

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.

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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¹ PacifiCorp, 136 FERC ¶ 61,092 (2011).

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OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² 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.

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").

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

³ PacifiCorp, Letter Order, Docket Nos. ER11-3643-000, et al. (Feb. 28, 2013).

² PacifiCorp., 142 FERC ¶ 63,023 (2013).

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

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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 1.⁵

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. ⁶

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 <u>Enclosure 2</u>.

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,

⁵ 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.

⁶ 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.

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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 though 17 to the Formula Rate.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁷ 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." "8

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.

⁷ 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.

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

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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

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

				2013 Projection
Ch - d-	d cells are inputs	Natas	Potential (FERO Form 4 reference attackment or instruction)	2012 Form 1 data
Snade	a cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	Projection
		•		
Alloca	tors			
	Wages & Salary Allocation Factor		05404	00 100 015
1	Transmission Wages Expense		354.21b	23,499,915
_	T-1-1 \\\\		354.28b	363.265.480
2 3	Total Wages Expense Less A&G Wages Expense		354.27b	43,097,996
3 4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	320,167,484
7	Total Wages Less Add Wages Expense		(Line 2 - Line 3)	320,107,404
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.3399%
	Plant Allocation Factors			
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	Gross Plant Allocator		(Line 11 / Line 6)	21.8512%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	3,826,746,526
14	Net Plant Allocator		(Line 13 / Line 10)	24.1761%
Plant	Calculations			
	Plant In Service			
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	Total Transmission Plant	,,	(Line 15 + Line 16)	5,023,709,786
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	Land Held for Future Use	(Notes B & L)	Attachment 5	2,996,636

(Line 17 + Line 22 + Line 23)

5,189,179,714

24 Total Plant In Rate Base

Accumulated General Depreciation				2013 Projection
Accountained Depreciation	Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Accumulated General Depreciation	Accumulated Depreciation and Amortization			
Accountated Amortazion	25 Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,285,912,340
Accountated Amonization	26 Accumulated General Depreciation	(Note N)	Attachment 5	500,908,590
Accumulated General and Intarquible Operaciation (line 26 + 27)			(Line 8)	500,799,794
Subtotal General and Intarngbible Accum. Depreciation Allocated to Transmission		·	(Line 26 + 27)	1,001,708,383
Total Accumulated Depreciation and Amortization				7.3399%
Total Net Property, Plant & Equipment	30 Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	73,524,212
Attachment 1	31 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,359,436,551
Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109	32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	3,829,743,163
33 ADIT net of FASB 106 and 109 Attachment 1A (784,745 34 CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year (Note O) Attachment 6 35 ITC Adjustment IRC 46(f)1 a	Adjustments To Rate Base			
CWIP for Incentive Transmission Projects GWIP Balances for Current Rate Year (Note O) Attachment 6 TC Adjustment Attachment 5 (78 Unfunded Reserves Unfunded Reserves Attachment 16 (10,58 Prepayments Abandoned Plant (Note K & N) Attachment 11 5,08 Materials and Supplies (Note N) Attachment 5 7 Waterials and Supplies (Line 5) 7 Undistributed Stores Expense Allocated to Transmission (Line 9) 0 Undistributed Stores Expense Allocated to Transmission (Line 9) 0 Undistributed Stores Expense Allocated to Transmission (Line 9) 0 <	Accumulated Deferred Income Taxes			
Tot Adjustment Tot	33 ADIT net of FASB 106 and 109		Attachment 1A	(784,742,952)
TrC Adjustment TrC				
IRC 46(f)1 adjustment Attachment 5 (78 Unfunded Reserves Unfunded Reserves Attachment 16 (10.56 Prepayments (Note K & N) Attachment 11 Special Spec	34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
Number N				
Attachment 16 (10,50)	35 IRC 46(f)1 adjustment		Attachment 5	(781,642)
Prepayments				
Prepayments Note K & N Attachment 11 Sp. 05	36 Unfunded Reserves		Attachment 16	(10,598,213)
Abandoned Plant	Prepayments			
Materials and Supplies 39 Undistributed Stores Expense (Note N) Attachment 5 40 Wage & Salary Allocator (Line 5) 7. 41 Total Undistributed Stores Expense Allocated to Transmission (Line 39 * Line 40) 83,81 42 Construction Materials & Supplies (Note N) Attachment 5 83,81 43 Wage & Salary Allocator (Line 5) 7. 44 Construction Materials & Supplies Allocated to Transmission (Line 42 * Line 43) 6,11 45 Transmission Materials & Supplies Allocated to Transmission (Line 41 + Line 44 + Line 45) 6,90 6 Total Materials & Supplies Allocated to Transmission (Line 75) 75,25 48 1/8th Rule (Note S) 1/8 49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 9,40 48 1/8th Rule (Note S) 1/8 49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 9,40 40 Network Upgrade Balance (Note N) Attachment 5 (47,45)	37 Prepayments	(Note K & N)	Attachment 11	5,095,054
Materials and Supplies Supplies Wage & Salary Allocator (Line 5) 7.				
Variable Stores Expense	38 Unamortized Abandoned Plant	(Note O)		0
Wage & Salary Allocator		01 / AD		
Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies Wage & Salary Allocator (Line 5) (Line 5) (Line 42 * Line 43) (Line 42 * Line 43) (Line 41 * Line 43) (Line 41 * Line 44 * Line 45) (Line 41 * Line 44 * Line 45) (Line 41 * Line 44 * Line 45) (Line 45) (Line 47 * Line 48) (Note N) Network Upgrade Balance (Note N) Attachment 5 (Line 75) (Line 75) (Line 47 * Line 48) (Note N) Attachment 5 (Line 47 * Line 48) (Note N) Attachment 5 (Line 47 * Line 48) (Note N) (Note N) Attachment 5 (Line 47 * Line 48) (Note N) Attachment 5 (Line 47 * Line 48) (Note N) Attachment 5 (Line 47 * Line 48) (Note N) Attachment 5 (A7,43)		(Note N)		0 7.3399%
Construction Materials & Supplies Wage & Salary Allocator Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies Allocated to Transmission (Note N) Attachment 5 (Line 42 * Line 43) Transmission Materials & Supplies (Note N) Attachment 5 (Line 41 + Line 44 + Line 45) Cash Working Capital Cash Working Capital Cash Working Capital Coperation & Maintenance Expense 1/8th Rule (Note S) 1/8 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) Network Upgrade Balance Network Upgrade Balance (Note N) Attachment 5 (Line 75) Cash Working Capital Allocated to Transmission (Line 47 * Line 48) Network Upgrade Balance (Note N) Attachment 5 (47,43)			, , , , , ,	1.339970
Wage & Salary Allocator		(Note N)		83,816,884
Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies Allocated to Transmission (Line 42 * Line 43) Attachment 5 Total Materials & Supplies Allocated to Transmission (Line 41 + Line 44 + Line 45) 6,90 Cash Working Capital Operation & Maintenance Expense (Line 75) 75,25 1/8 1/8th Rule (Note S) 1/8 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 9,40 Network Upgrade Balance Network Upgrade Balance (Note N) Attachment 5 (Note N) Attachment 5 (A7,43)		(**************************************		7.3399%
Total Materials & Supplies Allocated to Transmission Cash Working Capital Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission (Line 75) 75,25 (Line 75) 1/8 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 9,40 Network Upgrade Balance Network Upgrade Balance (Note N) Attachment 5 (47,43)				6,152,060
Cash Working Capital C	45 Transmission Materials & Supplies	(Note N)	Attachment 5	750,972
47 Operation & Maintenance Expense (Line 75) 75,25 48 1/8th Rule (Note S) 1/8 49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) 9,40 Network Upgrade Balance (Note N) Attachment 5 (47,43)	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	6,903,032
48 1/8th Rule (Note S) 1/8 49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) Network Upgrade Balance 50 Network Upgrade Balance (Note N) Attachment 5 (47,43)				
49 Total Cash Working Capital Allocated to Transmission (Line 47 * Line 48) Network Upgrade Balance 50 Network Upgrade Balance (Note N) Attachment 5 (47,43)				75,251,381
50 Network Üpgrade Balance (Note N) Attachment 5 (47,43		(Note S)		12.5% 9,406,423
50 Network Üpgrade Balance (Note N) Attachment 5 (47,43				. ,
		(Note N)	Attachment 5	(47,435,078)
51 Lotal Adjustment to Rate Base (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (822.1)	51 Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(822,153,375)

(Line 32 + Line 51)

52 Rate Base

3,007,589,788

2013 Projection

Shaded cells are inputs Notes R	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data Projection
	,,	Projection
		1 Tojection
Operations & Maintenance Expense		
Transmission O&M		
	Attachment 5	206.484.082
	Attachment 5	7,823,366
• ,	Attachment 5	142,125,115
	Lines 53 - 55)	56,535,601
(L		00,000,001
Allocated Administrative & General Expenses		
	323.197b	188,239,678
	Attachment 5	(15,123,648)
	323.185b	16,404,849
	Attachment 5	48,679
	323.189b	22,965,972
	323.191b	4,948
v i	Attachment 5	286,768
	Line 57 - Sum (Lines 58 to 63))	163,652,110
	Line 5)	7.3399%
	Line 64 * Line 65)	12,011,872
Administrative & General Expenses Anocated to Transmission	Line 04 Line 00)	12,011,072
Directly Assigned A&G		
	Attach was at F	2.440.050
	Attachment 5	3,119,256
	Attachment 5	0
69 Subtotal - Accounts 928 and 930.1 - Transmission Related (L	Line 67 + Line 68)	3,119,256
70 Provide Income Associated	Annah anna E	40 404 040
	Attachment 5	16,404,849
	Attachment 5	0
	Line 70 + Line 71)	16,404,849
	Line 12)	21.8512%
74 A&G Directly Assigned to Transmission (L	Line 72 * Line 73)	3,584,653
75 Total Transmission O&M (L	Lines 56 + 66 + 69 + 74)	75,251,381
Depreciation & Amortization Expense		
Depreciation Expense		
	Attachment 5	86,537,884
Transmission Depreciation Expense including Amortization of Elimited Territ Tank (Note 11)	Allaciment 3	00,337,004
77 General Depreciation Expense Including Amortization of Limited Term Plant (Note H) A	Attachment 5	40,560,912
	Attachment 5	41,692,182
, - · · · · · · · · · · · · · · · · · ·	Line 77 + Line 78)	82,253,094
	Line 5) Line 79 * Line 80)	7.3399% 6,037,280
of General Depreciation and intangible Amortization Functionalized to Transmission (L	Line 79 Line 60)	0,037,200
82 Abandoned Plant Amortization (Note O)		0
oz /bandinet han /monzatelin		· ·
83 Total Transmission Depreciation & Amortization (L	Lines 76 + 81 + 82)	92,575,164
Taxes Other Than Income		
84 Taxes Other than Income Taxes	Attachment 2	28,119,140
85 Total Taxes Other than Income Taxes (L	Line 84)	28,119,140
Total rates still traces	Line O 1/	20,113,140

2013	Projection	

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, a	ttachment, or instruction)	2012 Form 1 data Projection
Return	Capitalization Calculations				.,
	Long-Term Debt				
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	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89		6,775,577,846
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	Net Proceeds Long Term Debt		Sum Lines 90 through 95		6,715,247,482
	Long Term Debt Cost				
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	Total Long Term Debt Cost		Sum Lines 97 through 102		361,338,060
	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		40,733,100
105	Less Account 217 Reaguired 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	Total Preferred Stock		Sum Lines 104 through 109		40,549,602
111	Preferred Dividend		Attachment 14	(Enter positive)	2,049,848
	Common Stock				
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	Total Common Stock		Sum Lines 112 through 115	<u> </u>	6,807,105,293

2013 Projection	
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Shaded	I cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 Preferred Stock cost =		(Line 103 / Line 96)	5.38%
		Preferred Dividends /			
121	Preferred Cost	Total Preferred Stock	(Alexa III)	(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	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.59%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	228,215,829
	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T)	(percent of federal income tax dedu T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - S		Attachment 5 Per state tax code	35.00% 4.54% 0.00% 37.951% 61.163%
	ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related	ITC Adjustment v 1 / /1 T		Attachment 5	(447,572)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(721,320
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(W	/CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	90,354,098
136	Total Income Taxes			(Line 134 + Line 135)	89,632,779

2013	Projection

				2013 Projection
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data
			,	Projection
evenı	ue Requirement			
	Summary			
137	Net Property, Plant & Equipment		(Line 32)	3.829.743.16
138	Total Adjustment to Rate Base		(Line 51)	(822,153,375
139	Rate Base		(Line 52)	3,007,589,78
				-,,
140	Total Transmission O&M		(Line 75)	75,251,38
141	Total Transmission Depreciation & Amortization		(Line 83)	92,575,16
142	Taxes Other than Income		(Line 85)	28,119,14
143	Investment Return		(Line 127)	228,215,829
144	Income Taxes		(Line 136)	89,632,779
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	513,794,292
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service	i	(Line 15)	4,724,913,520
147	Excluded Transmission Facilities	(Note J)	Attachment 15	223,396,33
148	Included Transmission Facilities	(11010-0)	(Line 146 - Line 147)	4,501,517,182
149	Inclusion Ratio		(Line 148 / Line 146)	95.27
150	Gross Revenue Requirement		(Line 145)	513,794,29
151	Adjusted Gross Revenue Requirement		(Line 143) (Line 149 * Line 150)	489,501,83
151	Adjusted Gross Revenue Requirement		(Line 149 Line 150)	469,501,63
152	Revenue Credits Revenue Credits		Attachment 3	139,072,79
132	Revenue Cieuns		Attachment 3	139,072,793
153	Net Revenue Requirement		(Line 151 - Line 152)	350,429,041
	Net Plant Carrying Charge			
154	Gross Revenue Requirement		(Line 150)	513,794,29
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,737,797,44
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	
			(Ellic 194 Ellic 70 Ellic 127 Ellic 190)7 Ellic 199	2.9271
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	195,945,68
159 160	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes		(Line 150 - Line 143 - Line 144) Attachment 4	195,945,68 342,068,16
159 160 161	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160)	195,945,68 342,068,16 538,013,84
159 160 161 162	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	195,945,68 342,068,16 538,013,84 3,737,797,44
159 160 161 162 163	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162)	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939
159 160 161 162 163 164	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787
159 160 161 162 163 164	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153)	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04
159 160 161 162 163 164 165 166	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787
159 160 161 162 163 164 165 166 167	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04
159 160 161 162 163 164 165 166 167 168	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04 3,386,65 1,455,68
159 160 161 162 163 164 165 166 167 168 169	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement		(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04 3,386,65 1,455,68
159 160 161 162 163 164 165 166 167 168 169	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate	(Note I)	(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04 3,386,65 1,455,68 355,271,37
159 160 161 162 163 164 165 166 167 168 169	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate 12 CP Monthly Peak (MW)	(Note I)	(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)	195,945,68 342,068,16 538,013,84 3,737,797,44 14.3939 12.0787 350,429,04 (3,386,65 1,455,68 355,271,37
159 160 161 162 163 164 165 166 167 168 169	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation Net Revenue Requirement Facility Credits under Section 30.9 of the OATT Transmission Incentive Credit Interest on Network Upgrade Facilities Net Zonal Revenue Requirement Network Service Rate	(Note I)	(Line 150 - Line 143 - Line 144) Attachment 4 (Line 159 + Line 160) (Line 17 - Line 25 + Line 34) (Line 161 / Line 162) (Line 161 - Line 76) / Line 162 (Line 153) Attachment 5 Attachment 7 Attachment 5 (Line 165 + 166 + 167 + 168)	2,92715 195,945,688 342,068,160 538,013,844 3,737,797,446 14.39399 12.07875 350,429,047 (3,386,655 1,455,682 355,271,374

2013 Projection

Shaded cells are inputs	Notes	Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
 - PBOP expense is fixed until changed as the result of a filing at FERC.
 - Depreciation rates shown in Attachment 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

Line	Description	FERC Form 1 page # / Reference	Amount
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
	Schedule 1 - Rate Calculations		
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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$489,501,834
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,516,741 \$133,556,052 \$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

		1	ransmission			Transmission
Line	Description	Reference	related	Plant related	Labor related	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	Subtotal ADIT	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	Sub-total Transmission Related ADIT	Line 5 * Allocator	(685,441,967)	3,059,310	(17,380,915)	
8	Total Transmission ADIT	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.

A Schedule ADIT-190	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
account 190						
mployee Benefits						
287323 505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0		Book accruals recorded for A (Incentive Plan), 401(k) mate 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 IR Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis	6,688	0	0	0	6,688	Severance accruals related regular employment downsiz
287327 720.300 Pension / Retirement Accrual - Cash Basis	898,220	898,220	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retiremen plan, most constituting payments made above the II Subsection 415 limitations.
287332 505.600 Vacation Accrual - Cash Basis (2.5 months)	15,031,707	0	0	O	15,031,707	Book accruals recorded for unused vacation and sick le due to employees in future periods or upon termination
287413 720.550 Accrued CIC Severance	(9,806)	0	0	0	(9,806)	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC
287460 720.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0	0	Total unfunded pension liab as required under FAS 158
287461 720.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0		Total unfunded Other Post- Employment Benefit Obligat (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability	22,188,811	22,188,811	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by F158.
AS 133 Derivatives: 287336 730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0	0	Unrealized derivative gains a losses under FASB Stateme No. 133 which requires that certain financial instruments valued at FMV for book purposes.

287434 Regulatory I		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.
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	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		Regulatory Liability - OR 2012 GRC Giveback	0	0	0	0	d	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250		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		Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	C	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	O	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	O	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	O	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258		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		Regulatory Liability - ITC	6,426,477	6,426,477	0	0	O	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	C	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.

