account 456 subtotal</b>		(Sum Lines 7-11)	<b>133,556,052</b>
13	Appendix A input: <b>Gross Revenue Credits</b>		(Sum Lines 6 & 12)	<b>139,072,793</b>

*Detail for selected items above*

**Miscellaneous General Revenues**

Rents - general		115,706
One Utah Center and North Temple Office leases		2,966,378
Rent revenue - CSS		0
Total Miscellaneous General Revenue		3,082,084
Wages & Salary Allocator		7.34%
<b>Total Allocated Miscellaneous General Revenue</b>		<b>226,221</b>

**Distribution Underbuild**

Third party attachments		0
Common pole location fixed annual revenue credit	fixed	555,768
<b>Distribution Underbuild - Transmission related</b>		<b>555,768</b>

**Notes**

- 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 170 of Appendix A.
- 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.
- 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).

**PacifiCorp**  
**Attachment 4 - Calculation of 100 Basis Point Increase in ROE**

A	Return and Taxes with 100 Basis Point increase in ROE	Appendix A input: Line 127 + Line 137 from below	299,737,086
B	100 Basis Point increase in ROE and Income Taxes		
	100 Basis Point increase in ROE		1.00%

**Return Calculation**

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	49.74%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.30%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	49.97%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.38%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	5.06%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.68%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.02%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.40%
126	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)	<b>8.09%</b>
127	<b>Investment Return = Rate Base * Rate of Return</b>			<b>(Line 52 * Line 126)</b>	<b>213,160,396</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
<b>ITC Adjustment</b>					
134	Amortized Investment Tax Credit			Attachment 5	(408,010)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	<b>(657,561)</b>
136	<b>Income Tax Component =</b>	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			87,234,251
137	<b>Total Income Taxes</b>				<b>86,576,690</b>

**PacifiCorp**  
Attachment 5 - Cost Support

**Plant in Service Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s, and Instructions					Detail/notes		
<b>Calculation of Transmission Plant In Service</b>							
	Source	Footnotes	Year	Balance			
1	December	206.58b	2011	4,500,418,059	-		
2	January	Monthly Balances	2012	4,515,143,551			
3	February	Monthly Balances	2012	4,519,122,613			
4	March	Monthly Balances	2012	4,516,958,426			
5	April	Monthly Balances	2012	4,525,917,739			
6	May	Monthly Balances	2012	4,540,354,996			
7	June	Monthly Balances	2012	4,584,078,943			
8	July	Monthly Balances	2012	4,589,854,182			
9	August	Monthly Balances	2012	4,607,507,809			
10	September	Monthly Balances	2012	4,616,772,210			
11	October	Monthly Balances	2012	4,632,874,329			
12	November	Monthly Balances	2012	4,674,263,683			
13	December	207.58g	2012	4,724,913,520	-		
15	14	<b>Transmission Plant In Service</b>	(sum lines 1-13) /13	(Note M)	True-up	<b>4,580,629,235</b>	Appendix A input
<b>Calculation of Distribution Plant In Service</b>							
	Source		Year	Balance			
15	December	206.75b	2011	5,678,900,414	-		
16	January	Monthly Balances	2012	5,695,368,314			
17	February	Monthly Balances	2012	5,707,238,901			
18	March	Monthly Balances	2012	5,719,972,799			
19	April	Monthly Balances	2012	5,734,227,766			
20	May	Monthly Balances	2012	5,747,319,951			
21	June	Monthly Balances	2012	5,790,230,639			
22	July	Monthly Balances	2012	5,800,530,449			
23	August	Monthly Balances	2012	5,812,910,715			
24	September	Monthly Balances	2012	5,819,506,988			
25	October	Monthly Balances	2012	5,831,810,966			
26	November	Monthly Balances	2012	5,840,144,023			
27	December	206.75g	2012	5,852,985,088	-		
28	28	<b>Distribution Plant In Service</b>	(sum lines 15-27) /13	True-up	5,771,626,693		
<b>Calculation of Intangible Plant In Service</b>							
	Source		Year	Balance			
29	December	204.5b	2011	853,462,120	-		
30	December	204.5g	2012	854,419,426	-		
19	31	<b>Intangible Plant In Service</b>	(sum lines 29 & 30) /2	(Note N)	True-up	<b>853,940,773</b>	Appendix A input
<b>Calculation of General Plant In Service</b>							
	Source		Year	Balance			
32	December	206.99b	2011	1,316,569,190	-		
33	December	207.99g	2012	1,359,148,793	-		
18	34	<b>General Plant In Service</b>	(sum lines 32 & 33) /2	(Note N)	True-up	<b>1,337,858,992</b>	Appendix A input
<b>Calculation of Production Plant In Service</b>							
	Source		Year	Balance			
35	December	204.46b	2011	10,420,953,789	-		
36	January	Monthly Balances	2012	10,423,348,502			
37	February	Monthly Balances	2012	10,421,675,907			
38	March	Monthly Balances	2012	10,493,193,177			
39	April	Monthly Balances	2012	10,598,012,404			
40	May	Monthly Balances	2012	10,630,028,266			
41	March	Monthly Balances	2012	10,761,195,114			
42	April	Monthly Balances	2012	10,762,633,261			
43	August	Monthly Balances	2012	10,763,032,523			
44	September	Monthly Balances	2012	10,779,756,274			
45	October	Monthly Balances	2012	10,858,311,682			
46	November	Monthly Balances	2012	10,913,833,674			
47	December	204.46g	2012	10,942,646,469	-		
48	48	<b>Production Plant In Service</b>	(sum lines 35-47) /13	True-up	10,674,509,311		
49	49	Electric Plant Sold	206.102g		0	-	
6	50	<b>Total Plant In Service</b>	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	<b>23,218,565,004</b>	Appendix A input

**PacifiCorp**  
Attachment 5 - Cost Support

**Accumulated Depreciation Worksheet**

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
<b>Calculation of Transmission Accumulated Depreciation</b>						
	Source		Year	Balance		
51	December	Prior year 219.25c	2011	1,224,958,546	-	
52	January	Monthly Balances	2012	1,231,505,640		
53	February	Monthly Balances	2012	1,237,889,516		
54	March	Monthly Balances	2012	1,234,118,902		
55	April	Monthly Balances	2012	1,239,610,000		
56	May	Monthly Balances	2012	1,245,518,454		
57	June	Monthly Balances	2012	1,250,546,804		
58	July	Monthly Balances	2012	1,256,972,752		
59	August	Monthly Balances	2012	1,263,207,431		
60	September	Monthly Balances	2012	1,268,905,274		
61	October	Monthly Balances	2012	1,275,280,246		
62	November	Monthly Balances	2012	1,280,916,628		
63	December	219.25c	2012	1,285,912,340		
25	64	<b>Transmission Accumulated Depreciation</b>	(sum lines 51-63) /13 (Note M)	True-up	1,253,487,887	Appendix A input
<b>Calculation of Distribution Accumulated Depreciation</b>						
	Source		Year	Balance		
65	December	Prior year 219.26c	2011	2,160,071,158	-	
66	January	Monthly Balances	2012	2,168,560,702		
67	February	Monthly Balances	2012	2,177,178,686		
68	March	Monthly Balances	2012	2,185,437,008		
69	April	Monthly Balances	2012	2,194,659,202		
70	May	Monthly Balances	2012	2,205,228,572		
71	June	Monthly Balances	2012	2,216,616,271		
72	July	Monthly Balances	2012	2,225,610,423		
73	August	Monthly Balances	2012	2,235,271,604		
74	September	Monthly Balances	2012	2,243,117,227		
75	October	Monthly Balances	2012	2,252,799,548		
76	November	Monthly Balances	2012	2,262,632,686		
77	December	219.26c	2012	2,268,075,733	-	
78	78	<b>Distribution Accumulated Depreciation</b>	(sum lines 65-77) /13	True-up	2,215,019,909	
<b>Calculation of Intangible Accumulated Depreciation</b>						
	Source		Year	Balance		
79	December	Prior year 200.21c	2011	497,114,807	-	
80	December	200.21c	2012	500,799,794	-	
8	81	<b>Accumulated Intangible Depreciation</b>	(sum lines 79 & 80) /2 (Note N)	True-up	498,957,301	Appendix A input
<b>Calculation of General Accumulated Depreciation</b>						
	Source		Year	Balance		
82	December	Prior year 219.28c	2011	477,043,369	-	
83	December	219.28c	2012	500,908,590	-	
26	84	<b>Accumulated General Depreciation</b>	(sum lines 82 & 83) /2 (Note N)	True-up	488,975,979	Appendix A input
<b>Calculation of Production Accumulated Depreciation</b>						
	Source		Year	Balance		
85	December	Prior year 219.20 through 219.24	2011	3,200,107,939		
86	January	Monthly Balances	2012	3,220,175,348		
87	February	Monthly Balances	2012	3,234,942,105		
88	March	Monthly Balances	2012	3,223,241,761		
89	April	Monthly Balances	2012	3,215,634,877		
90	May	Monthly Balances	2012	3,233,421,900		
91	June	Monthly Balances	2012	3,248,584,557		
92	July	Monthly Balances	2012	3,268,093,063		
93	August	Monthly Balances	2012	3,282,925,461		
94	September	Monthly Balances	2012	3,304,424,075		
95	October	Monthly Balances	2012	3,324,426,932		
96	November	Monthly Balances	2012	3,334,857,207		
97	December	219.20 through 219.24	2012	3,349,770,759	-	
98	98	<b>Production Accumulated Depreciation</b>	(sum lines 85-97) /13	True-up	3,264,661,999	
7	99	<b>Accumulated Depreciation (Total Electric Plant)</b>	(sum lines 64, 78, 84, & 98) (Note M)	True-up	7,222,145,774	Appendix A input
100	100	<b>Total Accumulated Depreciation</b>	(sum lines 64, 78, 81, 84, & 98)	True-up	7,721,103,075	

**PacifiCorp**  
**Attachment 5 - Cost Support**

**Materials & Supplies**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year	227.16c	0	
		Current Year	227.16c	0	
		(Note N) <b>Appendix A input</b>	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year	227.5c	106,787,597	
		Current Year	227.5c	83,816,884	
		(Note N) <b>Appendix A input</b>	True-up	95,302,241	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year	227.8c	507,347	
		Current Year	227.8c	750,972	
		(Note N) <b>Appendix A input</b>	True-up	629,160	beg-of-year and end-of-year average

**ITC Adjustment**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	<b>Amortized Investment Tax Credit</b> Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(1,851,300)	Net Plant Allocator 22.04%	(408,010)	
35	<b>Rate Base Adjustment</b> Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266.6b	4,045,318			
		Current end of year balance	266.6h	2,420,922			
		Average		3,233,120	22.04%	712,551	(enter negative in Appendix A)

**Transmission / Non-transmission Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	<b>Land Held for Future Use</b>	Prior Year	214.47d	20,136,120	2,996,636	17,139,484	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	22,657,380	2,996,636	19,660,744	Detail for transmission-related value on Attachment 12
		(Notes B & L) <b>Appendix A input</b>	True-up		2,996,636		beg-of-year and end-of-year average