007074	705.000	Depute the distriction Color of Depute the France Condition UT	0.400.700	0.400.700	0	<u> </u>		Danislatan Babilita and ta
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	0	0	U	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		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		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 ratemaking 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		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	ō	O 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 calcualaion of the balance.
287320 910.560	SMUD Revenue Imputation	2,573,891	2,573,891	0	0	O 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	O 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	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	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	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	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	O 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	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.

					_	_	-1-	
287453	610.143	Regulatory Liability - WA Low Energy Program	177,101	177,101	0	0		Regulatory liability established o record revenues received
								rom customers which are then
								ranted to qualifying low income
							re	ecipients through bill credits.
207472	70F 270	Regulatory Liability-Blue Sky Program OR	675 604	675,684	0	0	0.0	Regulatory liability established
287473	705.270	Regulatory Liability-Blue Sky Program OR	675,684	6/5,684	U	0		record revenues received
								rom customers participating in
								he company's Blue Sky
							re	enewable energy program,
								which are then used to
								ourchase renewable energy
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	0	0		ertificates. Regulatory liability established
20		regulatory Educating Dido only Program Trive	41,007	41,007		·		o record revenues received
							fr	rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to purchase renewable energy
								ertificates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	21,598	21,598	0	0		Regulatory liability established
								o record revenues received
								rom customers participating in
								he company's Blue Sky enewable energy program,
								which are then used to
								ourchase renewable energy
							. C	ertificates.
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	0		Regulatory liability established
								o record revenues received
								rom customers participating in he company's Blue Sky
								enewable energy program,
								which are then used to
								ourchase renewable energy
								ertificates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	6,254	6,254	0	0		Regulatory liability established
								o record revenues received rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to
								ourchase renewable energy
287478	705.275	Regulatory Liability-Blue Sky Program WY	54,208	54,208	0	0		ertificates. Regulatory liability established
201410	100.210	Regulatory Elability Dide Oky Frogram WT	04,200	04,200		·		o record revenues received
								rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to purchase renewable energy
								ertificates.
Other Deferre								
137807		Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	0		Current federal benefit of
137827		Current deferred state tax correction benefit of interest	(7,828)	(7,828)	0	0		nterest on corrections. Current state benefit of interest
.5.521		2 Sale tak concension borion of microst	(7,320)	(1,320)				on corrections.
287240	605.301	Env Liab - Regulated	0	0	0	0	0 R	Regulated environmental
							re	emediation costs required at
								arious abandoned/closed
287241	605.302	Env Liab - Non-regulated	0	0	0	0		nines and other work sites. Non-regulated environmental
207241	000.30Z	Life Elab Troit rogulated	U	U	U	0		emediation costs required at
								arious abandoned/closed
								nines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0		Book-tax difference associated
								with interest and taxes that was
								ncurred when cash settlement of prior exam cycles occured.
							0	prior exam cycles occured.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0		Book-tax difference associated
								with interest and taxes that was
								ncurred when cash settlement
							0	of prior exam cycles occured.
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0 B	Book-tax difference associated
			(01.,320)	(01.,320)		·		with interest and taxes that was
							in	ncurred when cash settlement
							0	of prior exam cycles occured.

007045	505 500	0 D. 6. (5.1.11	(74.440)	(74.440)			000 111 1111
287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287248		Frozen MTM - Current	8,916,804	8,916,804	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	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	Colorado state income tax credit carryforward.
287270		Valuation Allowance	(1,256,915)	(1,256,915)	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	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	Arizona state income tax credit carryforward.
287280		Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	Charitable contribution carryforward for state income tax purposes.
287281		California AMT Tax Credit Carryforward	241,437	241,437	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	O 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	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	O 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	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	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	O 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	C	Asset Retirement Obligation liability accrued pursuant to
287340	220.100 Bad Debts Allowance - Cash Basis	5,515,134	5,515,134	0	0		FASB Statement No. 143. Accrued liability established to
207340	220.100 Bad Debts Allowance - Gash Basis	5,515,154	5,515,154	U	U		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	C	Accrued liability established as
							a reserve for anticipated injury
287343	415.120 Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	0		and damage expense. Accrued prepayment from the
207343	415.120 Del Regulatory Asset-Poole Creek Contract	103,197	U	103,197	U		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	C	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		Miscellaneous accrued liabilities
201043	2.5.155 Energy Proof Not used Endomines	232,209	202,209	U	U		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	C	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	(Accrued liability for prepaid
		,,	,,,,,,,				rents on company owned utility
							poles.
287371	930.100 OR BETC	0	0	0	0	C	Accrued liability for
							purchased Oregon Business
							Energy Tax Credits
							(BETC's).
							Note: The balance and
							activity of this account were
							previously in SAP account
287373	910.580 Wasatch workers comp reserve	1,537,098		0	0	1 527 000	287491. Accrued liability for the
20/3/3	Wasaidi workers compressive	1,557,096		U	U	1,557,090	expected claims related to
							workers compensation
							previously held by Wasatch
							Crest. PacifiCorp holds this
							liability due to the insolvency of
287391	425.320 Umpqua Settlement Agreement	9,725,505	9,725,505	0	0		Wasatch Crest. Accrued liability associated with
201391	720.020 Ompged Octilement Agreement	9,720,005	9,720,000	U	U		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	C	Accrued liability associated with
							the acceptance of the Bear
							River FERC license for various
287393	425.110 Tenant Lease Allow - PSU Call Center	28,936	28,936	0			settlement obligations. Accrued liability associated with
201000	125.115 Total Eddo Allon 1 00 odli Ochto	20,330	20,930	U	U		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.
007::-	005 000 1 1 1 1						A 15 135 1 3 3 3
287415	205.200 Inventory Reserve	1,288,612	1,288,612	0	0	C	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	(Accrued liability for various
		1,115,500	., , 500	· ·			reclamation costs for the site
							reclamation of the closed
							mines.

287430 505.125 Accrued Royalties	79,311	79,311	0	0	0	Accrued liability for royalty
					ĺ	payments to the Mineral
					ĺ	Management Service on coal
007404 FOR 400 Onliferation Dublis Hilliston Commission For	0.400	0.400	0	•		production.
287431 505.160 California Public Utility Commission Fee	9,108	9,108	0	0	9	Accrued liability for monthly fee
					ĺ	collected through customer bills awaiting quarterly remittance.
					i .	awaiting quarterly remittance.
287435 105.154 Section 383 Capital Loss Carryforward	37,346	37,346	0	0	C	Capital loss carryforward for
25. 100 100.101 Cookie, Good Capital 2500 Carlyion and	0.1010	01,010	·	· ·	l	income tax purposes pursuant
					Ì	to Internal Revenue Code
					Ì	Section 383.
287437 Net Operating Loss - State	73,214,708	73,214,708	0	0	C	State net operating loss
					Ì	carryforward for income tax
						purposes.
287446 205.100 Coal Pile Inventory Adjustment	2,263,079	2,263,079	0	0	0	Book-tax difference made to
					Ì	reflect the difference between
					Ì	the book and tax cost of coal
287447 720.830 Western Coal Carrier FAS 106 Accrual	3,403,476	0	0	0	2 402 476	inventory. Accrued post-retirement
201441 120.000 Western Coal Carrier FAS 100 ACCIDA	3,403,470	U	U	U	3,403,470	liabilities pursuant to FASB
					Ì	Statement No. 106 for Western
					Ì	Coal Carriers, a third-party
					Ì	carrier service that contracted
					Ì	with PacifiCorp to haul coal
					Ì	from the Trail Mountain Mine to
					i .	the Hunter plant.
287449 Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	0	0	Federal income benefit for the
					Ì	deduction state taxes
					i .	associated with state net
287479 105.221 Cholla Safe Harbor Lease (Tax Int Tax Rent)	37,612,116	37,612,116	0	0		operating loss carryforward. Book-tax difference for safe
20/4/9 105.221 Cholla Sale Harbot Lease (Tax IIII Tax Rent)	37,012,110	37,012,110	U	U	ľ	harbor lease agreement
					Ì	between PacifiCorp and
					Ì	General Electric Credit Corp for
					i .	the Cholla generation plant.
287482 205.025 PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	Book-tax difference related to
·					Ì	the reporting of book income
					i .	from Bridger Coal Company on
					ļ	the books of PacifiCorp.
287491 Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	Oregon state income tax credit
007404	0.040.447	0.040.447		^		carryforward.
287494 Idaho ITC Carryforward	8,318,447	8,318,447	U	U	ľ	Idaho state income tax credit carryforward.
287497 BETC Purchase Gain	0	0	0	0	-	Book-tax difference related to
201491 BETOT dichase Gain	0	U	0	O O	i	the Gain on purchased
					ĺ	Business Energy Tax Credits.
					ĺ	
					i .	Note: The balance and activity
					i .	of this account were previously
						in SAP account 287491.
287498 425.140 USA Power	0	0	0	0	C	Accrued liability related to USA
						Power.
287807 Non-current Deferred Federal Tax corrections	(50,952)	(50,952)	0	0	0	Non-current federal benefit
						of interest on corrections.
287817 Non-current Deferred Federal Tax uncertain positions	2,499,908	2,499,908	0	0	0	Non-current federal benefit
						of interest on uncertain
						positions.
287827 Non-current Deferred State Tax corrections	(6,609)	(6,609)	0	0	C	Non-current state benefit of
						interest on corrections.
287837 Non-current Deferred State Tax uncertain positions	324,274	324,274	0	0	C	Non-current state benefit of
						interest on uncertain
						positions.
Rounding	0	0	0	0	0	
Subtotal - p234	639,645,755	605,902,012	1,555,319	0	32,188,424	
Less FASB 109 Above if not separately removed	19,600,607	19,600,607	0	0	C	
Less FASB 106 Above if not separately removed	3,403,476	0	0	0	3,403,476	
Total	616,641,672	586,301,405	1,555,319	0	28,784,948	

Instructions for Account 190:

- 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 albor 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

Subtotal - p273

Less FASB 109 Above if not separately removed

Less FASB 106 Above if not separately removed
Total

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C	U	=	F	G
Schedule ADIT-281	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(164,676,925)	(164,676,925)	0	0		Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	

(164,676,925)

(164,676,925)

(164,676,925)

(164,676,925)

0

0

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

- 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	В	C Gas, Prod,	D	E	F	G
Schedule Al			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282 287301		UT Klammath Relicensing	0	0	0	0		Book-tax difference related to
207001	100.471	O Naminati Telecising	· ·	Ü	•	•		relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0		 Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	26,760,473	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		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		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		 Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	(193,848,530)	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		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		Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	201,528,845	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		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		Book-tax basis difference for the capitalization of vehicle depreciation.

287605	105.140 Reimbursements	29,433,140	29,433,140	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
287605	105.141 AFUDC	(213,558,794)	(242 FEQ 704)	0	0	income tax purposes.
287003	103.141 AFODC	(213,336,794)	(213,558,794)	U	U	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
287605	105.142 Avoided Costs	162,727,373	162,727,373	0	0	debt. 0 Book-tax basis difference for
20/005	105.142 Avoided Costs	102,727,373	102,727,373	U	0	the capitalization of interest for
287605	105.146 Capitalization of Test Energy	1,457,691	1,457,691	0	0	income tax purposes. 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
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0	utility. 0 Book-tax difference for a
						taxable gain or loss that is deferred pursuant to Internal
						Revenue Code Section 1031,
						otherwise knows as a "like-kind exchange."
287605	105.148 Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	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
287605	105.152 Gain / (Loss) on Prop. Disposition	(80,569,421)	(80,569,421)	0	0	purposes. 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	 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
007005	AOC 470 Cool Mar Establish	(4.700.045)	(4.700.045)			amortized over 60 months.
287605	105.170 Coal Mine Extension	(4,708,345)	(4,708,345)	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	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	Book-tax difference related to land sales.
						iana saics.

287605 320.210 R & E - Sec.174	Deduction	(11,920,942)	(11,920,942)	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 Pollut	on Control Facilities Depreciation	164,676,925	164,676,925	0	0	 Reclassification of pollution
						controls facilities depreciation
						from FERC account 282 to
						FERC account 281.
287605 Direct Assignment	t: Transmission Fixed Assets	0	686,997,286	(686,997,286)	0	0 PowerTax Report #257:
						Transmission Book Allocation
						Group.
287605 Direct Assignment	tt: Intangible Fixed Assets	0	59,143,638	0	0	(59,143,638) PowerTax Report #257:
-	-					Intangible Book Allocation
						Group.
287605 Direct Assignment	t: General Fixed Assets	0	204,297,513	0	0	(204,297,513) PowerTax Report #257:
-						General Book Allocation Group.
						·
287608 105.220b Cholla Safe Harb	or Lease (Amortization of SHL Gain)	(6,236,095)	0	0	(6,236,095)	 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 Harb	or Lease NOPA (Lease Amortization)	1,538,892	0	0	1,538,892	Book-tax difference for safe
	,	,,,,,,			7,	harbor lease agreement
						between PacifiCorp and
						General Electric Credit Corp for
						the Cholla generation plant.
287610 105.460 Non ARO - reclas	s to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	Regulatory liability related to
25.5.5 .55.766 14017/176 16014	o to rogulatory accommunities	(230,200,011)	(230,200,011)			removal costs.
						10.1.5741 00015.

007046	405 400 1 400 1 4 400 1 1 1 1 1 1 1 1 1 1 1	(00 755 : : -)	(00 755)		_		D 1 / 1/1
287610	105.400d ARO - reclass to ARO liabilities	(28,755,115)	(28,755,115)	0	0		Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143 Basis Intangible Difference	(912,329)	0	0	(912,329)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro- relicensing costs transferred to plant-in-service.
287740	110.200 Tax Percentage Depletion - Deduction	315,606	315,606	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287753	110.100 Book Cost Depletion - Addback	(5,916,860)	(5,916,860)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766	610.100N 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 booktax differences reverse and result in higher taxable income as compared to book income.
Rounding		5	5	0	0	0	
Subtotal - p2		(3,505,053,651)	(2,573,090,894)	(686,997,286)	18,475,680	(263,441,151)	
	109 Above if not separately removed	(275,427,966)	(275,427,966)	0	0	0	
Total	106 Above if not separately removed	(3,229,625,685)	(2,297,662,928)	(686,997,286)	18,475,680	(263,441,151)	
. Otal		(3,443,043,003)	(2,231,002,320)	(000,331,200)	10,470,000	(200,441,101)	1

- 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

F C D Ε G R Gas, Prod, Schedule ADIT-283 Dist Or Other Total Transmission Plant Labor Related Related Related Related Justification Account 283 Regulatory Assets: 415.701 Regulatory Asset - CA - Deferred Intervenor Funding (12,480 (12,480 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers hrough California rates. 415.702 Regulatory Asset - Lake Side Liq. (370.848) (370,848 Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. 415.873 Deferred Excess Net Power Costs - WA Hydro 287573 (309,941) (309,941 Regulatory asset associated with Washington allocated net power costs.

O Reclass of miscellaneous 430.110 Regulatory Asset Balance Reclass 287576 (2,877,427 (2.877.427 regulatory assets/liabilities that have flipped to debit/credit balances. 415.820 Contra Pension Regulatory Asset MMT & CTG _OR 2,695,444 2,695,444 0 Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded December 2008. 415.822 Regulatory Asset _ Pension MMT -UT (644,809 (644,809 Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. 415.824 Contra Pension Regulatory Asset MMT & CTG _CA 244,193 244,193 Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded December 2008. 415.825 Contra Pension Regulatory Asset CTG - WA 386,327 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 Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded December 2008. 415.829 Regulatory Asset - Post - Ret MMT -UT (634,498 (634,498 Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded n December 2008. 415.831 Regulatory Asset - Post - Ret MMT -CA 287588 (46,458 (46,458 Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded December 2008. 287590 415.840 Regulatory Asset-Deferred OR Independent Evaluator Fees 72,825 72,825 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 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		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	Regulaory 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	 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	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240 CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287760	415.896 Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis 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	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	Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880 Deferred UT Independent Evaluation Fee	(28,744)	(28,744)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900 OR SB 408 Recovery	(2,621,620)	(2,621,620)	0	0	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	O 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	Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857 ID - Deferred Overburden Costs	(66,813)	(66,813)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893 OR - MEHC Transition Service Costs	(346,305)	(346,305)	0	0	Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.

287863	415.851 Powerdale Decommissioning Reg Asset - CA	(12,550)	(12,550)	0	0	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.