**PacifiCorp**  
Attachment 5 - Cost Support

**Adjustments to A & G Expense**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Excluded Membership Dues Expense				
Electric Power Research Institute	353.f		0	
Edison Electric Institute	353.f		78,839	
National Electric Energy Testing Research and Application Center	353.f		95,000	
Consortium for Energy Efficiency	component of 335.1b		17,516	
National Coal Transportation Association	component of 335.1b		1,250	
National Joint Utilities	component of 335.1b		7,875	
North American Transmission Forum	component of 335.1b		86,288	
63 Total	(Note C)	<b>Appendix A Input</b>	<b>286,768</b>	
PBOP				
Fixed PBOP expense	FERC Authorized		15,236,246	
Actual PBOP expense	Attachment 17		112,598	
58 Adjusted total (Current year actual)		<b>Appendix A Input</b>	<b>15,123,648</b>	Authorized minus Att 17 = Current year actual PBOP expense
Property Insurance				
Property Insurance Account 924	323.185b		16,404,849	
70 Total	(Note F)	<b>Appendix A Input</b>	<b>16,404,849</b>	

**Regulatory Expense Related to Transmission Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
<b>Directly Assigned A&amp;G</b>				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee	350.32d	2,043,517	2,043,517	
Annual Fee - hydro	350.33d	2,983,740	2,983,740	
Transmission Rate Case	350.34d	757,804	757,804	
Other Regulatory	350.35d	365,986	317,935	48,051
67 <b>Total</b>		sum	6,151,047	<b>3,119,256</b>
				3,031,791

**PacifiCorp**  
Attachment 5 - Cost Support

**Safety Related Advertising Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
<b>Directly Assigned A&amp;G</b>				
68 General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	4,948	0	4,948 <a href="#">Based on FERC 930.1 download</a>

**Education and Out Reach Cost Support**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
<b>Directly Assigned A&amp;G</b>				
71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	4,948	0	4,948 <a href="#">Based on FERC 930.1 download</a>

**Multistate worksheet**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Details
<b>Income Tax Rates</b>	
129 SIT = State Income Tax Rate or Composite (Note G)	4.54% Enter Average State Income Tax Rate

**Adjustments to Transmission O&M**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Total	Plus adjustments	Transmission Related Appendix A input	Details
53 <b>Transmission O&amp;M</b>	321.112b	206,484,082	0	206,484,082
<b>Adjustment for Ancillary Services Accounts 561-561.5</b>				
(561) Load Dispatching	321.84b	0		
(561.1) Load Dispatch-Reliability	321.85b	0		
(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,733,470		
(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
(561.4) Scheduling, System Control and Dispatch Services	321.88b	239,500		
(561.5) Reliability, Planning and Standards Development	321.89b	850,396		
54 <b>Less: Cost of Providing Ancillary Services Accounts 561.0-5</b>	sum	7,823,366	0	7,823,366 Adjustment for Ancillary Services Accounts 561-561.5
55 <b>Less: Account 565</b>	321.96b	142,125,115	0	142,125,115

**Facility Credits under Section 30.9 of the OATT**

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
<b>Net Revenue Requirement</b>		
166 Facility Credits under Section 30.9 of the OATT	0	Appendix A Input
168 Interest on Network Upgrade Facilities	1,455,682	Appendix A Input

**Other adjustments to rate base**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount																														
<b>Network Upgrade Balance</b>																															
50 Network Upgrade Balance (Note N)	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;"><u>Prior Year</u></td> <td style="width: 10%;">Enter negative</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td><u>Current Year</u></td> <td>Enter negative</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Appendix A input</td> <td>True-up</td> <td></td> <td></td> <td style="text-align: right;">(54,006,438)</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">(47,435,078)</td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td style="text-align: right;">(50,720,758)</td> <td style="text-align: right;">beg-of-year and end-of-year average</td> </tr> </table>	<u>Prior Year</u>	Enter negative					<u>Current Year</u>	Enter negative					Appendix A input	True-up			(54,006,438)						(47,435,078)						(50,720,758)	beg-of-year and end-of-year average
<u>Prior Year</u>	Enter negative																														
<u>Current Year</u>	Enter negative																														
Appendix A input	True-up			(54,006,438)																											
				(47,435,078)																											
				(50,720,758)	beg-of-year and end-of-year average																										

**PacifiCorp**  
Attachment 5 - Cost Support

**Depreciation Expense**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
<b>Transmission Plant</b>				
	Depreciation expense (403)	(Note H)	336.7b	86,537,884
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76	<b>Transmission Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	<b>86,537,884</b> Appendix A Input
<b>General Plant</b>				
	Depreciation expense (403)	(Note H)	336.10b	38,203,550
	Amortization of limited term electric plant (404)	(Note H)	336.10d	2,357,362
77	<b>General Depreciation Expense Including Amortization of Limited Term Plant</b>	(Note H)	sum	<b>40,560,912</b> Appendix A Input
<b>Intangible plant</b>				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	41,692,182
	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	<b>Total Intangible Amortization</b>	(Note H)	sum	<b>41,692,182</b> Appendix A Input

**Less Regulatory Asset Amortizations Account 930.2**

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
	Goodnoe Hills Settlement - WY (24)	2012	232.1.15e	21,250
	Lake Side Settlement - WY (38)	2012	232.1.5e	27,429
61	<b>Total</b>		sum	<b>48,679</b> Appendix A Input

**PacifiCorp  
Attachment 6 - Estimate and Reconciliation Worksheet**

**Instruction Summary**

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
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 - actual data
8	April	Year 3	TO estimates Cap Adds and CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