	Tax Adj on Post-Retirement Benefits UT Tax Adj on Post-Retirement Benefits WY	(1,639,578)	(1,639,578)	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
201011 120.0	6 Tax Adj dii Post-Reilletiietti Belletiis WT	(656,391)	(186,060)	0	v	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 415.40	Reg Asset - Utah ECAM	(25,725,943)	(25,725,943)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879 415.89	Deferred Coal Costs - Naughton Contract Settlement	(2,611,321)	(2,611,321)	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880 415.89	Reg Asset MEHC Transition Service Costs - CA	(16,909)	(16,909)	0	0	Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881 415.70	05 Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	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 415.8	76 Deferred Excess Net Power Costs - OR	23,314	23,314	0	0	Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883 430.1	16 Def Tax Liabi for Reg Asset Federal Interest Expense - ID	(103,000)	(103,000)	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 415.80	Reg Asset - CA Solar Feed in Tariff	93,493	93,493	0	0	Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
	Regulatory Asset - Frozen MTM	(70,949,066)	(70,949,066)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887 415.8	B1 Deferral of Renewable Energy Credit - UT	6,314	6,314	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	Regulatory liability es for the portion of War renewable energy cre included in rates that actual renewable ene	shington redits t differ from
287889	415.883 Deferral of Renewable Energy Credit - WY	196,269	196,269	0	0	for the period of Janu through March 2011. O Regulatory liability es	uary 2009 stablished
						for the portion of Wyc renewable energy cre included in rates that actual renewable ene for the period of Decc 2010 through Novem	t differ from ergy credits ember aber 2011.
287942	430.112 Reg Asset - Other - Balance Reclass	(519,176)	(519,176)	0	0	 Reclass of miscelland regulatory assets/liab have flipped to debit/ balances. 	bilities that
287943	430.113 Reg Asset - Def NPC Balance Reclass	(225,897)	(225,897)	0	0	0 Reclass of deferred r costs - regulatory assets/liabilities that I flipped to debit/credit	have
287944	430.114 Reg Asset Federal Interest Expense-UT	(748,631)	(748,631)	0	0	Commission authorizer gulatory asset/liabil federal interest paid associated with a spededuction reflected in rates.	ility for on taxes ecific tax n Utah
287947	415.501 Cholla Plant Transaction Costs - APS Amortization - ID	69,868	69,868	0	0	Regulatory asset ests the Idaho allocation o incurred to acquire th generation plant from Arizona Public Servic Company.	of costs he Cholla n eh ce
287948	415.502 Cholla Plant Transaction Costs - APS Amortization - OR	114,026	114,026	0	0	Regulatory asset ests the Oregon allocation incurred to acquire th generation plant from Arizona Public Servic Company.	n of costs he Cholla n eh ce
287949	415.503 Cholla Plant Transaction Costs - APS Amortization - WA	205,550	205,550	0	0	0 Regulatory asset est the Washington alloc costs incurred to acq Cholla generation pla Arizona Public Servic Company.	cation of quire the ant from eh
287961	430.115 Reg Asset Federal Interest Expense~WY	(201,647)	(201,647)	0	0	Commission authorizi regulatory asset/liabilifederal interest paid associated with a spe deduction reflected in rates.	ility for on taxes ecific tax
287964	100.120 Reg Asset - Income Tax Property Flow-through	(168,459,871)	(168,459,871)	0	0	Deferred income tax with the regulatory as to tax benefits associ fixed assets that have previously been flow to customers and are of recovery as the ter book-tax differences and result in higher te income as compared income.	sset related ciated with re ed through e probable emporary reverse caxable
Other: 287575	425.125 Deferred Coal Cost - Arch Settlement	1	1	0	0	0 Asset accrued for a s	
						gain which included a supply agreement. S gain is being amortize three-year period.	Settlement red over a
287653	425.250 TGS Buyout	(47,469)	(47,469)	0	0	Asset accrued for a cexpense related to concurred for the terming power purchase agree book purposes, the cepting amortized over remaining life of the contract.	osts ination of a eement. For costs are r the

287656 425.280 Joseph Settlement 287661 425.360 Hermiston Swap		(317,169)	(317,169)	0	0	O 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. O Asset accrued for a deferred
				V	v	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	O 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	O 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	O Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669 210.180 Prepaid Membership Fees		(1,539,154)	(1,539,154)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675 740.100 Post Merger Loss-Reacquisition Debt -	Addback	(3,672,481)	(3,672,481)	0	0	O Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708 210.200 Prepaid Taxes - Property Taxes		(5,821,396)	0	0	(5,821,396)	Book-tax difference associated with the timing of deductibility of property taxes.
287750 425.310 Hydro Relicensing Obligation		(9,737,231)	(9,737,231)	0	0	Olitangible 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
287770 120.205 Trapper Mining Stock Basis		(1,610,936)	(1,610,936)	0	0	balance. 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	Book-tax difference associated with the timing of deductible state income taxes.
287859 910.935 Unrealized Gain/Loss from Trading Sec		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 i	Depreciations)	(2,943,377)	(2,943,377)	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.

		1			
287891 505.180 Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	Accrued estimated liability for
					insurance premium taxes
					related to the company's
					captive insurance premiums.
					Notes. This apparent description
					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	Book-tax difference to reflect
257652 BETOT dichase Gain Fed Betiment					the detriment to the gain on the
					purchase of Business Energy
					Tax Credits.
					Tax Orealis.
					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	Book-tax difference associated
-					with Pollution control project
					costs.
287894 415.912 OR-Contra Reg Asset Naughton #3	0	0	0	0	Book-tax differeces associated
					with Pollution control project
					costs - contra reg asset -OR.
287895 415.913 WA-Contra Reg Asset Naughton #3	0	0	0	0	Book-tax differeces associated
					with Pollution control project
					costs - contra reg asset -WA.
		_	<u> </u>		
287896 415.875 Def Net Power Costs - UT	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	The book-tax difference
201091 425.400 KA-UT Mamatri Kelicensing	U	U	U	U	resulting from this regulatory
					asset.
287965 415.836 Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	Regulatory liability established
25/000 110/000 Caroniv/0000 11025/111111	(0.1,001)	(011,001)	ŭ	ŭ	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	 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	Book-tax difference associated
					with Pollution control project
207000 445 045 D. A. 19940 1440 0					costs - UT.
287969 415.915 Reg Asset WY Naught U3 Cost	0	0	0	0	Book-tax difference associated
					with Pollution control project
287971 415.868 Reg Asset UT Solar Incentive Program	0	0	0	0	costs - WY. 0 Book-tax difference to reflect
207071 413,000 Reg Asset 01 Solat illustrative Program	U	0	0	U	costs related to UT solar
					incentive program.
287972 320.285 Reg Asset - Post-Employment Costs	0	0	0	0	Regulatory asset established as
20.0.2 Ozo.200 Reg / Idad C For Employment Costs	U	U	U	U	an offset to the increase in post-
					employment obligations.
287974 415.916 Reg Asset - ID - Naughton#3 costs	0	0	0	0	Book-tax difference associated
					with Pollution control project
					costs - ID.
Rounding	(1)	(1)		0	0
Subtotal - p277	(746,721,740)	(738,755,526)	0	(5,821,396)	(2,144,818)
Less FASB 109 Above if not separately removed	(168,459,871)	(168,459,871)		0	0
Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(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

- ADIT items related to ly to Transmission are directly assigned to Column B
 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 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

			(Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	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-202 ADIT-281	Sch. 281 Below	(208,722,047)	(208,722,047)	(773,043,960)	10,043,363	(230,013,224)	
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)	<u>=</u> }
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)	<u>-</u>)
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	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up				(784,742,952)

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

Schedule ADIT-190

Schedule ADIT-190	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287323 505.400 Bon	nus 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 Defe	ferred 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 Sev	verance Accrual - Cash Basis	107,707	0	0	0	107,707	7 Severance accruals related to regular employment downsizing.
287327 720.300 Pen	nsion / Retirement Accrual - Cash Basis	911,061	911,061	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.

	Gas, Prod,									
		From 4 But conserve	Total	Dist Or Other	Transmission	Plant	Labor			
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification		
287332	000.600	Vacation Accrual - Cash Basis (2.5 months)	14,647,928	U	U	U	14,047,928	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		
201.00	120.000	The 1991 Global Elability	01,000,000	0.,000,000	Š	ŭ	·	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		
287462	720 920	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	under FAS 158. Total Supplemental Executive		
207462	720.020	FAS 130 SERF LIADINITY	23,001,314	23,001,314	O .	U	U	Retirement Plan (SERP)		
								obligations, as required by FAS		
								158.		
FAS 133 Der										
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.		
Regulatory L										
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		
201239	703.000	Negulatory Liability - On 2012 GIVG GIVEDAUN	0,451,070	0,451,070	U	U	0	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.		
								TOLOGOTIO 2010 FIOLOGOI.		

		A	B Total	C Gas, Prod, Dist Or Other	D	E Plant	F Labor	G
Description		Form 1 Reference	Company	Related	Transmission Related	Related	Related	Justification
287251		Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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 F	Regulatory Liability - Sale of RECs - WA	5,506,363	5,506,363	0	0		O 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 F	Regulatory Liability - OR Injuries & Damages Reserve	(233,328)	(233,328)	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 F	Regulatory Liability - OR Property Insurance Reserve	(1,179,425)	(1,179,425)	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 F	Regulatory Liability - ID Property Insurance Reserve	76,568	76,568	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 F	Regulatory Liability - UT Property Insurance Reserve	207,831	207,831	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 F	Regulatory Liability - WY Property Insurance Reserve	235,892	235,892	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 F	Regulatory Liability - ITC	6,028,472	6,028,472	0	0		Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287267	415.704 F	Regulatory Liability - Tax Revenue Adjustment - UT	23,414	23,414	0	0		o Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.

	A	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
287271	705.336 Regulatory Liability - Sale of Renewable Energy Credits - UT	938,963	938,963	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 605.102 Trojan Unrecovered Plant - OR	230,345	230,345	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. 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		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		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		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		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		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		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.

Description	1	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		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		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		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		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 calcualaion of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	0	0		O 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		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		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.

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	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	(D	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	(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	(D	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	(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	(D	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	(D	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	()	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

A	В	C	D	E	F	G
		Gas Prod				

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287474	705.271	Regulatory Liability-Blue Sky Program WA	81,117	81,117	0	0		O 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		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		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		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478		Regulatory Liability-Blue Sky Program WY	87,062	87,062	0	0		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Other Deferre	ed Assets:							
137807		Current deferred federal tax correction benefit of interest	396,367	396,367		0		O Current federal benefit of interest on corrections.
137827		Current deferred state tax correction benefit of interest	51,413	51,413	0	0		O Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0		Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	605.302 Env Liab - Non-regulated	2,431,850	2,431,850	0	0		Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242 5	05.501 Federal Benefit of Federal Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287243 5	505.502 Federal Benefit of State Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287244 5	05.805 Federal Benefit of State Tax - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287245 5	05.503 State Benefit of Federal Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287246 5	05.504 State Benefit of State Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287247	605.810 Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287248	15.838 Frozen MTM - Current	7,857,553	7,857,553	0	0		Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	15.839 Frozen MTM - Non-current	55,494,303	55,494,303	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		Colorado state income tax credit carryforward.
287270	Valuation Allowance	(3,042,652)	(3,042,652)	0	0		Valuation allowance against state tax credits that may not be realized before they expire.
287273	110.935 Gain/Loss on Trading	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		Arizona state income tax credit carryforward.
287280	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0		Charitable contribution carryforward for state income tax purposes.

Description		Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287281		California AMT Tax Credit Carryforward	342,050	342,050	0	0		 California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,960	22,960	0	0		O 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		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		O Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321	100.100	ПС	11,178,431	11,178,431	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		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		O 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		Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100		4,215,846	4,215,846	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		 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		Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.

Description		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		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	(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	(Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	(Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	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		Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	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	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	(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	(Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393		Tenant Lease Allow - PSU Call Center	10,660	10,660	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 772013.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	11,893,986	0	0	0	11,893,986	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287415	205.200	Inventory Reserve	1,104,742	1,104,742	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		Accrued liability for various
								reclamation costs for the site reclamation of the closed mines
								reclamation of the closed mines
287430	505.125	Accrued Royalties	3,109	3,109	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		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		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		State net operating loss
								carryforward for income tax
007110	005.100				0	^		purposes.
287446	205.100	Coal Pile Inventory Adjustment	U	0	U	U		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	3,730,23	
201441	720.000	Western Goal Garner 17to 100 Mostadi	0,700,204	· ·		•	0,700,20	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		Federal income benefit for the
201110		The oppositing 2000 of the Control Political P	(==): ==,= :=)	(==,:==,= :=)	The state of the s	Ī		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		Book-tax difference for safe
								harbor lease agreement
								between PacifiCorp and Genera
								Electric Credit Corp for the
007400	005.005	DMI F al Ocat A II alocat	750.440	750 440				Cholla generation plant. O Book-tax difference related to
287482	205.025	PMI-Fuel Cost Adjustment	750,113	750,113	0	0		
								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		Oregon state income tax credit
207-101		oragon DE 10 oragnosmula	2,100,002	2,100,002	· ·	U		carryforward.
287494		Idaho ITC Carryforward	9,422,169	9,422,169	0	0		Idaho state income tax credit
			-, -,	-, -,		_		carryforward.

	A	В	C	D	E	F	G
		T. ()	Gas, Prod,	T	Plant	Labor	
Description	Form 1 Reference	Total	Dist Or Other	Transmission	Plant	Labor	Justification
Description		Company	Related	Related	Related	Related	
287497	BETC Purchase Gain	837,770	837,770	U	U	,	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	(Accrued liability related to USA Power.
287807	Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0		Non-current federal benefit of interest on corrections.
287817	Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0		Non-current federal benefit of interest on uncertain positions.
287827	Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0		Non-current state benefit of interest on corrections.
287837	Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	(Non-current state benefit of
							interest on uncertain positions.
Rounding		0	0	0	0	()
Subtotal - p234		648,219,005	612,202,864	1,061,073	0	34,955,068	3
	Above if not separately removed	18,643,596	18,643,596	0	0	()
	Above if not separately removed	3,730,234	0	0	0	3,730,234	
Total		625,845,175	593,559,268	1,061,073	0	31,224,834	l l

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

Provident or	From 4 B. Communication	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	ldiffication
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
PacifiCorp							
Attachment 1A - Accumulated Deferred I Schedule ADIT-281	Income Taxes (ADIT) Worksheet						
	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 281							
Electric:							
287960 Accelerated Poli	llution Control Facilities Depreciation	(208,722,047)	(208,722,047)	0	0		Depreciation on pollution control facilities.
Rounding		0	0	0	0	(
Subtotal - p273		(208,722,047)	(208,722,047)	0	0	(
Less FASB 109 Above if not separately re		0	0	0	0	(
Less FASB 106 Above if not separately re	removed	0	0	0	0	()
Total	<u> </u>	(208,722,047)	(208,722,047)	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

- 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 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 A	DIT-282						
				_	_	_	
	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2						
Electric:							
287301	105.471 UT Klammath Relicensing	13,399,273	13,399,273	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		Regulatory liability related to removal costs.
287605	105.100 30% Capitalized Labor Costs	30,117,464	30,117,464	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		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		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	(Book-tax difference for book depreciation.
287605	105.122 Repair Deduction	(254,963,303)	(254,963,303)	0	0	(Display the price of the process of the process of the process and for income tax purposes and for income tax purposes are deductible in the period they are paid and incurred.

D

E

F

G

C

Gas, Prod,

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0		O 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		Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	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		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		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	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		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		Book-tax basis difference for the capitalization of interest for income tax purposes.

			Tatal	Gas, Prod,	Turnamiarian	Dlant	Laban	
Description		Form 1 Reference	Total Company	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	•	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		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	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	'	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0		O 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		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	,	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		Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	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		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		PowerTax Report #257: Transmission Book Allocation Group.

	Α	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
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		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		Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	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	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	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.
	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	
Subtotal - p275		(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
	not separately removed	(282,794,830)	(282,794,830)	0	0	0	
Less FASB 106 Above if	not separately removed	0	0	0	0	0	
Total		(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

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

	Α	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
PacifiCorp							
Attachment 1A - Accumulated Def	ferred Income Taxes (ADIT) Worksheet						
200000000000000000000000000000000000000	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283							
Regulatory Assets:							
287570 415.701 Regulato	ny 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 Regulato	rry Asset - Lake Side Liq.	(360,438)	(360,438)	0	0		O 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 Regulato	ry Asset Balance Reclass	(3,404,854)	(3,404,854)	0	0		Reclass of miscellaneous regulatory assets/liabilities that

2,310,380

(537,341)

209,308

2,310,380

(537,341

209,308

0

415.820 Contra Pension Regulatory Asset MMT & CTG _OR

415.824 Contra Pension Regulatory Asset MMT & CTG _CA

415.825 Contra Pension Regulatory Asset CTG - WA

415.822 Regulatory Asset _ Pension MMT -UT

287579

287581

287582

have flipped to debit/credit

 Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for

the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the California allocated share of

a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

 Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.

balances.

	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	827 Regulatory Asset - Post -Ret MMT -OR	(439,551)	(439,551)	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		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		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		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		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		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		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		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		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
287634 415	300 Environmental Clean-up Accrual	(12,683,808)	(12,683,808)	0	0		calculation method of the balance. 0 Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.

				Gas, Prod,				
D		Francisco A Bulliano	Total	Dist Or Other	Transmission	Plant	Labor	leastification
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287635	415.500 Cho	Illa Plant Transaction Costs-APS Amortization	(1,952,369)	(1,952,369)	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	C	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		Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b ARC	O Regulatory Assets	(21,044,362)	(21,044,362)	0	0	C	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100 ID D	Deferred Intervenor Funding	(26,264)	(26,264)	0	0	C	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287649	730.170 Reg	gulatory assets - FAS 133	(45,681,406)	(45,681,406)	0	0	C	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 Coa	al Pile Inventory Adjustment	(516,233)	(516,233)	0	0	C	Regularry asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287685	425.380 BPA	A Idaho Balancing Account	(97,621)	(97,621)	0	0	C	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 Reg	gulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	0	0	C	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 Reg	gulatory Asset - FAS 158 Post Ret. Liability.	(66,119,587)	(66,119,587)	0	0	C	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description		Company	Related	Related	Related	Related	Justification
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-Powerdale	(871,993)	(871,993)	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	(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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287861	415.857 ID - Deferred Overburden Costs	(64,225)	(64,225)	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		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		O 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		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		O 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		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		Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).