**Worksheet**

Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ - Rev Req based on Year 1 data <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
2	April	Year 2	TO estimates all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										CWP	Weighting
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)		
	Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Total (Segments B-H)	Monthly Additions Transmission CWP (Gateway only)	
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	13
Jan	-	-	-	-	-	-	-	-	-	-	-	12
Feb	-	-	-	-	-	-	-	-	-	-	-	11
Mar	-	-	-	-	-	-	-	-	-	-	-	10
Apr	-	-	-	-	-	-	-	-	-	-	-	9
May	-	-	-	-	-	-	-	-	-	-	-	8
Jun	-	-	-	-	-	-	-	-	-	-	-	7
Jul	-	-	-	-	-	-	-	-	-	-	-	6
Aug	-	-	-	-	-	-	-	-	-	-	-	5
Sep	-	-	-	-	-	-	-	-	-	-	-	4
Oct	-	-	-	-	-	-	-	-	-	-	-	3
Nov	-	-	-	-	-	-	-	-	-	-	-	2
Dec	-	-	-	-	-	-	-	-	-	-	-	1
Total	-	-	-	-	-	-	-	-	-	-	-	
New Transmission Plant Additions and CWP (weighted by months in service)												

	Plant In Service				CWP		Input/Total
	(M)	(N)	(O)	(P)	(Q)	(R)	
	Other Transmission PIS Amount (A x L)	Amount (J x L)	Other Transmission PIS (M / 13)	Amount (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	
Dec	-	-	-	-	-	-	
Jan	-	-	-	-	-	-	
Feb	-	-	-	-	-	-	
Mar	-	-	-	-	-	-	
Apr	-	-	-	-	-	-	
May	-	-	-	-	-	-	
Jun	-	-	-	-	-	-	
Jul	-	-	-	-	-	-	
Aug	-	-	-	-	-	-	
Sep	-	-	-	-	-	-	
Oct	-	-	-	-	-	-	
Nov	-	-	-	-	-	-	
Dec	-	-	-	-	-	-	
Total	-	-	-	-	-	-	

Input to Line 16 of Appendix A  
Input to Line 34 of Appendix A

Not for true-up  
Not for true-up

3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
4	May	Year 2	Post results of Step 3 \$ - <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) \$ - Rev Req based on Prior Year data <span style="color:red">Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)</span>
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation <span style="color:red">Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)</span>  \$ - Schedule 1 Reconciliation

Estimated Life		58
Estimated Depreciation for Attachment 7		
Jan	11.5	-
Feb	10.5	-
Mar	9.5	-
Apr	8.5	-
May	7.5	-
Jun	6.5	-
Jul	5.5	-
Aug	4.5	-
Sep	3.5	-
Oct	2.5	-
Nov	1.5	-
Dec	0.5	-
Total Estimated Depreciation for Attachment 7		

**PacifiCorp  
Attachment 7 - Transmission Enhancement Charge Worksheet**

Line 1	New Plant Carrying Charge			
2	<b>Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)</b>			
3	A	157	Net Plant Carrying Charge without Depreciation	11.5775%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	12.2154%
5	C		Line B less Line A	0.6379%
6	<b>FCR if CIAC</b>			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2066%

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  
In the True-up, the actual depreciation expense will be used.

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)			Total	Incentive		Transmission Incentive Credit (incentive minus without)	
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Charged	Without Incentive		
8 Useful life of the project															
9 line 29, Otherwise "No"	No														
10 Input the allowed increase in ROE	0														
11 line 7 above if "No" on line 13 and from															
12 Line 14 plus (line 5 times line 13)/100	11.5775%														
13 13 Month Net Plant or CWIP Balance															
14 Actual or estimated depreciation expense															
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	38,090,379	-	-	-	\$ 38,090,379		\$ 38,090,379	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	38,090,499	-	-	-	\$ 39,006,499	\$ 39,006,499	\$ -	\$ 916,120
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	104,508,909	-	-	-	\$ 104,508,909		\$ 104,508,909	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	107,009,879	-	-	-	\$ 107,009,879	\$ 107,009,879	\$ -	\$ 2,500,971
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	104,944,572	-	-	-	\$ 104,944,572		\$ 104,944,572	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	107,451,128	-	-	-	\$ 107,451,128	\$ 107,451,128	\$ -	\$ 2,506,557
21	W 9.8 % ROE	2013	-	-	-	819,904,112	14,824,864	109,749,469	-	-	-	\$ 109,749,469		\$ 109,749,469	
22	W Increased ROE	2013	-	-	-	819,904,112	14,824,864	112,364,595	-	-	-	\$ 112,364,595	\$ 112,364,595	\$ -	\$ 2,615,126
23	W 9.8 % ROE	2014	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
24	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
25	W 9.8 % ROE	2015	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
26	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
27	W 9.8 % ROE	2016	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
28	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
29	W 9.8 % ROE	2017	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
31	W 9.8 % ROE	2018	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
32	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
33	W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
35	W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
37	W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
55	----	----	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
56	----	----	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