		T-1-1	Gas, Prod,	-	Di	1.1	
Description	Form 1 Reference	Total Company	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		O Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842 Tax Adj on Post-Retirement Benefits ID	(155,596)	(155,596)	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		O 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		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		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		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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	(2,089,057)	(2,089,057)	0	0		O 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		O Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705 Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	0	0		O Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287882	415.876 Deferred Excess Net Power Costs - OR	(1)	(1)	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	,	O 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	,	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		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		O 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	,	O 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.

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287889	415.883	Deferral of Renewable Energy Credit - WY	(537,233)	(537,233)	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		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		 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		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		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		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		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		
287964	100.120	Reg Asset - Income Tax Property Flow-through	(172,965,664)	(172,965,664)	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 booktax differences reverse and result in higher taxable income as compared to book income.
Other: 287575	425.125	Deferred Coal Cost - Arch Settlement	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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	125.250 TGS Buyout	(41,597)	(41,597)	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 4	125.280 Joseph Settlement	(265,032)	(265,032)	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 4	125.360 Hermiston Swap	(1,536,674)	(1,536,674)	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 2	210.100 Prepaid Taxes - OR PUC	(306,818)	(306,818)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664 2	210.120 Prepaid Taxes - UT PUC	(845,489)	(845,489)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665 2	210.130 Prepaid Taxes - ID PUC	(102,219)	(102,219)	0	0		Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669 2	210.180 Prepaid Membership Fees	(1,677,332)	(1,677,332)	0	0		Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675 7	740.100 Post Merger Loss-Reacquisition Debt - Addback	(3,606,405)	(3,606,405)	0	0		O 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 2	210.200 Prepaid Taxes - Property Taxes	(7,389,066)	0	0	(7,389,066)		Book-tax difference associated with the timing of deductibility of property taxes.

Description	n 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
287772	505.800 State Tax Deduction on Fed TR	(15,723)	(15,723)	0	0	0	income tax purposes. 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
287892	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	balance. 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 differeces 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 differeces associated with Pollution control project costs - contra reg asset -WA.

	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	Ladenada
Description 287896	Form 1 Reference 415.875 Def Net Power Costs - UT	Company	Related	Related	Related	Related	Justification
287896	415.675 Del Net Power Costs - UT	(9,329,103)	(9,329,103)	Ü	U	U	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		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	
Subtotal - p27		(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)
	9 Above if not separately removed	(172,965,664)	(172,965,664)	0	0	0	
	6 Above if not separately removed	0	0	0	0	0	
Total		(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)

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 E

- 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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
Real Property	115,829,256	7111000101	
Possessory taxes	417,216		
1 Total Plant Related	116,246,472	24.1761%	28,103,843
	,	Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	7.3399%	(
		Net Plant	
Other Included		Allocator	
Annual Report	63,274		
Total Other Included	63,274	24.1761%	15,297
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	116,309,746	=	28,119,140
Currently Excluded			
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		
5 Subtotal Excluded Taxes	44,573,205		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	160,882,951		
Total Other Taxes			
7 114.14c	160,882,952		
8 Difference (Line 6 - Line 7)	(1)		

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

2 Pole Attachments - Transmission Related 3 Distribution Underbuild - Transmission Related 4 Various Rents - Transmission Related 5 Miscellaneous General Revenues 6 Account 456 - Other Electric Revenues (Note 1) 7 Transmission for Others 8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor received by Transmission Owner 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner 10 Facilities Charges including Interconnection Agreements 11 Transmission maintenance revenue 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits 14 Count 456 subtotal 15 Cym Lines 7-11) 16 Cym Lines 6 &12) 17 Detail for selected items above 18 Miscellaneous General Revenue 19 Rent revenue - CSS 10 Total Miscellaneous General Revenue 10 Wages & Salary Allocator 11 Total Allocated Miscellaneous General Revenue 11 Total Allocated Miscellaneous General Revenue 12 Cym place of the maintenance of the divisor received by Transmission maintenance of the	Line	Description	Notes	Reference	Value
1 Rent from Electric Property - Transmission Related 2 Pole Attachments - Transmission Related 3 Distribution Underbuild - Transmission Related 4 Various Rents - Transmission Related 5 Miscellaneous General Revenue 6 Account 454 subtotal 6 Account 455 - Other Electric Revenues (Note 1) 7 Transmission for Others 8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor received by Transmission Owner 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner 10 Facilities Charges including Interconnection Agreements 11 Transmission maintenance revenue 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits 14 Appendix A input: Gross Revenue Credits 15 Total Miscellaneous General Revenue 16 Rent revenue - CSS 17 Total Miscellaneous General Revenue 17 Total Miscellaneous General Revenue 18 Salary Allocated 19 Distribution Underbuild 19 Third party attachments 10 Total Allocated Miscellaneous General Revenue 20 Distribution Underbuild 21 Third party attachments 21 Total Allocated Miscellaneous General Revenue 21 Total Miscellaneous General Revenue 22 Total Miscellaneous General Revenue 23 Josepha Common pole location fixed annual revenue credit 24 Sets of the Miscellaneous General Revenue 25 Sets of the Miscellaneous General Revenue 26 Sets of the Miscellaneous General Revenue 27 Total Allocated Miscellaneous General Revenue 28 Sets of the Miscellaneous General Revenue 29 Sets of the Miscellaneous General Revenue 20 Sets of the Miscellaneous General Revenue 20 Sets of the Miscellaneous General Revenue 21 Sets of the Miscellaneous General Revenue 22 Sets of the Miscellaneous General Revenue 23 Josepha Common Delevation fixed annual revenue credit		Account 454 - Rent from Electric Property			
227 3 Distribution Underbuild - Transmission Related 3 Distribution Underbuild - Transmission Related 4 Various Rents - Transmission Related 5 Miscellaneous General Revenues 6 Account 456 - Other Electric Revenues (Note 1) 7 Transmission for Others 8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor received by Transmission owner 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner 10 Facilities Charges including Interconnection Agreements 11 Transmission maintenance revenue 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits 14 Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 5556 Common pole location fixed annual revenue credit 227 227 228 227 227 228 227 227 228 227 227	1				3,565,816
Distribution Underbuild - Transmission Related	2				227,830
4 Various Rents - Transmission Related 6 Miscellaneous General Revenues (Note 1) 7 Transmission for Others 8 Not revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor solid is not included in the divisor received by Transmission Owner received by Transmission Owner Reactives Account 456 subtotal 10 Facilities Charges including Interconnection Agreements Note 2 11 Transmission maintenance revenue (Note 1) 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits 14 Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Tital party attachments Common pole location fixed annual revenue credit More account 456 (Sum Lines 6 812) 94 Account 456 (Sum Lines 6 812) 95 Appendix A input: Gross Revenue Credits Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit	_			detail below	555,768
Account 456 - Other Electric Revenues (Note 1) 7 Transmission for Others 8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner 10 Facilities Charges including Interconnection Agreements 11 Transmission maintenance revenue 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits 14 Opendix A input: Gross Revenue Credits 15 Charges including Interconnection Agreements 16 (Sum Lines 7-11) 17 Appendix A input: Gross Revenue Credits 17 Appendix A input: Gross Revenue Credits 18 Appendix A input: Gross Revenue Credits 19 Opendix A input: Gross Revenue Credits 20 Opendix A input: Gross Revenue Credits 30 Appendix A input: Gross Revenue Credits 30 Appendix A input: Gross Revenue Credits 30 Appendix A input: Gross Revenue Credits 41 Appendix A input: Gross Revenue Credits 51 Appendix A input: Gross Revenue Credits 52 Appendix A input: Gross Revenue Credits 53 Appendix A input: Gross Revenue Credits 54 Appendix A input: Gross Revenue Credits 55 Appendix A input: Gross Revenue Credit Credits 55 Appendix A input: Gross Revenue Credits 55 Appendix A input: Gross Revenue Credits 55 Appendix A input:	4	Various Rents - Transmission Related			941,106
Account 456 - Other Electric Revenues (Note 1) 7 Transmission for Others 8 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor received by Transmission Owner 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner 10 Facilities Charges including Interconnection Agreements Note 2 11 Transmission maintenance revenue 12 Account 456 subtotal 13 Appendix A input: Gross Revenue Credits (Sum Lines 7-11) 133,556, 13 Appendix A input: Gross Revenue Credits (Sum Lines 6 & 12) Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Transmission for Others Note 3 Attachment 13 25,022. Note 3 (Note 2) Attachment 13 107,669, Rettachment 13 107,669, Rettachment 13 107,669, Attachment 13 107,669, Rettachment 13 107,669, Rettachment 13 107,669, Attachment 13 107,669, Attachment 13 107,669, Rettachment 13 107,669, Attachment 13 107,669, Rettachment 2	5	Miscellaneous General Revenues		detail below	226,221
7 Transmission for Others Note 3 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor 9 Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner Facilities Charges including Interconnection Agreements Note 2 10 Facilities Charges including Interconnection Agreements Note 2 Account 456 subtotal Csum Lines 7-11) 133,556, 13 Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Fixed 107,669, Note 3 Note 2 Account 456.2 Account 456.2 864, (Sum Lines 6 &12) 133,956, (Sum Lines 6 &12) 139,072, 139,072, 145, 155, 165 175 186 187 187 187 187 187 187 187 187 187 187	6	Account 454 subtotal		(Sum Lines 1-5)	5,516,741
Note 3 Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner Facilities Charges including Interconnection Agreements Note 2 Transmission maintenance revenue Account 456 2 884, Account 456 subtotal Appendix A input: Gross Revenue Credits Note 2 Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Fixed Title (Note 3 Attachment 13 107,669, Attachment 13		Account 456 - Other Electric Revenues (Note 1)			
load is not included in the divisor Short-term firm and non-firms service revenues for which the load is not included in the divisor received by Transmission Owner Facilities Charges including Interconnection Agreements Note 2 Account 456.2 Account 456 subtotal Account 456 subtotal Appendix A input: Gross Revenue Credits Csum Lines 6 &12) Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Fixed 555,	7	Transmission for Others	Note 3	Attachment 13	25,022,479
Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner Facilities Charges including Interconnection Agreements Transmission maintenance revenue Account 456.2 864, Account 456 subtotal Appendix A input: Gross Revenue Credits Csum Lines 6 &12) 133,556, Appendix A input: Gross Revenue Credits Csum Lines 6 &12) 139,072, Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Fixed 555,	8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 2		0
received by Transmission Owner Facilities Charges including Interconnection Agreements Note 2 Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Csum Lines 6 &12) Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Tixed Account 456.2 864, 864, 864, 864, 864, 864, 864, 864			Note 3		U
Received by Transmission Owner 10 Facilities Charges including Interconnection Agreements 11 Transmission maintenance revenue 12 Account 456 2 864, 13 Appendix A input: Gross Revenue Credits 13 Appendix A input: Gross Revenue Credits 14 Detail for selected items above 15 Miscellaneous General Revenues 16 Rents - general 17 One Utah Center and North Temple Office leases 17 Rent revenue - CSS 18 Total Miscellaneous General Revenue 19 Wages & Salary Allocator 10 Total Allocated Miscellaneous General Revenue 10 Sistribution Underbuild 11 Third party attachments 11 Third party attachments 12 Common pole location fixed annual revenue credit 11 Transmission Mote 2 22 Account 456.2 864, 28 Met. 28 Met. 29 Met. 20 Sistribution Underbuild 22 Third party attachments 23 Note 2 34 Account 456.2 46 Met. 46 Met. 47 Account 456.2 48 Met. 48 Met. 48 Met. 48 Met. 49 Met. 49 Met. 40 Met	9			Attachment 13	107,669,151
Transmission maintenance revenue Account 456.2 Reft. Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Account 456.2 864, (Sum Lines 7-11) 133,556, (Sum Lines 6 &12) 139,072, 139,072, 139,072, 149,072, 149,072, 159,072, 159,072, 159,072, 159,072, 159,072, 169,072, 169,072, 169,072, 179,072,				/ ttaoriment 10	
Account 456 subtotal (Sum Lines 7-11) 133,556, Appendix A input: Gross Revenue Credits (Sum Lines 6 & 12) 139,072, Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit fixed 555,			Note 2		0
Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit (Sum Lines 6 &12) 139,072, 139,072, 115, 125,066, 2966					864,422
Detail for selected items above Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Tixed Tixed Distribution Underbuild Third party attachments Tixed Tixed Tixed Tixed Tixed Tixed Tixed Tixed	12	Account 456 subtotal		(Sum Lines 7-11)	133,556,052
Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rents - general One Utah Center and North Temple Office leases Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 115, 2,966, 2,966, 2,966, 7. Total Miscellaneous General Revenue 3,082, 7. Total Allocated Miscellaneous General Revenue	13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	139,072,793
Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 115, 2,966, 2,966, 7. 7. Total Allocated Miscellaneous General Revenue 226,		Detail for selected items above			
Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 115, 2,966, 2,966, 7. Total Allocated Miscellaneous General Revenue 226,					
One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 2,966, 2,9					
Rent revenue - CSS Total Miscellaneous General Revenue 3,082, Wages & Salary Allocator Total Allocated Miscellaneous General Revenue 226, Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit fixed 555,					115,706
Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 3,082, 7. 7. 226,					2,966,378
Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit Tixed 555,					0
Total Allocated Miscellaneous General Revenue Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit 1555,					3,082,084
Distribution Underbuild Third party attachments Common pole location fixed annual revenue credit fixed 555,					7.34% 226,221
Third party attachments Common pole location fixed annual revenue credit fixed 555,					•
Common pole location fixed annual revenue credit fixed 555,		Distribution Underbuild			
		Third party attachments			0
		Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		fixed	555,768 555,768

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 B	Return and Taxes with 100 Basis Point incre 100 Basis Point increase in ROE at 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below	342,068,160 1.00%
Return Ca	alculation		Notes	Reference (Appendix A Line or Source)	
117 118 119	Debt percent Preferred percent Common percent	Total Long Term Debt Preferred Stock Common Stock	,	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	49.74% 0.30% 49.97%
120 121 122	Debt Cost Preferred Cost Common Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 103 / Line 96) (Line 111 / Line 110) Fixed plus 100 basis points	5.38% 5.06% 10.80%
123 124 125 126	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)	2.68% 0.02% 5.40% 8.09%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	243,243,819
128 129 130 131 132 133	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)			Per state tax code	35.00% 4.54% 0.00% 37.95% 61.16%
134 135	ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans	Grossed Up		Attachment 5 (Line 134 * (1 / (1 - Line 131)	(447,572 <u>)</u> (721,320)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =			99,545,661
137	Total Income Taxes				98,824,341

PacifiCorp Attachment 5 - Cost Support

Plant in Service Worksheet

t A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions Calculation of Transmission Plant In Service December January	Source	Fastastas			Detail/notes
December January	Source	F44			
January		Footnotes	Year	Balance	
January	206.58b		2011	4,500,418,059	-
	Monthly Balances		2012	4,515,143,551	
February	Monthly Balances		2012	4,519,122,613	
March	Monthly Balances		2012	4,516,958,426	
April	Monthly Balances		2012	4,525,917,739	
May	Monthly Balances		2012	4,540,354,996	
June	Monthly Balances		2012	4,584,078,943	
July	Monthly Balances		2012	4,589,854,182	
	Monthly Balances		2012		
August				4,607,507,809	
September	Monthly Balances		2012	4,616,772,210	
October	Monthly Balances		2012	4,632,874,329	
November	Monthly Balances		2012	4,674,263,683	
December	207.58g		2012	4,724,913,520	-
Transmission Plant In Service	(line 13)	(Note M)	Projection	4,724,913,520	Appendix A input
Calculation of Distribution Plant In Service	Source		Year	Balance	
December	206.75b		2011	5,678,900,414	-
January	Monthly Balances		2012	5,695,368,314	
February	Monthly Balances		2012	5,707,238,901	
March	Monthly Balances		2012	5,719,972,799	
April	Monthly Balances		2012	5,734,227,766	
May	Monthly Balances		2012	5,747,319,951	
June	Monthly Balances		2012	5,790,230,639	
July	Monthly Balances		2012	5,800,530,449	
August	Monthly Balances		2012	5,812,910,715	
September	Monthly Balances		2012	5,819,506,988	
October	Monthly Balances		2012	5,831,810,966	
November	Monthly Balances		2012	5,840,144,023	
December District Plant 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	206.75g		2012	5,852,985,088	•
Distribution Plant In Service	(line 27)		Projection	5,852,985,088	
Calculation of Intangible Plant In Service	Source		Year	Balance	
December December	204.5b		2011	853,462,120	
					-
December	204.5g		2012	854,419,426	•
Intangible Plant In Service	(line 30)	(Note N)	Projection	854,419,426	Appendix A input
Calculation of General Plant In Service	Source		Year	Balance	
December	206.99b		2011	1,316,569,190	-
December	207.99g		2012	1,359,148,793	•
General Plant In Service	(line 33)	(Note N)	Projection	1,359,148,793	Appendix A input
	, /	(,	.,,	11.5 5 1.55
Calculation of Production Plant In Service	Source		Year	Balance	
December	204.46b		2011	10,420,953,789	-
January	Monthly Balances		2012	10,423,348,502	
February	Monthly Balances		2012	10,421,675,907	
March	Monthly Balances		2012	10,493,193,177	
April	Monthly Balances		2012	10,598,012,404	
May	Monthly Balances		2012	10,630,028,266	
March	Monthly Balances		2012	10,761,195,114	
April	Monthly Balances		2012	10,762,633,261	
August	Monthly Balances		2012	10,763,032,523	
September	Monthly Balances		2012	10,779,756,274	
October	Monthly Balances		2012	10,858,311,682	
November	Monthly Balances		2012	10,913,833,674	
December	204.46g		2012	10,942,646,469	
					•
Production Plant In Service	(line 47)		Projection	10,942,646,469	
Electric Plant Sold	206.102g			0	-
Electric Plant Sold	206.102g			0	-
Electric Plant Sold	206.102g			0	-
Electric Plant Sold Total Plant In Service	206.102g (sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection		- Appendix A input