**PacifiCorp  
Attachment 8 - Depreciation Rates**

**Applied Depreciation Rates by State**

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company	
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)	
1	350.2	Land Rights																1.35%
2	352	Structures and Improvements																1.31%
3	353	Station Equipment																1.75%
4	353.7	Supervisory Equipment																3.78%
5	354	Towers and Fixtures																1.56%
6	355	Poles and Fixtures																2.63%
7	356	Overhead Conductors and Devices																2.25%
8	356.2	Clearing & Grading																1.40%
9	357	Underground Conduit																1.65%
10	358	Underground Conductors and Devices																1.64%
11	359	Roads & Trails																1.39%
12		Unclassified Transmission																2.03%
13	389.2	Land Rights	-	0.00%	-	0.00%	-	0.00%	69,903.26	2.32%	74,341.83	2.01%	-	0.00%	4,867.64	2.01%		
14	390	Structures and Improvements	70,236,869.34	2.21%	11,071,248.84	3.80%	2,075,185.84	2.38%	89,087,862.99	2.18%	10,036,913.24	3.03%	383,797.68	2.06%	12,177,993.87	2.12%		
15	390.3	Structures and Improvements - Office Panels																6.67%
16	391	Office Furniture and Equipment																5.00%
17	391.2	Office Furniture and Equipment - Personal Computers																20.00%
18	393	Store Equipment																4.00%
19	394	Tools, Shop and Garage Equipment																4.17%
20	395	Laboratory Equipment																5.00%
21	397	Communication Equipment	101,459,443.23	4.06%	17,960,688.89	5.24%	5,934,974.25	4.15%	107,368,904.75	4.09%	48,181,963.45	5.40%	3,902,063.79	3.18%	18,634,480.24	3.79%		
22	397.2	Communication Equipment - Mobile Radio Equipment																9.09%
23	398	Miscellaneous Equipment																5.00%
24		Unclassified General	2,031,190.46	4.37%	311,406.55	5.49%	242,652.10	5.15%	2,681,932.21	4.30%	2,246,855.06	5.46%	77,770.70	3.17%	437,909.10	3.81%		
25	302	Franchises and Consents																5.81%
26	303	Miscellaneous Intangible Plant																5.02%
27	390.1	Leasehold Improvements - Gen																7.18%

**Notes**

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2012 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula

PacifiCorp  
Attachment 9b - Load Divisor for True up  
2012 actual

Column	OATT (Part III - Network Service)														f
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f	
Customer Class	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Noble Americas/ (Sampira) NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Total NFO			
RS / SA															
Jan	8,445	5.08	3.38	27.72	1.21	-	0.08	25.91	0.27	50.73	0.00	0.00	-	114	
Feb	8,118	5.19	3.40	21.49	1.30	0.42	2.25	24.22	1.12	42.23	0.00	0.00	-	102	
March	7,799	4.06	3.51	29.84	1.21	-	0.91	23.61	0.24	39.54	0.00	0.00	-	103	
April	7,337	4.92	2.85	10.08	0.54	0.21	13.98	28.76	0.20	36.08	0.34	2.07	-	100	
May	8,006	6.03	2.62	9.83	0.43	0.03	13.15	29.08	0.20	37.44	0.56	3.17	-	103	
Jun	9,020	5.01	3.19	9.69	0.34	0.03	0.08	28.79	0.21	54.86	0.57	3.47	-	106	
Jul	9,831	5.70	3.06	10.45	0.38	-	12.20	30.20	0.61	57.45	0.65	3.06	-	124	
Aug	9,607	5.87	3.40	13.70	0.34	-	14.03	28.15	0.30	49.94	0.64	2.34	-	119	
Sept	8,667	4.98	3.10	11.69	0.28	0.31	13.47	26.51	0.21	39.32	0.56	2.78	-	103	
Oct	7,520	5.01	2.63	10.07	0.27	-	11.52	27.12	0.20	33.34	0.26	1.76	-	92	
Nov	8,037	4.89	3.32	20.76	0.85	0.39	0.07	25.22	0.25	47.62	0.00	0.00	-	103	
Dec	8,584	5.18	3.55	-	1.21	-	0.08	25.18	0.25	47.93	0.00	-	-	83	
Total	100,971	62	38	175	8	1	82	323	4	536	4	19	-	1,252	
Ave 12CP	8,414	5.16	3	15	1	0	7	27	0	45	0	2	-	104.36	

Other Service						j
j1	j2	j3	j4		j5	
Western Area Power Administration						Total OS
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/RS 263	APS OS RS 436		
261	84	67	350	-	-	761
290	76	83	265	-	-	714
289	68	91	257	-	-	705
394	71	103	271	-	-	839
347	85	78	307	-	-	817
472	155	118	301	-	-	1,046
505	176	91	308	-	-	1,080
487	159	108	339	-	-	1,094
480	137	131	275	-	-	1,023
352	101	85	329	-	-	867
322	84	82	302	-	-	790
369	96	90	322	-	-	877
4,567	1,293	1,127	3,626	-	-	10,613
381	108	94	302	-	-	884.41

Column	OATT Part II Long-Term Firm Point-to-Point Transmission Service															g
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	
Customer Class	PacifiCorp LTP Various	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Raser- Intermountain LTP SA 509	Powerex LTP SA 169	NextEra LTP SA 552	State of SD LTP SA 706	Seattle City Light LTP SA 289	Losses LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Total LTP	
RS / SA																
Jan	4,347	50	18	56	-	30	11	80	99	4	6	200	-	-	4,901	
Feb	4,347	50	18	56	-	30	11	80	99	4	6	200	-	-	4,901	
March	4,347	50	18	56	-	30	11	80	99	4	-	200	-	-	4,895	
April	4,347	50	18	56	-	30	11	80	99	4	-	200	50	50	5,045	
May	4,347	50	18	56	-	30	11	80	99	4	-	200	50	50	5,045	
Jun	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	5,392	
Jul	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	5,392	
Aug	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	5,392	
Sept	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	5,392	
Oct	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	5,392	
Nov	3,621	50	18	56	-	30	11	80	99	4	-	169	50	50	4,288	
Dec	3,621	50	18	56	-	30	11	80	99	4	-	169	50	50	4,288	
Total	52,097	600	216	672	375	360	132	960	1,093	48	12	2,410	450	450	60,325	
Ave 12CP	4,341	50	18	56	31	30	11	80	91	4	1	201	38	38	5,027	