PacifiCorp Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

	ated Depreciation Worksheet					
Attachmer	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51	December	Prior year 219.25c		2011	1,224,958,546	_
	January	Monthly Balances		2012	1,231,505,640	
	February	Monthly Balances		2012	1,237,889,516	
	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	
	June	Monthly Balances		2012	1,250,546,804	
	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	
	October	Monthly Balances		2012	1,275,280,246	
	November	Monthly Balances		2012	1,280,916,628	
63		219.25c		2012	1,285,912,340	4 [↑]
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,285,912,340	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65	December	Prior year 219.26c		2011	2,160,071,158	l .
				2012		
	January	Monthly Balances			2,168,560,702	
	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	
	May	Monthly Balances		2012	2,205,228,572	
	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	
	September	Monthly Balances		2012	2,243,117,227	
	October	Monthly Balances		2012	2,252,799,548	
	November	Monthly Balances		2012	2,262,632,686	
77	December	219.26c		2012	2,268,075,733	-
78	Distribution Accumulated Depreciation	(line 77)		Projection	2,268,075,733	
_				.,	,,,	
	Out of the second of the secon	•			Б.1	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
79	December	Prior year 200.21c		2011	497,114,807	-
80	December	200.21c		2012	500,799,794	-
8 81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	500,799,794	Appendix A input
0 0.	Additional management by the second s	((1101011)	. rojociion	000,100,101	7 specials / input
	0.1. 1.2				D.1	
	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82	December	Prior year 219.28c		2011	477,043,369	-
83	December	219.28c		2012	500,908,590	
	Accumulated General Depreciation	(line 83)	(Note N)	Projection	500,908,590	Appendix A input
20 0.	Additional Control of Control	((1101011)	. rojociion	000,000,000	7 specials / input
	Coloulation of Boodystian Assumulated Donossistian	0		V	Delesses	
	Calculation of Production Accumulated Depreciation	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	
	February	Monthly Balances		2012	3,234,942,105	
	March	Monthly Balances		2012	3,223,241,761	
	April	Monthly Balances		2012	3,215,634,877	
90	May	Monthly Balances		2012	3,233,421,900	
	June	Monthly Balances		2012	3,248,584,557	
	July	Monthly Balances		2012	3,268,093,063	
		Monthly Balances		2012		
	August				3,282,925,461	
	September	Monthly Balances		2012	3,304,424,075	
95	October	Monthly Balances		2012	3,324,426,932	
	November	Monthly Balances		2012	3,334,857,207	
97		219.20 through 219.24		2012	3,349,770,759	
	Production Accumulated Depreciation					1
98	Froduction Accumulated Depreciation	(line 97)		Projection	3,349,770,759	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	7,404,667,421	Appendix A input
			, ,		, . , ,.=.	I ''
400	Total Assumulated Depressiation	(our lines 64 70 91 94 9 00)		Draination	7 005 467 045	
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	7,905,467,215	

PacifiCorp Attachment 5 - Cost Support

Materials & Supplies

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

ITC Adjustment

n c Adjustment					
		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	related portion	input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,851,300)	24.18%	(447,572)	
,,,,		(1,001,000)		(, /	
Rate Base Adjustment					
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			<u> </u>
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)
internal revenue code (internal displacement to rate base	7 tt olago	0,200,120	2 112070		(onto negative in rippendix ri)

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
Land Held for Future Use							
		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
23	(Notes B & L)	Appendix A input	Projection		2,996,636		current end-of-year balance
				•		<u> </u>	

PacifiCorp Attachment 5 - Cost Support

Adjustments to A & G Expense

	is to A & C Expense				
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Exclu	uded 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			17,516	
			component of 335.1b		
	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	
PBO	P				
	Fixed PBOP expense		FERC Authorized	15,236,246	
	Actual PBOP expense		Attachment 17	112,598	
58	Adjusted total (Current year actual)		Appendix A Input		Authorized minus Att 17 = Current year actual PBOP expense
30	Adjusted total (OdiTeTit year actual)		Appendix A Input	13,123,040	AdditionZed militus Att 17 = Oditient year actual 1 BOT expense
Dron	erty Insurance				
Prope			323.185b	40 404 040	
70	Property Insurance Account 924	AL (. 5)		16,404,849	
70		(Note F)	Appendix A Input	16,404,849	

Regulatory Expense Related to Transmission Cost Support

	Lie W. Description Nature From No. 4 Description		Form No. 1		Non-transmission	
	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions tly Assigned A&G		Amount	Appendix A input	Related	Details
	insmission 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	2,040,017	2,983,740	
	Transmission Rate Case	350.34d	757,804	757,804	,,	
	Other Regulatory	350.35d	365,986	317,935	48,051	
67	Total	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 Safety Related N Amount Appendix A Input	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	4,948 0	4,948 Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

				Transmission Related
Annendiy	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plu	Appendix A us adjustments input Details
		204.448		
53	Transmission O&M	321.112b	206,484,082	0 206,484,082
	Adjustment for Ancillary Services Accounts 561-561.5			
	(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	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	7,823,366	7,823,366 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	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
Ne	Revenue Requirement		
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	
Network Upgrade Balance					
		Prior Year	Enter negative	(54,006,438)	
		Current Year	Enter negative	(47,435,078)	
50 Network Upgrade Balance	(Note N)	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	
Transmission	n Plant				
Deprecia	iation expense (403)	(Note H)	336.7b	86,537,884	
Amortiza	ation of limited term electric plant (404)	(Note H)	336.7d	0	
76 Tran	nsmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	86,537,884	Appendix A Input
General Plant	t				
Deprecia	iation expense (403)	(Note H)	336.10b	38,203,550	
Amortiza	ation of limited term electric plant (404)	(Note H)	336.10d	2,357,362	
77 General	I Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,560,912	Appendix A Input
Intangible pla	ant				
Amortiza	ation of limited term electric plant (404)	(Note H)	336.1d	41,692,182	
Amortiza	ation of other electric plant (405)	(Note H)	336.1e	0	
78 Tota	al Intangible Amortization	(Note H)	sum	41,692,182	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	
61	Goodnoe Hills Settlement - WY (24) Lake Side Settlement - WY (38) Total	2012 2012	232.1.15e 232.1 5e sum	21,250 27,429 48,679	Appendix A Input

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instru	ction Summa	ry	
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 CWIP 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	And	Veer 3	TO actimates Can Adds and CWIP during Year 3 weighted based on Months expected to be in sensing in Year 3 (e.g., 2012).

Year Year 2

Action
To populate 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
Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

	Plant In Service										CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS		Energy Gateway	Transmission CWIP							
	(EXCLUDING GATEWAY)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance Dec (prior year)											
	-		-								-
Jan	3,992,288.53		(21,000)	(38,287)						(59,287)	-
Feb	7,625,573		66,350	119,153			-		-	185,503	-
Mar	5,884,279	-	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	1,463,558						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	-
T	450 445 445		000.070	070 050 000				0.000.000		070 040 000	

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
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	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconcilation - actual data S - Result of Formula for Reconcilation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
			Cohodula 1 Deconsillation	

(M) Other Transmission PIS Amount (A x L) (R) Transmission CWIP (O / 13) Other Transmission PIS (M / 13) Transmission CWIP Amount (K x L) Amount (J x L) 3,685,189,411 6,452,408 4,526,369 6,918,773 10,240,618 20,147,362 3,648,513 3,420,393 4,284,976 5,099,619 2,226,110 (54,726) 155,964 1,799,577 6,923 217,203,674 6,066,817 1,006,499 566,753 356,765 215,019 74,369 8,872 227,407,506 47,907,462 83,881,307 58,842,791 89,944,043 (711,444) 2,040,530 23,394,501 90,000 2,823,647,767 78,868,622 13,084,482 7,367,790 89,944,043 133,128,033 261,915,704 47,430,668 44,465,108 55,704,693 66,295,047 28,939,428 4,637,948 2,795,253 966,800 115,336 9,599,589 738,430

2,956,297,584 Input to Line 16 of Appendix A Input to Line 34 of Appendix A 298,796,266

(S) Input/Total

Estimated Life		58
Estimated Depreciation	on 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 Dep	reciation for Attachment 7	3,979,563

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate		ntributions in Aid	of Construction (CIAC)													
3	A	Formula Line 157		Net Plant Carrying (Charge without D	epreciation					11.4307%							
4	B C	164	1				without Depreciation				12.0787% 0.6480%							
5	-			Line B less Line A							0.6480%							
6	FCR if CIAC	158		Net Plant Carrying (Charge without D	epreciation Return	nor Income Taxes				2.9271%							
	The FOR					-,												
	The FCR resulting from Therefore actual reverse	nues collected in	n a year do not char	nge based on cost of	lata for subseque	ent years												
	In the True-up, the ac Columns and rows m																	
				Transmission CWIP Energy Gateway only)			nsmission PIS Actuals gy Gateway Segment B		Tran	nsmission PIS Project rgy Gateway Segment I	ion							
8 Useful life of the project	Life		(1	Energy Gateway only)		58.00	gy Gateway Segment B	-n)	58.00	rgy Gateway Segment	B-II)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No 0			No			No									
10 Input the allowed increase in ROE From line 3 above if "No" on line 13 and from		oints)	-			50			50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		11.4307% 11.4307%			11.4307% 11.7547%			11.4307% 11.7547%			11.4307% 11.4307%						
13 13 Month Net Plant or CWIP Balance	Investment		-			819,904,112			225,417,725	223,427,943		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-			14,136,278			3,979,563									
			13 Month Net			13 Month Net			13 Month Net			13 Month Net						Transmission Incentive
			Plant or CWIP			Plant or CWIP Balance		_	Plant or CWIP Balance		_	Plant or CWIP		_		Incentive		Credit
15	W 9.8 % ROE	Invest Yr 2010	Balance -	Depreciation -	Revenue -	287,225,425	Depreciation 4,836,783	Revenue 37,668,659	Balance -	Depreciation -	Revenue -	Balance -	Depreciation -	Revenue -	Total \$ 37,668,659	Charged	Without Incentive \$ 37,668,659	(incentive minus without)
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	38,599,217 103,357,632	-	-	-	-	-		\$ 38,599,217	\$ 38,599,217	\$ 103,357,632	\$ 930,558
17 18	W 9.8 % ROE W Increased ROE	2011 2011		-		784,113,653 784,113,653	13,727,954 13,727,954	105,898,016	-		-				\$ 103,357,632 \$ 105,898,016	\$ 105,898,016		\$ 2,540,384
19 20	W 9.8 % ROE W Increased ROE	2012 2012	-	-		785,864,997 785,864,997	13,960,855 13,960,855	103,790,724 106,336,782	-	-	-	-	-		\$ 103,790,724 \$ 106,336,782	\$ 106.336.782	\$ 103,790,724	\$ 2,546,058
21	W 9.8 % ROE	2012	1	-		819,904,112	14,824,864	108,545,643	225,417,725	3,979,563	29,746,387			-	\$ 106,336,782 \$ 138,292,030	\$ 100,330,702	\$ 138,292,030	2,340,036
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-	-		819,904,112	14,824,864	111,201,981	225,417,725	3,979,563	30,476,699	-	-		\$ 141,678,680 \$	\$ 141,678,680	•	\$ 3,386,650
23	W Increased ROE	2014		-		-			-		-				s -	\$ -	\$ -	\$ -
25 26	W 9.8 % ROE W Increased ROE	2015 2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	e
27	W 9.8 % ROE	2016	-	-		-			-	-	-	-	-		\$ -	• -	\$ -	•
28 29	W Increased ROE W 9.8 % ROE	2016 2017	-	-		-	-	-	-	-	-	-		-	\$ - \$ -	\$ -	•	\$ -
30	W Increased ROE	2017	-	-		-			-	-	-	-	-		s -	\$ -	•	\$ -
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-	-		-	-	-	-	-	-	-	-		\$ - \$ -		\$ -	•
33	W 9.8 % ROE	2019	-			-			-		-	-			\$ -	•	\$ -	•
34 35	W Increased ROE W 9.8 % ROE	2019 2020	-	-		-	-	-	-	-	-	-	-		\$ - \$ -	\$ -	•	\$ -
36	W Increased ROE	2020	-			-			-		-	-			\$ -	\$ -	•	\$ -
37 38	W 9.8 % ROE W Increased ROE	2021 2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	e
39	W 9.8 % ROE	2022	-	-		-	-		-		-	-	-	-	\$ -	•	\$ -	•
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-	-	-	-	-	-	-	-	-	-	-		\$ - \$ -	\$ -	•	\$ -
42	W Increased ROE	2023	-	-		-	-		-		-	-	-	-	\$ -	\$ -	•	\$ -
43 44	W 9.8 % ROE W Increased ROE	2024 2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	e
45	W 9.8 % ROE	2024		-		-						-		-	s -	• -	\$ -	•
46	W Increased ROE	2025	-	-		-	-	-	-	-	-	-		-	S -	\$ -		\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026		-			-		-					-	\$ - \$ -	\$ -	• -	\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	S -		\$ -	
50 51	W Increased ROE W 9.8 % ROE	2027 2028		-			-		-					-	\$ - \$ -	φ -	\$ -	-
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-		\$ -	\$ -		\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029		-		-	-		-	-		-	-		\$ - \$ -	s -	•	s -
55						-	-		-	-		-	-				\$ -	
56																\$ -		δ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

		Oregon		Washingt	on	Californ	ia	Utah		Wyoming	3	AZ, CO, MT	, NM	Idaho		Company
Row A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
2 35. 3 35. 4 353. 5 35. 6 35. 7 35. 8 356. 9 35.	2 Land Rights 2 Structures and Improvements 3 Station Equipment 7 Supervisory Equipment 1 Towers and Fixtures 5 Poles and Fixtures 6 Overhead Conductors and Devices 2 Clearing & Grading 7 Underground Conduct 8 Underground Conductors and Devices 9 Roads & Trails	(-)	(=)		(-)		V,		(-)	V	v	V	V	(***	(-)	1.35% 1.31% 1.75% 3.78% 1.56% 2.63% 2.25% 1.40% 1.65% 1.64%
14 39 15 390. 16 39 17 391. 18 39 19 39	Unclassified Transmission Land Rights Structures and Improvements Structures and Improvements Coffice Panels Office Furniture and Equipment Office Furniture and Equipment Torice Equipment Torice Equipment Land Tools, Shop and Garage Equipment Laboratory Equipment	- 70,236,869.34	0.00% 2.21%	11,071,248.84	0.00% 3.80%	2,075,185.84	0.00% 2.38%	69,903.26 89,087,882.99	2.32% 2.18%	74,341.83 10,036,913.24	2.01% 3.03%	383,797.68	0.00% 2.06%	4,867.64 12,177,993.87	2.01% 2.12%	2.03% 6.67% 5.00% 20.00% 4.00% 4.17% 5.00%
22 397.	7 Communication Equipment 2 Communication Equipment - Mobile Radio Equipment 8 Miscellaneous Equipment Unclassified General	2,031,190.46	4.06% 4.37%	17,960,688.89 311,406.55	5.24% 5.49%	5,934,974.25 242,652.10	4.15% 5.15%	107,368,904.75 2,681,932.21	4.09%	48,181,963.45 2,246,855.06	5.40% 5.46%	3,902,063.79 77,770.70	3.18%	18,634,480.24 437,909.10	3.79% 3.81%	9.09% 5.00%
26 30	2 Franchises and Consents 3 Miscellaneous Intangible Plant 1 Leasehold Improvements - Gen															5.81% 5.02% 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

							OATT (Pa	t III - Network S	ervice)						
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f12	f
								Noble							
				BPA Clarke	BPA: Benton	BPA Oregon		Americas/		Basin Electric					
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	Tri-State	(Sempra)	Basin Electric	Sheridan	Black Hills	USBR	WAPA	Iberdrola	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	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	5.59	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	8,808	5.10	3.27	16.92	1.28	-	4.68	16.30	0.51	-	48.24	0.00	0.00	3.00	99
Total	101,527	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

		Service	Other		
j	j5	j4	j3	j2	j1
		Western Area			
		Power			
	APS	Administration	Deseret	UMPA	UAMPS
Total OS	os	OS	os	OS	OS
	RS 436	RS 262/RS 263	RS 280	RS 637	RS 297
78	-	301	68	89	322
72	-	275	81	76	296
68	-	250	64	66	302
71	-	237	87	54	332
67	-	246	64	70	298
99	-	298	110	136	450
99	-	306	91	153	448
1,07	-	298	110	156	508
96	-	274	110	120	464
77		275	73	91	334
75		307	61	83	302
82	-	315	77	91	344
9,96	-	3,382	996	1,184	4,401
830.2		282	83	99	367

							OATT Part II L	ong-Term Firm	Point-to-Point Trans	mission Servic	e 2011						
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g
									Sacramento								
		Black Hills,					Raser-		Municipal Utility								
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	Intermountain	Powerex	District	Enel	NextEra	State of SD	Losses	Powerex	Powerex	Powerex	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	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	
13,740	

PacifiCorp Attachment 9a1 - Load (Current Year)

2012

								0.	ATT (Part III - Net	work Service)						
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
						BPA Clarke	BPA: Benton			Noble Americas/		Basin Electric				
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	BPA Oregon Wind	Tri-State	(Sempra)	Basin Electric	Sheridan	Black Hills	USBR	WAPA	
Class RS / SA	Day	Time	NFS -	NFO SA 328	NFO SA 229	NFO SA 370	NFO SA 539	NFO SA 538	NFO SA 628	NFO SA 299	NFO SA 505	NFO Terminated	NFO SA 347	NFO SA 506	NFO SA 175	Total NFO
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	-	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

			Other Service								
Column			j1	j2	j3	j4	j5	j			
						Western Area Power Administratio					
Customer Class			UAMPS OS	UMPA OS	Deseret OS	n OS RS 262/RS	APS OS	Total OS			
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	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

			OATT (Part III - Network Service)													
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class RS / SA	Day	Time	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	Total NFO
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

					Other	r Service		
Column			j1	j2	j3	j4	j5	j
						Western Area Power Administratio		
Customer Class			UAMPS OS	UMPA OS	Deseret OS	n OS RS 262/RS	APS OS	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	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

					OATT (Part III - Network Service)											
Column			е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
							BPA: Benton			Noble Americas/		Basin Electric				
Customer					•	PUD	REA	BPA Oregon Wind	Tri-State	(Sempra)	Basin Electric	Sheridan	Black Hills	USBR	WAPA	
Class RS / SA	Day	Time	NFS	NFO SA 328	NFO SA 229	NFO SA 370	NFO SA 539	NFO SA 538	NFO SA 628	NFO SA 299	NFO SA 505	NFO Terminated	NFO SA 347	NFO SA 506	NFO SA 175	Total NFO
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

					Othe	r Service		
Column			j1	j2	j3	j4	j5	j
						Western		
						Area Power		
						Administratio		
Customer			UAMPS	UMPA	Deseret	n	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	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

FERC Account	Account Number	Description	Balance						
1110000	1110000 146140 A/Amort-Soft Dev								
1110000	146200	A/Amort-Oth Intang	(72,932,521)						
1110000	146210	A/Amort-Oth Lic/Hydr	(9,955,225)						
1110000	1110000 146230 A/Amort-LsHld Imprmt								
	(500,799,794)								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2012

FERC Account	Account Number	Account Description	Category	F	Prior Year-end Balance	C	Current Year-end Balance	B	oY-EoY Average		Other	100% Transmission	PI	ant-related	Lah	bor-related
1651000		Prep Ins-Publ Liab & Prop Dam	Plant-related	•	1,079,295	•	1,004,672	\$	1,041,984		Other	100 /6 114113111331011	\$	1,041,984	Luk	701-1 Clatca
1031000		Prep Ins-All Purpose Insurance	Plant-related	9	5,268,312	9	4,807,569	\$	5,037,941				\$	5,037,941		
	132012	Prep Ins-D&O Liability	Labor-related	9	77.929	9	4,007,003	\$	38.965				Ψ	3,037,341	\$	38.96
		Prep Ins-Minority Owned Plants	Other	S	338,677	S	348,812	\$	343,745	6	343,745				Ψ	30,30
		Prepaid Workers Compensation	Labor-related	S	155.440	9 6	164.863	\$	160.151	φ	343,743				\$	160,15
				2	2,880,000	9	2,355,237	\$							S S	
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	2,880,000	\$	2,355,237	_	2,617,619				\$		\$	2,617,61
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related		-	\$	-	\$	-	_			Ψ			
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$		\$		\$					\$	-		
1652000		OR-Prepaid Property Tax	Plant-related	\$	10,977,923	\$		\$					\$	11,296,627		
	132200		Other	\$	19,070	\$	7,294	\$	13,182	\$	13,182					
	132924		Other	\$	424,706	\$	413,672	\$	419,189	\$	419,189					
1652100		Prepaid Emissions Permit Fees (UT)	Other	\$	641,816	\$	0.0,0	\$	645,747	\$	645,747					
		Prepaid RECs for RPS (WA)	Other	\$	96,055	\$		\$	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 (Hntngtn-Clev)	Other	\$	18,460	\$	25,986	\$	22,223	\$	22,223					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	s	457,993	\$	22,885	\$	240,439	\$	240,439					
		Prepaid Dues	Other	s	3,716,957	\$	4,070,918	\$	3,893,937	\$	3,893,937					
	132700		Plant-related	s	243,297	9	248,693	\$	245,995	Ť	0,000,007		\$	245,995		
	132705		Other	S	322,690	S		\$	161,345	\$	161,345		Ψ	240,000		
		Prepaid O&M - Wind	Other	S	1,460,397	S		\$	730,199	\$	730,199					
	132825	Prepaid LGIA Transmission	Other	S	872.256	9 6	1,401,446	\$	1.136.851	S.	1.136.851					
	132831	Prepaid BPA Transmission - Wine Country	Other	S	863,304	9	863,304	\$	863,304	\$	863,304					
	132900			9	836.371	9	969.113	\$	902.742	Ą	003,304				\$	902.7
		Prepayments - Other	Labor-related	\$		9		-		+	705.05.4				Ф	902,7
	132901	Prep Fees-Oregon Pub Util Commission	Other	3	722,252	9	808,456	\$	765,354	9	765,354					
	132903	Prep Fees-Utah Public Service Commission	Other	3	2,308,040	\$	2,227,845	\$	2,267,942	\$	2,267,942					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	237,234	\$	200,011	_	253,289	\$	253,289					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	626,167	\$		\$	313,083						\$	313,0
	132910		Labor-related	\$	6,291,593	\$.,,	\$	7,077,062						\$	7,077,0
	132926	Prepaid Royalties	Other	\$	832,957	\$	070,101	\$	854,725	\$	854,725					
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	-	\$	(51,218)	\$					\$	(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	,	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	s	_	\$	29,137	\$	29,137					
	116827	Current State Interest Tax Correction Asset	Other	\$	25,103	S		\$	12.552	\$	12,552					
1653000	132303		Other	S	2,698,759	\$		\$	2,656,587	\$	2,656,587					
1003000	132304		Other	\$	175,695	9	2,017,410	\$	87,847	\$	87,847					
	203000		Other	\$	90,393	S		\$	45,197	\$	45,197					
4055000			Other	\$	90,393	\$		\$	45,197	\$	45,197					
1655000	132400	Prepaid Mining Costs	Otner	\$		\$		_	-	*	-					
				\$	-	\$	-	\$	-	Ļ		_	_		_	
		Total Prepayments		\$	113,503,388	\$	45,371,059	\$	79,437,223	\$	50,625,722	\$ -	\$	17,701,879	\$	11,109,

Allocator	0.000%	100.000%	24.176%	7.340%
Total Allocated to Transmission by Category	\$ - \$	- \$	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: Total - Transmission	2,996,636	2,996,636

		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

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	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: Total OS contract revenue credits	25,022,479	797.4	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	12,545,346
Third parties	3,144,029
Total short-term firm	15,689,375
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	78,132,529
Third parties	13,847,247
Total short-term non-firm	91,979,776
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	90,677,875
Third parties	16,991,276
Att. 3 input: Total short term-firm and non-firm revenue	107,669,151

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
Appendix A	Operation to apply to monthly input columns at	Appendix A input value (result of operation specified in column to left on monthly															
Line	right		Description (Account)	Reference	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
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 In, 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 69 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		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) LONG TERM ONLY	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	29,617,989	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	323,055	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, In 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	919	919	918	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 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 3 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) PREFERRED ONLY	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) PREFERRED ONLY	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) PREFERRED ONLY	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) PREFERRED ONLY	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 (enter positive)	2,049,848	Preferred Dividend	Form 1, pg 118, ln 29 c	(512,462)	0	0	(512,462)	0	0	(512,462)	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 (enter negative)	(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)

353.4 Class Assets	Acquisition value
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
Total 353.4 Class Assets	135,737,085
Wind Generation Facilities	76,258,230
34.5 kV Facilities	11,401,023
Appendix A input: Total Assets to Exclude	223,396,338

PacifiCorp Attachment 16 - Unfunded Reserves

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

			Accrued	Liability:	Cha	rged to:	Prior year	Current Year	Projection			By Cat	egory		_
							December	December	Beg-/End-of-Year		100%				Total Transmission- related Unfunded
Description	Account Calculation	Reserve type		FERC Account		t FERC Account	month end	month end	Average	Category	Transmission	Plant	Labor	Other	Reserves
Oregon DSM Loans NPV Unearned Income (Deferred Revenue)	Calculated	Prefunded	289009	253	301919 / 58592	21 456.22 / 431	(0.		(0.1)	Other				(0.067)	
BPA FERC Interest C&T FERC Penalty	Estimate by PP Legal	Unfunded	248070	242	545510	426.3	0. (1.		(0.6)	Other				(0.550)	
Kluver Litigation Reserve (Colstrip Settlement)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.		(0.4)					(0.423)	
Withrow vs PacifiCorp	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.		0.0	Other				0.000	
FERC NOR - Notice of Alleged Violoations	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.		0.0	Other				0.000	
BPA - Transfer Agreement	Estimate by PE Legal	Unfunded	248070	242	545500	506	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.		(0.1)					(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 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.		(0.2)					(0.204)	
PSCO Provision - Blundell billing disputes	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.		(0.3)	Other				(0.262)	
FERC Northwest Refund Case - City of Tacoma	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.		(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	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)	
njuries & Damages Reserve (General and Motor Liabilities) Risk	Known	Unfunded	280311	228.21	545050	925	(5.	5) (41.1)	(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 Customer A/R (CSS) Provision for Other A/R (OAR)	Calculated and Known Items Calculated and Known Items	Unfunded	118100	144 144	550750	904 904	(7.		(7.7)					(0.008)	
Provision for Other A/R (OAR) Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa	Unfunded	118155	172	301869	904 454.1	(0.		(0.3)					(0.298)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c		118157	144	550776	904.2	(0.		(1.0)					(0.298)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904.2	(0.		(0.0)					(0.046)	
Bad Debt Reserve - Transmission	Known	Unfunded	118177	142	301970 / 30290		(4.		(2.8)					(2.751)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.		(0.3)					(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)	
		Official					(3.	, (,	(4.4)					()	
nventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(1.	0) (0.6)	(0.8)	Other				(0.769)	
nventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(2.		(2.4)	Other				(2.384)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(2.		(3.7)					(3.682)	
Incollectible 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)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.	0) (0.3)	(0.2)	Labor			(0.170)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.	0.0	0.0	Labor			0.000		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.		(1.8)	Labor			(1.799)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	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 Engra	Unfunded / Gains Given	288602	253.99	140709	102	(0.	0.0)	(0.0)	Other				(0.047)	
Environmental Elabilities - Centralia Willie (3.0.)	Estimate by Environmental Engrg	Back to Customers	200002	255.99	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)	Other				(0.043)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(13.		(13.0)				(12.952)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.	1) (2.0)	(2.0)	Labor			(2.038)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.		(2.4)				(2.409)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.		(0.0)				(0.042)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.		(3.6)	Labor			(3.596)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.		(0.1)				(0.128)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.		(15.5)				(15.497)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(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)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(1.		(1.2)				(1.208)	(2.304)	
	Outdidad / totally	Omanada	200000	220.00	001.00		(1.	-, (1.2)	(1.2)	Lucoi			(1.230)		
AS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded Accum OCI/partially	280465	228.35	501115	920 / 426.5	(58.	5) (62.4)	(60.4)	Labor			(60.434)		
AS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	ofsetting unfunded SERP liability	299107	219			14.	6 19.3	17.0	Labor			16.970		
AS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(22.	9) (31.7)	(27.3)	Labor			(27.318)		
Vasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(4.	1) (3.7)	(3.9)	Labor			(3.876)		
Totals	_						(150.	0) (312.4)	(231.2)		0.000	0.000	(144.392)	(86.828)	=
									, /					,	
										Allocators	100.000%	21.851%	7.340%	0.000%	//0
										Total (\$ millions)	0.000	0.000	(10.598)	0.000	(10.598)

(10,598,213)

Appendix A input

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

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) 5612000 DPER SUPERV & ENG (67,128) 5612000 DPE SUPERV & ENG (67,128) 5612000 MIS DUPERV & ENG (7,441) 5700000 MAINT STATION EQIP (5,139) 5710000 MAINT STATION EQIP (5,139) 5710000 MAINT SUPERV & ENG (126,125) 5810000 LOAD DISPATCHING (126,125) 5810000 LOAD DISPATCHING (1,000) 5880000 STR LGHT-SQNL SYS (1,000) 5880000 MISC DISTR EXPENSES	FERC Acct	Description	2012 Expense
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) 5612000 LD - MONITOR & OPER (4,000) 5612000 LD - MONITOR & OPER (4,000) 5615000 REL PLAN & STDS DEV (3,000) 5615000 REL PLAN & STDS DEV (3,000) 5616000 MIS DEPERV & ENG (7,441) 570000 MAINT STATION EQIP (5,139) 5710000 MAINT OVHD LINES 410 5850000 STR SUPERV & ENG (126,125 5810000 LOAD DISPATCHING 5,000 5850000 STRT LGHT-SCNL SYS (1,000) 5850000 MISC DISTR EXPENSES (7,439) 5900000 MAINT OWHD LINES	5020000	STEAM EXPENSES	(1,890)
\$140000 MAINT MISC STM PLN \$350000 OPER SUPERV & ENG \$480000 GENERATION EXP \$490000 MIS OTH PWR GEN EX \$530000 MNT GEN & ELEC PLT \$3,000 \$5530000 MY GEN & ELEC PLT \$3,000 \$5570000 OTHER EXPENSES \$600000 OPER SUPERV & ENG \$660000 OPER SUPERV & ENG \$612000 LD - MONITOR & OPER \$615000 MAINT STATION EQIP \$70000 MAINT STATION EQIP \$710000 MAINT STATION EQIP \$680000 OPER SUPERV & ENG \$680000 MAINT STATION EQIP \$710000 MAINT OVHD LINES \$680000 OPER SUPERV & ENG \$680000 MAINT STATION EQIP \$710000 MAINT SUPERV & ENG \$710000 MAINT STATION EQIP \$710000 MAINT SUPERV & ENG \$710000 MAINT STAT EQUIP \$71000000 MAINT STAT EQUIP \$710000 MAINT STAT MAINT MAINT MAINT MAINT MAINT	5060000	MISC STEAM PWR EXP	237,000
5350000 OPER SUPERV & ENG 15,110 5480000 GENERATION EXP 15,000 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 5880000 STRT LGHT-SGNL SYS (1,000) 5880000 STRT LGHT-SGNL SYS (1,000) 5880000 STRT LGHT-SGNL SYS (1,000) 5880000 MAINT SUPERV & ENG (44,337) 5920000 MAINT STAT EQUIP (22,861) 5930000 MAINT STAT EQUIP (22,861) 5930000 MAINT STAT EQUIP	5063000	MISC STEAM JVA CR	(42,895)
5480000 GENERATION EXP 5490000 MIS OTH PVIR GEN EX 5530000 MIS OTH PVIR GEN EX 5560000 SYS CTRL & LD DISP 5570000 OTHER EXPENSES 5612000 LD - MONITOR & OPER 5615000 REL PLAN & STDS DEV 5680000 MAINT SUPERV & ENG 5615000 MAINT STATION EQIP 5710000 MAINT OVHD LINES 5710000 MAINT OVHD LINES 5710000 MSC DISTR EXPENSES 5810000 LOAD DISPATCHINIG 5800000 MSC DISTR EXPENSES 5810000 MAINT STATION EQIP 5880000 MSC DISTR EXPENSES 5810000 MAINT STATION EQIP 5880000 MSC DISTR EXPENSES 5810000 MAINT SUPERV & ENG 5850000 MAINT STAT EQUIP 5830000 MAINT STAT EQUIP 5830000 MAINT STAT EQUIP 5830000 MAINT STAT EQUIP 5830000 MAINT STAT EQUIP 5840000 MAINT STAT EQUIP 5850000 MAINT STAT EQUIP 5850000 MAINT STAT EQUIP 5870000 MAINT OVHD LINES 5850000 MAINT STAT EQUIP 5870000 MAINT OVHD LINES 5850000 MAINT STAT EQUIP 5870000 MAINT OVHD LINES 5850000 MAINT OVHD LINES 585	5140000	MAINT MISC STM PLN	0
5490000 MIS OTH PWR GEN EX (7,000) 5530000 MNT GEN & ELEC PLT 3,000 5560000 SYS CTRL & LD DISP (2,000) 557000 OTHER EXPENSES (128,000) 5600000 OPER SUPERV & ENG (67,128) 5612000 LD - MONITOR & OPER (4,000) 5615000 REL PLAN & STDS DEV (3,000) 5680000 MAINT SUPERV & ENG (7,441) 5700000 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 LINE TRNSFRM 9,000 5970000 MNT OF METERS (5,000) 5980000 MNT MISC DIST PLNT (3,000) 7071000 LBR CLR - RMP 221,000 9030000 SUPRV (CUST ACCT)	5350000	OPER SUPERV & ENG	15,110
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) 5680000 MRT 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 STAT EQUIP (22,861) 5930000 MAINT LINE TRNSFRM 9,000 5970000 MNT GETERS (5,000) 5970000 MNT MISC DIST PLNT (3,000) 7071000 LBR CLR - RMP <	5480000	GENERATION EXP	15,000
5530000 MNT GEN & ELEC PLT 3,000 5560000 SYS CTRL & LD DISP (2,000) 5670000 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 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 TOYHD LINES 2,590 5950000 MAINT OYHD LINES 2,590 5950000 MAINT OYHD LINES 2,590 5980000 MINT MISC DIST PLNT (3,000) 7071000 LBR CLR - PACPWR (5,000) 5980000 MNT MISC DIST PLNT	5490000	MIS OTH PWR GEN EX	
5560000 SYS CTRL & LD DISP (2,000) 5570000 OTHER EXPENSES (128,000) 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 5880000 MSC DISTR EXPENSES (7,439) 5900000 MAINT SUPERV & ENG (44,337) 5900000 MAINT STAT EQUIP (22,861) 5930000 MAINT STAT EQUIP (22,861) 5930000 MAINT LINE TRNSFRM 9,000 5970000 MAINT SC DIST PLNT (3,000) 5980000 MAINT LINE TRNSFRM 9,000 5980000 MNT OF METERS (5,000) 5980000 MNT OF METERS (5,000) 5980000 MNT MISC DIST PLNT (3,000) 7071000 LBR CLR - RMP <t< td=""><td>5530000</td><td>MNT GEN & ELEC PLT</td><td></td></t<>	5530000	MNT GEN & ELEC PLT	
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) 5850000 STRT LGHT-SGNL SYS (1,000) 5890000 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 MISC DIST PLNT (3,000) 5980000 MNT MISC DIST PLNT (3,000) 7071000 LBR CLR - PACPWR 262,000 9010000 SUPRV (CUST ACCT) (16,000) 9020000 METER READING EXP	5560000	SYS CTRL & LD DISP	(2,000)
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 STAT EQUIP (22,861) 5930000 MAINT LINE TRNSFRM 9,000 5970000 MAINT BETRES (5,000) 5970000 MNT OF METERS (5,000) 5980000 MNT OF METERS (5,000) 5970000 MNT OF METERS (5,000) 7071000 LBR CLR - RMP 221,000 7072000 LBR CLR - PACPWR 262,000	5570000	OTHER EXPENSES	
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		Attachment 5 input: Total PBOP	112,598

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.