Total Network & OS	Behind-the Meter	Total Network Load
9,320	-	9,320
8,933	-	8,933
8,607	-	8,607
8,276	-	8,276
8,925	-	8,925
10,172	-	10,172
11,036	-	11,036
10,819	-	10,819
9,793	-	9,793
8,479	229	8,708
8,931	174	9,105
9,545	218	9,763
112,836	621	113,457
9,403	52	9,455

Divisor
Network + OS + LTP
14,222
13,835
13,502
13,321
13,970
15,565
16,428
16,211
15,186
14,100
13,393
14,051
173,782
14,482

**PacifiCorp**  
**Attachment 10 - Accumulated Amortization of Plant in Service**

**Plant in Service - Accumulated Amortization Detail**

<b>FERC Account</b>	<b>Account Number</b>	<b>Description</b>	<b>Balance</b>
1110000	146140	A/Amort-Soft Dev	(392,332,288)
1110000	146200	A/Amort-Oth Intang	(72,932,521)
1110000	146210	A/Amort-Oth Lic/Hydr	(9,955,225)
1110000	146230	A/Amort-LsHld Imprmt	(25,579,759)
Attachment 5 input: <b>Total Accumulated Amortization</b>			<b>(500,799,794)</b>

**PacifiCorp  
Attachment 11 - Prepayments**

**Prepayments Detail - 2012**

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 1,079,295	\$ 1,004,672	\$ 1,041,984			\$ 1,041,984	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 5,268,312	\$ 4,807,569	\$ 5,037,941			\$ 5,037,941	
	132013	Prep Ins-D&O Liability	Labor-related	\$ 77,929	\$ -	\$ 38,965				\$ 38,965
	132016	Prep Ins-Minority Owned Plants	Other	\$ 338,677	\$ 348,812	\$ 343,745	\$ 343,745			
	132045	Prepaid Workers Compensation	Labor-related	\$ 155,440	\$ 164,863	\$ 160,151				\$ 160,151
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 2,880,000	\$ 2,355,237	\$ 2,617,619				\$ 2,617,619
	132722	IC Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	IC Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 10,977,923	\$ 11,615,331	\$ 11,296,627			\$ 11,296,627	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 19,070	\$ 7,294	\$ 13,182	\$ 13,182			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 424,706	\$ 413,672	\$ 419,189	\$ 419,189			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 641,816	\$ 649,677	\$ 645,747	\$ 645,747			
	132096	Prepaid RECs for RPS (WA)	Other	\$ 96,055	\$ 59,593	\$ 77,824	\$ 77,824			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ -	\$ 363,240	\$ 181,620	\$ 181,620			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 108,132	\$ 101,752	\$ 104,942			\$ 104,942	
	132603	Other Prepay-Ashton Plant Land	Other	\$ 6,220	\$ 5,184	\$ 5,702	\$ 5,702			
	132606	Other Prepay - Lease Commissions	Other	\$ 12,071	\$ 4,447	\$ 8,259	\$ 8,259			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,339,162	\$ 985,248	\$ 1,162,205	\$ 1,162,205			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 223,038	\$ 223,038	\$ 223,038	\$ 223,038			
	132622	Prepayments - Water Rights (Hntngin-Clev)	Other	\$ 18,460	\$ 25,986	\$ 22,223	\$ 22,223			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ 457,993	\$ 22,885	\$ 240,439	\$ 240,439			
	132650	Prepaid Dues	Other	\$ 3,716,957	\$ 4,070,918	\$ 3,893,937	\$ 3,893,937			
	132700	Prepaid Rent	Plant-related	\$ 243,297	\$ 248,693	\$ 245,995			\$ 245,995	
	132705	Prepaid Pole Contact Rental	Other	\$ 322,690	\$ -	\$ 161,345	\$ 161,345			
	132740	Prepaid O&M - Wind	Other	\$ 1,460,397	\$ -	\$ 730,199	\$ 730,199			
	132825	Prepaid LGIA Transmission	Other	\$ 872,256	\$ 1,401,446	\$ 1,136,851	\$ 1,136,851			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 863,304	\$ 863,304	\$ 863,304	\$ 863,304			
	132900	Prepayments - Other	Labor-related	\$ 836,371	\$ 969,113	\$ 902,742				\$ 902,742
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 722,252	\$ 808,456	\$ 765,354	\$ 765,354			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,308,040	\$ 2,227,845	\$ 2,267,942	\$ 2,267,942			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 237,234	\$ 269,344	\$ 253,289	\$ 253,289			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ 626,167	\$ -	\$ 313,083				\$ 313,083
	132910	Prepayments - Hardware & Software	Labor-related	\$ 6,291,593	\$ 7,862,531	\$ 7,077,062				\$ 7,077,062
	132926	Prepaid Royalties	Other	\$ 832,957	\$ 876,494	\$ 854,725	\$ 854,725			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ -	\$ (51,218)	\$ (25,609)			\$ (25,609)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,330,635)	\$ (2,183,312)	\$ (1,756,973)	\$ (1,756,973)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,330,635	\$ 2,234,530	\$ 1,782,583	\$ 1,782,583			
1652200	116131	InterCo Federal Tax Rec - (Even Years) - MEHC	Other	\$ (2,730,748)	\$ -	\$ (1,365,374)	\$ (1,365,374)			
	116132	InterCo Federal Tax Rec - (Odd Years) - MEHC	Other	\$ 68,404,349	\$ -	\$ 34,202,175	\$ 34,202,175			
	116133	InterCo State Tax Rec - (Even Years) - MEHC	Other	\$ (376,611)	\$ -	\$ (188,306)	\$ (188,306)			
	116134	InterCo State Tax Rec - (Odd Years) - MEHC	Other	\$ 1,000,668	\$ -	\$ 500,334	\$ 500,334			
	116806	Current Federal Tax Correction Asset	Other	\$ 552,381	\$ -	\$ 276,191	\$ 276,191			
	116807	Current Federal Interest Tax Correction Asset	Other	\$ 147,313	\$ -	\$ 73,657	\$ 73,657			
	116826	Current State Tax Correction Asset	Other	\$ 58,273	\$ -	\$ 29,137	\$ 29,137			
	116827	Current State Interest Tax Correction Asset	Other	\$ 25,103	\$ -	\$ 12,552	\$ 12,552			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,698,759	\$ 2,614,415	\$ 2,656,587	\$ 2,656,587			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ 175,695	\$ -	\$ 87,847	\$ 87,847			
	203000	Discount on Short-Term Securities	Other	\$ 90,393	\$ -	\$ 45,197	\$ 45,197			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		<b>Total Prepayments</b>		\$ 113,503,388	\$ 45,371,059	\$ 79,437,223	\$ 50,625,722	\$ -	\$ 17,701,879	\$ 11,109,622

Allocator		0.000%	100.000%	22.039%	7.340%	
Total Allocated to Transmission by Category	\$	-	\$	-	\$ 3,901,338	\$ 815,433

Appendix A input: Total Allocated to Transmission \$ 4,716,771

**PacifiCorp**  
**Attachment 12 - Plant Held for Future Use**

**Plant/Land Held For Future Use** - Assets associated with Transmission at December 31

	Prior year	Current year
Troutdale Substation	6,979	6,979
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,014,053	1,014,053
Anticline Substation	964,505	964,505
Tooele Substation	42,278	42,278
Bastion Property / Populus Substation	254,753	254,753
Attachment 5 input: <b>Total - Transmission</b>	<b>2,996,636</b>	<b>2,996,636</b>

		Prior year	Current year
Total - PacifiCorp	214.47d	20,136,120	22,657,380

**PacifiCorp**  
**Attachment 13 - Revenue Credit Detail**

**Revenue Credit Detail**

**Other Service (OS) contracts**

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,146,043	n/a	1
BPA Malin RS 368	269394.5	n/a	1
BPA GTA S. Idaho RS 299	1635719	n/a	1
Cowlitz RS 234	119847.85	n/a	1
Deseret RS 280	n/a	74.3	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	73824	n/a	1
Idaho RS 203 - Jim Bridger Pumps	16284	n/a	1
Moon Lake RS 302	21642.96	n/a	1
Pacific Gas and Electric RS 607	16500000	n/a	1
Pacific Gas and Electric RS 298	287422	n/a	1
Portland General Electric	3314	n/a	1
Sierra Pacific Power RS 267	75249.08	n/a	1
Southern Cal Edison RS 298	287422	n/a	1
Tri-State RS 123	148911.63	n/a	1
USBR Crooked River RS 67	12440.75	n/a	1
USBR Weber Basin RS 286	26122.01	n/a	1
UAMPS RS 297	n/a	339.3	0
UMPA RS 637	n/a	92.6	0
Warm Springs RS 591	119700	n/a	1
WAPA RS 262	n/a	291.3	0
WAPA RS 262-Fixed Fee	600000	n/a	1
WAPA RS 263	60742	n/a	1
Additional OS Revenue Credit	467,092	n/a	1
Att 3 input: <b>Total OS contract revenue credits</b>	<b>25,022,479</b>	<b>797.4</b>	

**Short-term revenue**

**Short-term firm**

PacifiCorp Commercial and Trading (C&T)	12,545,346
Third parties	3,144,029
<b>Total short-term firm</b>	<b>15,689,375</b>

**Short-term non-firm**

PacifiCorp Commercial and Trading (C&T)	78,132,529
Third parties	13,847,247
<b>Total short-term non-firm</b>	<b>91,979,776</b>

**Short term firm and non-firm**

PacifiCorp Commercial and Trading (C&T)	90,677,875
Third parties	16,991,276
Att. 3 input: <b>Total short term-firm and non-firm revenue</b>	<b>107,669,151</b>