PACIFICORP ENCLOSURE 2 Calculation of True-Up

True-up

hade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data True-up
llocat	tors			
loou				
	Wages & Salary Allocation Factor		051011	00.400.04
1	Transmission Wages Expense		354.21b	23,499,91
2	Total Wages Expense		354.28b	363,265,480
3	Less A&G Wages Expense		354.27b	43,097,99
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	320,167,484
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.3399
	Plant Allocation Factors			
6	Electric Plant in Service	(Note M)	Attachment 5	23,218,565,00
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	7,222,145,77
8	Accumulated Amortization	(Note N)	Attachment 5	498,957,30
9	Total Accumulated Depreciation		(Line 7 + 8)	7,721,103,07
10	Net Plant		(Line 6 - Line 9)	15,497,461,92
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	4,741,504,74
12	Gross Plant Allocator		(Line 11 / Line 6)	20.4212
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	3,415,503,72
14	Net Plant Allocator		(Line 13 / Line 10)	22.0391
	Calculations			
15	Plant In Service Transmission Plant In Service	(Note M)	Attachment 5	4,580,629,23
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	4,500,029,25
17	Total Transmission Plant	(,	(Line 15 + Line 16)	4,580,629,23
8	General Plant	(Note N)	Attachment 5	1,337,858,99
9	Intangible Plant	(Note N)	Attachment 5	853,940,77
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,191,799,76
21 22	Wage & Salary Allocator General and Intangible Allocated to Transmission		(Line 5) (Line 20 * Line 21)	7.3399 160,875,51
	Land Held for Future Use	(Notes D. 9.1.)	,	2,996,63
23		(Notes B & L)	Attachment 5	, ,
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	4,744,501,38

			2012 True-up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data True-up
Accumulated Depreciation and Amortization			
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 Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,326,001,022
32 Total Net Property, Plant & Equipment		(Line 24 - Line 31)	3,418,500,362
Adjustments To Rate Base			
Accumulated Deferred Income Taxes			
33 ADIT net of FASB 106 and 109		Attachment 1A	(742,487,375)
			, , , , , ,
CWIP for Incentive Transmission Projects			
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment			
35 IRC 46(f)1 adjustment		Attachment 5	(712,551
The foliation		Attachment	(112,001
Unfunded Reserves			
36 Unfunded Reserves		Attachment 16	(10,674,671)
Prepayments			
37 Prepayments	(Note K & N)	Attachment 11	4,716,771
Abandoned Plant			
38 Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies			
39 Undistributed Stores Expense	(Note N)	Attachment 5	0
40 Wage & Salary Allocator		(Line 5)	7.3399%
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%
Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	6,995,072
45 Transmission Materials & Supplies 46 Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	629,160 7,624,231
40 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	7,024,231
Cash Working Capital			
47 Operation & Maintenance Expense		(Line 75)	75,016,792
48 1/8th Rule 49 Total Cash Working Capital Allocated to Transmission	(Note S)	1/8 (Line 47 * Line 48)	12.5% 9,377,099
49 Total Cash Working Capital Allocated to Transmission		(Line 47 Line 40)	9,377,099
Network Upgrade Balance			
50 Network Upgrade Balance	(Note N)	Attachment 5	(50,720,758)
51 Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(782,877,254)
50 Data Page		(Line 22 + Line 54)	2 625 622 422
52 Rate Base		(Line 32 + Line 51)	2,635,623,108

200	•	True-up
201	_	irue-un

				2012 True-up
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data True-up
	tions & Maintenance Expense		, , ,	True-up
Орега	ions a maintenance Expense			
	Transmission O&M			
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	Transmission O&M		(Lines 53 - 55)	56,535,601
	Allocated Administrative & General Expenses			
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	(Note B)	323.191b	4,948
63	Less Membership Dues	(Note C)	Attachment 5	286,768
		(Note C)		
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	163,652,110
65	Wage & Salary Allocator		(Line 5)	7.3399%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	12,011,872
	Directly Assigned A&G			
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	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,119,256
70	Property Insurance Account 924	(Note F)	Attachment 5	16 404 940
		(Note F)		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	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,350,064
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	75,016,792
Danne	sisting 9 Amentington Frances			
Depre	ciation & Amortization Expense			
	Depreciation Expense			
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	(1101011)	(Line 77 + Line 78)	82,253,094
80	Wage & Salary Allocator		(Line 5)	7.3399%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 3) (Line 79 * Line 80)	6,037,280
			(1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	, ,
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	92,575,164
Taxes	Other Than Income			
	Taxes Other than Income Taxes		Attachment 2	25,633,641
				, ,
85	Total Taxes Other than Income Taxes		(Line 84)	25,633,641

20	40	Tri	

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2012 Form 1 data True-up	
Return	Capitalization Calculations		·	·	True-up	
					_	
	Long-Term Debt				. === ===	
86 87	Account 221 Bonds		Attachment 14		6,775,577,846	
88	Less Account 222 Reaquired Bonds		Attachment 14		0	
89	Account 223 Long-term Advances from Associated Cos.		Attachment 14		0	
90	Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt		Attachment 14 Sum Lines 86 through 89		<u>0</u> 6,775,577,846	
00	Gross Proceeds Odistanding Long-term Debt		Sum times of through 69		0,773,377,840	
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	Net Proceeds Long Term Debt		Sum Lines 90 through 95		6,715,247,482	
	Long Term Debt Cost					
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	Total Long Term Debt Cost		Sum Lines 97 through 102		361,338,060	
	Preferred Stock and Dividend					
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	Total Preferred Stock		Sum Lines 104 through 109		40,549,602	
111	Preferred Dividend		Attachment 14	(Enter positive)	2,049,848	
	Common Stock					
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	Total Common Stock		Sum Lines 112 through 115		6,807,105,293	

					2012 True-up
Shaded	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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%
		Long Term Debt Cost = Long Term Debt Cost /			
120	Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	5.38%
121	Preferred Cost	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	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.59%
127	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	199,991,008
Compo	site Income Taxes				
	ncome Tax Rates				
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 dedu		Per state tax code	0.00%
131	Т	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - S	IT * FIT * p)} =		37.951%
132	T / (1-T)				61.163%
133	TC Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5	(408,010)
134	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(657,561)
135	ncome Tax Component =	(T/1-T) * Investment Return * (1-(W	CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	79,179,465

(Line 134 + Line 135)

136 Total Income Taxes

78,521,904

	Αρ _Γ	endix A - i orinidia ika	ate	
				2012 True-up
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data True-up
Dawara	De mais annual			
Reven	ue Requirement			
	Summary			
137 138	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 32) (Line 51)	3,418,500,362 (782,877,254)
139	Rate Base		(Line 51)	2,635,623,108
100	rulo Buos		(1110 02)	2,000,020,100
140	Total Transmission O&M		(Line 75)	75,016,792
141	Total Transmission Depreciation & Amortization		(Line 83)	92,575,164
142 143	Taxes Other than Income Investment Return		(Line 85) (Line 127)	25,633,641 199,991,008
143	Income Taxes		(Line 127) (Line 136)	78,521,904
	moonto Taxoo		(2.116-100)	. 0,02.,00.
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	471,738,508
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
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	(Note o)	(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
	,		(1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	-, -, -
	Revenue Credits			
152	Revenue Credits		Attachment 3	139,072,793
153	Net Revenue Requirement		(Line 151 - Line 152)	309,659,126
	Net Plant Carrying Charge			
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%
157 158	Net Plant Carrying Charge without Depreciation Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76) / Line 155 (Line 154 - Line 76 - Line 127 - Line 136) / Line 155	11.5775% 3.2066%
136	Net Flant Carrying Charge without Depreciation, Neturn, not income Taxes		(Line 134 - Line 70 - Line 127 - Line 130) / Line 133	3.2000 /6
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
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
161 162	Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant		(Line 159 + Line 160) (Line 17 - Line 25 + Line 34)	492,962,683 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	Net Revenue Requirement		(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	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	313,621,364
	Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,482
171	Rate (\$/MW-year)		(Line 169 / 170)	21,656

(Line 171)

21,656

Network Service Rate (\$/MW-year)

2012 Trug-un

			2012 1140 up
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2012 Form 1 data
Snaded cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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

Line	Description	FERC Form 1 page # / Reference	Amount
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
	Schedule 1 - Rate Calculations		
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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$448,731,919
	Revenue Credits:		
2 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,516,741 \$133,556,052 \$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	Subtotal ADIT	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	Sub-total Transmission Related ADIT	Line 5 * Allocator	(685,441,967)	2,788,892	(17,380,915)	
8	Total Transmission ADIT	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.

dissimilar items with amounts exceeding \$100,000 will be listed separately.						
A Schedule ADIT-190	B Total	C Gas, Prod, Dist Or Other	D Transmission	E Plant	F Labor	G
Genedule ABIT-130	rotai	Related	Related	Related	Related	Justification
Account 190						
Employee Benefits						
287323 505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0		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	O	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332 505.600 Vacation Accrual - Cash Basis (2.5 months)	15,031,707	0	0	0	15,031,707	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413 720.550 Accrued CIC Severance	(9,806)	0	0	0	(9,806)	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287460 720.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0	0	Total unfunded Other Post- Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability	22,188,811	22,188,811	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:						
287336 730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0	O	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.

287434 Regulatory I		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.
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	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		Regulatory Liability - OR 2012 GRC Giveback	0	0	0	0	d	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250		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		Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	C	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	O	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	O	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258		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		Regulatory Liability - ITC	6,426,477	6,426,477	0	0	O	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	C	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.

007074	705.000	Deputational inhility Color of Deputation France Condition UT	0.400.700	0.400.700	0	<u> </u>		Danislatan Babilita and ta
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	0	0	U	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		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		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 ratemaking 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		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	ō	O 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 calcualaion of the balance.
287320 910.560	SMUD Revenue Imputation	2,573,891	2,573,891	0	0	O 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	O 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	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	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	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	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	O 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	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.

					_	_	-1-	
287453	610.143	Regulatory Liability - WA Low Energy Program	177,101	177,101	0	0		Regulatory liability established o record revenues received
								rom customers which are then
								ranted to qualifying low income
							re	ecipients through bill credits.
207472	70F 270	Regulatory Liability-Blue Sky Program OR	675 604	675,684	0	0	0.0	Regulatory liability established
287473	705.270	Regulatory Liability-Blue Sky Program OR	675,684	6/5,684	U	0		record revenues received
								rom customers participating in
								he company's Blue Sky
							re	enewable energy program,
								which are then used to
								ourchase renewable energy
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	0	0		ertificates. Regulatory liability established
20		regulatory Education of the Section 1771	41,007	41,007		·		o record revenues received
							fr	rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to purchase renewable energy
								ertificates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	21,598	21,598	0	0		Regulatory liability established
								o record revenues received
								rom customers participating in
								he company's Blue Sky enewable energy program,
								which are then used to
								ourchase renewable energy
							. C	ertificates.
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	0		Regulatory liability established
								o record revenues received
								rom customers participating in he company's Blue Sky
								enewable energy program,
								which are then used to
								ourchase renewable energy
								ertificates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	6,254	6,254	0	0		Regulatory liability established
								o record revenues received rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to
								ourchase renewable energy
287478	705.275	Regulatory Liability-Blue Sky Program WY	54,208	54,208	0	0		ertificates. Regulatory liability established
201410	100.210	Regulatory Elability Dide Oky Frogram WT	04,200	04,200		·		o record revenues received
								rom customers participating in
								he company's Blue Sky
								enewable energy program,
								which are then used to purchase renewable energy
								ertificates.
Other Deferre								
137807		Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	0		Current federal benefit of
137827		Current deferred state tax correction benefit of interest	(7,828)	(7,828)	0	0		nterest on corrections. Current state benefit of interest
.5.521		2 Sale tax concension borion of microst	(7,320)	(1,320)				on corrections.
287240	605.301	Env Liab - Regulated	0	0	0	0	0 R	Regulated environmental
							re	emediation costs required at
								arious abandoned/closed
287241	605.302	Env Liab - Non-regulated	0	0	0	0		nines and other work sites. Non-regulated environmental
207241	000.30Z	Life Elab Troit rogulated	U	U	U	0		emediation costs required at
								arious abandoned/closed
								nines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0		Book-tax difference associated
								with interest and taxes that was
								ncurred when cash settlement of prior exam cycles occured.
							0	prior exam cycles occured.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0		Book-tax difference associated
								with interest and taxes that was
								ncurred when cash settlement
							0	of prior exam cycles occured.
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0 B	Book-tax difference associated
			(01.,320)	(01.,320)		·		with interest and taxes that was
							in	ncurred when cash settlement
							0	of prior exam cycles occured.

007045	505 500	0 D. 6. (5.1.11	(74.440)	(74.440)			000 111 1111
287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0 Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287248		Frozen MTM - Current	8,916,804	8,916,804	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	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	Colorado state income tax credit carryforward.
287270		Valuation Allowance	(1,256,915)	(1,256,915)	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	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	Arizona state income tax credit carryforward.
287280		Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	Charitable contribution carryforward for state income tax purposes.
287281		California AMT Tax Credit Carryforward	241,437	241,437	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	O 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	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	O 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	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	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	O 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
287340	220.100 Bad Debts Allowance - Cash Basis	5,515,134	5,515,134	0	0	0	FASB Statement No. 143. Accrued liability established to
207340	220.100 Dad Debts Allowance - Cash Dasis	5,515,154	5,515,154	U	U		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
287343	415.120 Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	0	0	and damage expense. Accrued prepayment from the
207343	413.120 Del Regulatory Assert-rotte Greek Contract	103,197	U	103,197	U		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
201040	2.0.133 Energy Wood Noorded Eldonido	202,209	202,209	U	U		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
	105 000 OH F 1 111 170						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
							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 below of and
							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	1 537 098	Accrued liability for the
		1,001,000			· ·	1,001,000	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
		5,. 25,500	0,120,000				the acceptance of the North
							Umpqua FERC license for
007777	105 100 P P: 0 W						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.
		4 000 040	1,288,612	0	0	0	Accrued liability for estimated
287415	205.200 Inventory Reserve	1,288,6121		_			
287415	205.200 Inventory Reserve	1,288,612					obsolete or excess inventory
							that will be sold for scrap.
287415	205.200 Inventory Reserve 605.710 Reverse Accrued Final Reclamation	4,443,836	4,443,836	0	0	0	that will be sold for scrap. Accrued liability for various
			4,443,836	0	0	0	that will be sold for scrap. Accrued liability for various reclamation costs for the site
			4,443,836	0	0	0	that will be sold for scrap. Accrued liability for various