**PacifiCorp  
Attachment 14 - Cost of Capital Detail**

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	6,775,577,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	6,171,055,000	6,818,055,000	6,815,055,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,831,180,000	6,820,029,000	6,820,029,000	6,820,029,000	6,820,029,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	14,533,969	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	14,072,302	15,284,231	15,201,160	14,802,706	14,721,747	14,640,788	14,559,829	14,478,870	14,397,911	14,316,952	14,235,994	14,155,035	14,074,076	14,074,076
92	13-month average	35,853,054	Unamortized Debt Expense (181)	Form 1, pg 111, ln 89 c,d	33,449,341	37,726,981	37,717,993	36,290,381	36,286,706	36,391,742	36,154,416	35,937,399	35,699,900	35,464,276	35,227,447	34,990,320	34,752,802	34,752,802
93	13-month average	10,032,020	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	9,676,901	9,534,490	9,391,079	10,869,559	10,715,001	10,558,848	10,402,696	10,254,124	10,103,533	9,952,982	9,802,410	9,651,839	9,502,792	9,502,792
94	13-month average	88,679	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	30,127	29,900	29,673	110,447	109,528	108,609	107,690	106,772	105,853	104,934	104,015	103,096	102,178	102,178
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	355,713,688	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	27,855,684	29,441,191	29,784,745	29,997,409	29,536,279	29,561,221	29,597,228	29,707,701	29,565,292	29,758,375	29,617,969	29,569,284	29,576,974	29,576,974
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	3,835,726	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,502	323,065	324,308	324,828	316,151	318,286	318,285	318,457	318,458	318,470	318,474	318,477	318,477	318,477
100	12-month sum	1,797,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	142,411	142,411	142,411	142,412	156,152	156,153	156,152	150,572	150,571	150,571	150,572	150,571	149,047	149,047
101	12-month sum	8,949	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	227	227	226	227	918	919	919	918	918	918	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	40,733,100	Preferred Stock Issued (204)	Form 1, pg 112, ln 13 c, d	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100
105	13-month average	0	Reacquired Capital Stock (217) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	183,498	Capital Stock Expense (214) <b>PREFERRED ONLY</b>	Form 1, pg 112, ln 10 c, d (portion)	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498
111	12-month sum	2,049,848	Preferred Dividend	Form 1, pg 118, ln 29 c	(512,462)	0	0	(512,462)	0	0	(512,462)	0	0	(512,462)	0	0	0	(512,462)
112	13-month average	6,991,663,613	Total proprietary Capital	Form 1, pg 112, ln 16 c,d	7,311,715,892	7,318,906,185	7,364,134,626	7,411,818,185	7,441,715,699	7,491,223,499	7,541,734,081	7,630,453,971	7,605,623,489	7,653,587,260	7,693,402,326	7,663,256,813	7,64,054,943	7,64,054,943
114	13-month average	153,141,886	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	151,915,641	153,120,441	156,357,866	144,241,934	157,830,849	157,173,071	142,762,696	158,813,336	154,179,140	141,142,514	156,885,304	159,122,675	157,299,053	157,299,053
115	13-month average	(9,133,168)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(9,055,432)	(9,012,849)	(8,970,265)	(8,976,164)	(8,933,581)	(8,890,997)	(8,896,897)	(8,854,314)	(8,811,730)	(8,817,629)	(8,775,046)	(8,732,462)	(8,732,462)	(12,003,821)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

**PacifiCorp**  
**Attachment 15 - GSU and Associated Equipment**

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &  
 Asset Class 345 - Accessory Electrical Equipment  
 (At December 31, 2012)

<b>353.4 Class Assets</b>	<b>Acquisition value</b>
Airbreak Switch	27,811
Breaker	4,958,644
Bus	970,296
Fire Protection	692,527
Foundation And Substructure	1,746,717
Insulator	47,487
Lightning Arrester	145,705
Misc	1,549,094
Relay And Control	2,183,451
Steel Structure	198,686
Step-Up Transformer	123,216,666
<b>Total 353.4 Class Assets</b>	<b>135,737,085</b>
<b>Wind Generation Facilities</b>	<b>76,258,230</b>
<b>34.5 kV Facilities</b>	<b>11,401,023</b>
Appendix A input: <b>Total Assets to Exclude</b>	<b>223,396,338</b>

<-- Appendix A input.



**PacifiCorp**  
**Attachment 17 - Post-Retirement Benefits Other Than Pensions (PBOP)**

FERC Acct	Description	2012 Expense
5020000	STEAM EXPENSES	(1,890)
5060000	MISC STEAM PWR EXP	237,000
5063000	MISC STEAM JVA CR	(42,895)
5140000	MAINT MISC STM PLN	0
5350000	OPER SUPERV & ENG	15,110
5480000	GENERATION EXP	15,000
5490000	MIS OTH PWR GEN EX	(7,000)
5530000	MNT GEN & ELEC PLT	3,000
5560000	SYS CTRL & LD DISP	(2,000)
5570000	OTHER EXPENSES	(128,000)
5600000	OPER SUPERV & ENG	(67,128)
5612000	LD - MONITOR & OPER	(4,000)
5615000	REL PLAN & STDS DEV	(3,000)
5680000	MNT SUPERV & ENG	(7,441)
5700000	MAINT STATION EQIP	(5,139)
5710000	MAINT OVHD LINES	410
5800000	OPER SUPERV & ENG	(126,125)
5810000	LOAD DISPATCHING	5,000
5850000	STRT LGHT-SGNL SYS	(1,000)
5880000	MSC DISTR EXPENSES	(7,439)
5900000	MAINT SUPERV & ENG	(44,337)
5920000	MAINT STAT EQUIP	(22,861)
5930000	MAINT OVHD LINES	2,590
5950000	MAINT LINE TRNSFRM	9,000
5970000	MNT OF METERS	(5,000)
5980000	MNT MISC DIST PLNT	(3,000)
7071000	LBR CLR - RMP	221,000
7072000	LBR CLR - PACPWR	262,000
9010000	SUPRV (CUST ACCT)	(16,000)
9020000	METER READING EXP	102,470
9030000	CUST RCRD/COLL EXP	1,000
9031000	CUST RCRD/CUST SYS	(5,000)
9032000	CUST ACCTG/BILL	(17,000)
9033000	CUST ACCTG/COLL	22,000
9036000	CUST ACCTG/COMMON	(19,000)
9070000	SUPRV (CUST SERV)	(1,000)
9080000	CUST ASSIST EXP	(14,000)
9084000	DSM DIRECT	(4,000)
9086000	CUST SERV	(47,000)
9090000	INFOR/INSTRCT ADV	0
9200000	ADMIN & GEN SALARY	(175,728)
9350000	MAINT GENERAL PLNT	(6,000)
		0
		0
		0
		0
		0
		0
		0
Attachment 5 input: <b>Total PBOP</b>		<b>112,598</b>

**Notes:** Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2012 as compared to 2011 is primarily due to a change in the retiree medical plan.