Coal Carriers, a thirtip party coarrier services that commands are services to the first Mauritain Male in the Harland Plant. 287449 ··· Net Operating Loss - State - (Federal Detriment) 287499 105.221 Cholis Safe Harbor Lease (Tax Int Tax Rent) 37.612.116 37.612.116 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
2014 20 10 20 20 20 20 20 20	287430 505.125 Accrued Royalties	79,311	79,311	0	0	C	
267-141 262-142 262-143 262-144 262-							
2014 2015							
2074-55 105.154 Section 380 Captiful Loss Carrighorward 37.340 37.340 0 0 Captiful Loss Carrighorward 27.541,788 73.514,788 0 0 Captiful Loss Carrighorward 27.541,788 0 0 Captiful Loss Car	287/31 505 160 California Public Utility Commission Fee	0.108	0.108	0	0		
Section 282 Central Lass Campforward 27,346 27,246	207431 303.100 California Lubilo Culting Continuission Lee	3,100	3,100		U		
2014 2014							
207447							
2014-07 1.00	287435 105.154 Section 383 Capital Loss Carryforward	37,346	37,346	0	0	(Capital loss carryforward for
227442							
207427							
267446 205.100 Coal Pile Investory Adjustment 2.203,075							
2014-06 205.100 Ceal Pile Inventory Adjustment 2.853.079 2.853.079 0 0 0 0 0 0 0 0 0	287437 Net Operating Loss - State	73,214,708	73,214,708	0	0	C	
285.10 268.10 2							
Internal Content of	297446 205 100 Cool Bile Inventory Adjustment	2.262.070	2 262 070		0		
287447 720.500 Western Coal Carrier FAS 108 Accrued 3.403,476 3.403,	207440 203.100 Coal File Inventory Adjustment	2,263,079	2,203,079	U	U		
287447 720.850 Western Coal Carrier FAS 10i Activated 3,403,476 0 0 3,403,476 0 0 3,403,476 0 0 3,403,476 0 0 3,403,476 0 0 0 0 0 0 0 0 0							
267447 720,309 Western Coal Cernier FAS 106 Accrual 3,403,476 0 0 3,403,476 0 0 3,403,476 0 0 3,403,476 0 0 0 0 0 0 0 0 0							
Statistics pursuant to FASS Stat	287447 720.830 Western Coal Carrier FAS 106 Accrual	3,403,476	0	0	0	3,403,476	
Statement No. 106 for Meeting Contracting a Principal Contracting and Princi							
Carrier service that contained with Pacificity to had cool into the Trail Mountain Marie to Pacificity to had cool into the Trail Mountain Marie to the Pacificity to had cool into the Trail Mountain Marie to the Pacificity to had cool into the Trail Mountain Marie to the Pacificity to had cool into the Trail Mountain Marie to the Pacificity to had cool into the Trail Mountain Marie to the Pacificity to had been for the deduction state to exceed a second minute of the Cool income to the deduction state to exceed a second minute of the Cool income to the Pacificity of the Cool income to the Pacif							Statement No. 106 for Western
287449							
28749							
28749 Net Operating Loss - State - (Federal Detriment) (25,720,475)							
28749							
287479 105.221 Cholla Sale Harbor Lease (Tax Int Tax Reni) 37,612,116 37,612,116 0 0 0 0 0 0 0 0 0							the Hunter plant.
287479 105.221 Cholla Sale Harbor Lease (Tax Int Tax Reni) 37,612,116 37,612,116 0 0 0 0 0 0 0 0 0	287440 Net Operating Loss - State - (Federal Detriment)	(25 720 475)	(25 720 475)				Federal income honofit for the
287479 105.221 Cholia Safe Harbor Lease (Tax Int Tax Rent) 37,612,116 37,612,116 0 0 Sock-tax difference for safe beginning to separative loss are informed. 287482 205.025 PMF-Fuel Cost Adjustment 1,466,876 1,466,676 0 0 Sock-tax difference related to the responsibility of the sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double of the Responsibility of the Sock of Pearl Double On Pearl Double	20/449 Net Operating Loss - State - (Federal Detininent)	(25,720,475)	(25,720,475)	U	U		
287479 105-221 Cholia Safe Harbor Lease (Tax Int Tax Rent) 37,612,116 0 0 0 0 0 0 0 0 0							
287479 105.221 Cholla Safe Harbor Lease (Tax int Tax Rent) 37,812,116							
Part	287479 105.221 Cholla Safe Harbor Lease (Tax Int Tax Rent)	37,612,116	37,612,116	0	0	C	
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287492 205.025 PMI-Fuel Cost Adjustment 1,466,676 1,466,676 0 0 0 0 0 0 0 0 0							between PacifiCorp and
287492 205,025 PMI-Fuel Cost Adjustment							General Electric Credit Corp for
the reporting of book income from Bridger Coal Company on the books of Pacific Credit Carryforward 5,176,101 0 0 0 0 0 0 0 0 0							
Section Sect	287482 205.025 PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	C	
287491 Oregon BETC Credit Carryforward 5,176,101 5,176,101 0 0 0 0 0 0 0 0 0							
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Saraya S	287/01 Oregon RETC Credit Cornforward	5 176 101	5 176 101	0	0		
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BETC Purchase Gain Carryforward. BETC Purchase Gain Carryforward. Ca	287494 Idaho ITC Carryforward	8.318.447	8.318.447	0	0	(
287497 BETC Purchase Gain 0 0 0 0 0 0 0 0 0		0,0.0,1	5,5.15,1.1		_		
Business Energy Tax Credits. Note: The balance and activity of this account were previously in SAP account 287491.	287497 BETC Purchase Gain	0	0	0	0	(
Note: The balance and activity of this account were previously in SAP account 287491.							
287498 425.140 USA Power							Business Energy Tax Credits.
287498 425.140 USA Power							
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287807 Non-current Deferred Federal Tax corrections (50,952) (50,952) (50,952) 0 0 Non-current Deferred Federal Tax uncertain positions 2,499,908 2,499,908 0 0 0 Non-current federal benefit of interest on uncertain positions. 287827 Non-current Deferred State Tax corrections (6,609) (6,609) 0 0 0 Non-current state benefit of interest on uncertain positions. 287837 Non-current Deferred State Tax uncertain positions 324,274 324,274 0 0 0 Non-current state benefit of interest on uncertain positions. 324,274 324,274 0 0 0 Non-current state benefit of interest on uncertain positions. 324,274 324,274 0 0 0 Non-current state benefit of interest on uncertain positions. 324,274 324,274 0 0 0 0 Non-current state benefit of interest on uncertain positions. 324,274 324,274 0 0 0 0 0 0 0 0 0	207409 425 140 LICA Dougr						
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287817 Non-current Deferred Federal Tax uncertain positions 2,499,908 2,499,908 0 0 0 Non-current federal benefit of interest on uncertain positions. 287827 Non-current Deferred State Tax corrections (6,609) (6,609) 0 0 0 Non-current state benefit of interest on corrections. 287837 Non-current Deferred State Tax uncertain positions 324,274 324,274 0 0 Non-current state benefit of interest on uncertain positions. Rounding 0<	25.55. Italian balanca radia ray concentra	(00,902)	(00,002)		U		
287827 Non-current Deferred State Tax corrections (6,609) (6,609) (6,609) 0 0 0 Non-current state benefit of interest on corrections.	287817 Non-current Deferred Federal Tax uncertain positions	2 400 008	2 400 008	0	0		
287827 Non-current Deferred State Tax corrections (6,609) (6,609) (6,609) 0 0 0 Non-current state benefit of interest on corrections. 287837 Non-current Deferred State Tax uncertain positions 324,274 324,274 0 0 0 Non-current state benefit of interest on uncertain positions. Rounding 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25.5 Hori outroit botorios i odotar rax anostram positiono	2,433,900	2,400,500		U		
287827 Non-current Deferred State Tax corrections (6,609) (6,609) 0 0 0 Non-current state benefit of interest on corrections. 287837 Non-current Deferred State Tax uncertain positions 324,274 324,274 0 0 Non-current state benefit of interest on corrections. Rounding 0 32,188,424 0<							
Interest on corrections.	287827 Non-current Deferred State Tay corrections	(6.600)	(6 600)		0		
287837 Non-current Deferred State Tax uncertain positions 324,274 324,274 0 0 0 Non-current state benefit of interest on uncertain positions. Rounding Rounding 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	25/027 Portroutient Deletted State Lax Corrections	(0,009)	(0,009)	U	U		
Interest on uncertain positions. Countries Count	287837 Non-current Deferred State Tay uncertain positions	224 274	224 274				
Positions Posi	201001 Non-current Deterred State Tax uncertaint positions	324,274	324,274	U	U		
Rounding 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
Subtotal - p234 639,645,755 605,902,012 1,555,319 0 32,188,424 Less FASB 109 Above if not separately removed 19,600,607 19,600,607 0 0 0 Less FASB 106 Above if not separately removed 3,403,476 0 0 3,403,476	Paudia	_					positions.
Less FASB 109 Above if not separately removed 19,600,607 19,600,607 0 0 0 Less FASB 106 Above if not separately removed 3,403,476 0 0 0 3,403,476		630 645 755	605 902 012	1 555 210	0	32 189 424	
Less FASB 106 Above if not separately removed 3,403,476 0 0 0 3,403,476				1,000,319	0	32,100,424	
			19,000,007	0	0	3,403,476	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Total		586,301,405				
				.,,			•

Instructions for Account 190:

- 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 abor 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

Subtotal - p273

Less FASB 109 Above if not separately removed

Less FASB 106 Above if not separately removed
Total

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C	U	E	F	G
Schedule ADIT-281	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960 Accelerated Pollution Control Facilities Depreciation	(164,676,925)	(164,676,925)	0	0		Depreciation on pollution control facilities.
Rounding	0	0	0	0	0	

(164,676,925)

(164,676,925)

(164,676,925)

(164,676,925)

0

0

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

- 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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

		A	В	C Gas, Prod,	D	E	F	G
Schedule Al			Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282 287301		UT Klammath Relicensing	0	0	0	0		Book-tax difference related to
207001	100.471	O Naminati Telecising	· ·	Ü	•	•		relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0		 Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	26,760,473	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		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		O 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		 Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	(193,848,530)	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		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		Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	201,528,845	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		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		Book-tax basis difference for the capitalization of vehicle depreciation.

287605	105.140 Reimbursements	29,433,140	29,433,140	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
287605	105.141 AFUDC	(213,558,794)	(242 FEQ 704)	0	0	income tax purposes.
287003	103.141 AFODC	(213,336,794)	(213,558,794)	U	U	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
287605	105.142 Avoided Costs	162,727,373	162,727,373	0	0	debt. 0 Book-tax basis difference for
20/005	105.142 Avoided Costs	102,727,373	102,727,373	U	0	the capitalization of interest for
287605	105.146 Capitalization of Test Energy	1,457,691	1,457,691	0	0	income tax purposes. 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
287605	105.147 §1031 Exchange	(172,878)	(172,878)	0	0	utility. 0 Book-tax difference for a
						taxable gain or loss that is deferred pursuant to Internal
						Revenue Code Section 1031,
						otherwise knows as a "like-kind exchange."
287605	105.148 Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	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
287605	105.152 Gain / (Loss) on Prop. Disposition	(80,569,421)	(80,569,421)	0	0	purposes. 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	 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
007005	AOC 470 Cool Mar Establish	(4.700.045)	(4.700.045)	0		amortized over 60 months.
287605	105.170 Coal Mine Extension	(4,708,345)	(4,708,345)	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	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	Book-tax difference related to land sales.
						iana saics.

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287605 320.210 R & E - Sec.17	4 Deduction	(11,920,942)	(11,920,942)	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 Pol	ution Control Facilities Depreciation	164,676,925	164,676,925	0	0	 Reclassification of pollution
						controls facilities depreciation
						from FERC account 282 to
						FERC account 281.
287605 Direct Assignm	ent: Transmission Fixed Assets	0	686,997,286	(686,997,286)	0	0 PowerTax Report #257:
						Transmission Book Allocation
						Group.
287605 Direct Assignm	ent: Intangible Fixed Assets	0	59,143,638	0	0	(59,143,638) PowerTax Report #257:
-						Intangible Book Allocation
						Group.
287605 Direct Assignm	ent: General Fixed Assets	0	204,297,513	0	0	(204,297,513) PowerTax Report #257:
						General Book Allocation Group.
287608 105.220b Cholla Safe Ha	rbor Lease (Amortization of SHL Gain)	(6,236,095)	0	0	(6,236,095)	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 Ha	rbor Lease NOPA (Lease Amortization)	1,538,892	0	0	1,538,892	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 - rec	lass to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	Regulatory liability related to
		(=30,200,011)	(=30,200,011)			removal costs.

007046	405 400 1 400 1 4 400 1 1 177	(00 755)	(00 755				D 1 / 1/1
287610	105.400d ARO - reclass to ARO liabilities	(28,755,115)	(28,755,115)	0	0		Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143 Basis Intangible Difference	(912,329)	0	0	(912,329)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro- relicensing costs transferred to plant-in-service.
287740	110.200 Tax Percentage Depletion - Deduction	315,606	315,606	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287753	110.100 Book Cost Depletion - Addback	(5,916,860)	(5,916,860)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766	610.100N 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 booktax differences reverse and result in higher taxable income as compared to book income.
Rounding		5	5	0	0	0	
Subtotal - p2		(3,505,053,651)	(2,573,090,894)	(686,997,286)	18,475,680	(263,441,151)	
	109 Above if not separately removed	(275,427,966)	(275,427,966)	0	0	0	
Total	106 Above if not separately removed	(3,229,625,685)	(2,297,662,928)	(686,997,286)	18,475,680	(263,441,151)	
. Otal	l .	(3,223,023,003)	(2,201,002,320)	(000,337,200)	10,470,000	(200,441,101)	1

- 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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

F C D Ε G R Gas, Prod, Schedule ADIT-283 Dist Or Other Total Transmission Plant Labor Related Related Related Related Justification Account 283 Regulatory Assets: 415.701 Regulatory Asset - CA - Deferred Intervenor Funding (12,480 (12,480 Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers hrough California rates. 415.702 Regulatory Asset - Lake Side Liq. (370.848) (370,848 Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant. 415.873 Deferred Excess Net Power Costs - WA Hydro 287573 (309,941) (309,941 Regulatory asset associated with Washington allocated net power costs.

O Reclass of miscellaneous 430.110 Regulatory Asset Balance Reclass 287576 (2,877,427 (2.877.427 regulatory assets/liabilities that have flipped to debit/credit balances. 415.820 Contra Pension Regulatory Asset MMT & CTG _OR 2,695,444 2,695,444 0 Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded December 2008. 415.822 Regulatory Asset _ Pension MMT -UT (644,809 (644,809 Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008. 415.824 Contra Pension Regulatory Asset MMT & CTG _CA 244,193 244,193 Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded December 2008. 415.825 Contra Pension Regulatory Asset CTG - WA 386,327 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 Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded December 2008. 415.829 Regulatory Asset - Post - Ret MMT -UT (634,498 (634,498 Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded n December 2008. 415.831 Regulatory Asset - Post - Ret MMT -CA 287588 (46,458 (46,458 Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded December 2008. 287590 415.840 Regulatory Asset-Deferred OR Independent Evaluator Fees 72,825 72,825 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 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	re V	Regulatory asset established for ecoverable net power costs in Wyoming pursuant to a power tosts adjustment mechanism.
287596	415.892	Deferred Excess Net Power Costs - ID	(8,827,859)	(8,827,859)	0	0	0 R	Regulatory asset established for ecoverable net power costs in daho pursuant to an energy sost adjustment mechanism.
287597	415.703	Goodnoe Hills Liquidation Damages - WY	(177,421)	(177,421)	0	0	V s d	Regulatory asset for the Wyoming allocated portion of a lettlement associated with lamages sustained at the Goodnoe Hills generating plant.
287614	430.100	Weatherization	1,231,174	1,231,174	0	0	n d w e ju N h T C	Regulatory asset established to ecord costs incurred for termand side management which are amortized according o guidelines established by tach state regulatory urisdiction. Note: This account description has changed from prior years. There has been no change in alculation method of the labance.
287634	415.300	Environmental Clean-up Accrual	(8,434,207)	(8,434,207)	0	0	re e a p	Regulatory asset established to ecord costs incurred for environmental clean-up, which are amortized over a ten-year veriod for state regulatory surposes.
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,378,341)	(2,378,341)	0	0	0 R tt C	Regulatory asset established for the costs incurred to acquire the cholla generation plant from eh krizona Public Service Company.
287639	415.510	WA Disallowed Colstrip #3-Write-off	(179,915)	(179,915)	0	0	0 R tt	Regulatory asset established for he Washington disallowed nortion of AFUDC on the Colstrip #3 generating plant.
287640	415.680	OR Deferred Intervenor Funding Grants	(131,176)	(131,176)	0	0	0 R e fc a	Regulatory asset/liability istablished to record funding or qualifying intervenors that ire collected from customers through Oregon rates.
287642	105.400b	ARO Regulatory Assets	(18,580,331)	(18,580,331)	0	0	0 R tt	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset etirement obligations.
287647	425.100	ID Deferred Intervenor Funding	(22,277)	(22,277)	0	0	e fo a	Regulatory asset/liability Instablished to record funding or 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	O R to a S r ir ir	Regulatory assets established o record the effects of the occounting pursuant to FASB statement No. 133, which equires that certain financial nstruments be valued at FMV or book purposes.
287650	205.100	Coal Pile Inventory Adjustment	0	0	0	0	O R re th	Regulaory asset established to effect the book-tax difference in the cost of the Deer Creek and Frail Mountain coal inventory.
287685	425.380	BPA Idaho Balancing Account	(491,372)	(491,372)	0	0	tt n w m B A	Regulatory asset established for the Idaho allocated portion of a now suspended program whereby the company received nonthly payments from sonneville 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	 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	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287760		Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis 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	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	Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880	Deferred UT Independent Evaluation Fee	(28,744)	(28,744)	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900	OR SB 408 Recovery	(2,621,620)	(2,621,620)	0	0	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	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	O Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857	ID - Deferred Overburden Costs	(66,813)	(66,813)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893	OR - MEHC Transition Service Costs	(346,305)	(346,305)	0	0	Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.

287863	415.851 Powerdale Decommissioning Reg Asset - CA	(12,550)	(12,550)	0	0	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.

	Tax Adj on Post-Retirement Benefits UT Tax Adj on Post-Retirement Benefits WY	(1,639,578)	(1,639,578) (636,591)	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.
201011 120.0	o Tax Adj dii Post-Reilletiietti Belielits WT	(656,391)	(186,060)	0	v	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 415.40	Reg Asset - Utah ECAM	(25,725,943)	(25,725,943)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879 415.89	Deferred Coal Costs - Naughton Contract Settlement	(2,611,321)	(2,611,321)	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880 415.89	Reg Asset MEHC Transition Service Costs - CA	(16,909)	(16,909)	0	0	Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881 415.70	05 Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	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 415.8	76 Deferred Excess Net Power Costs - OR	23,314	23,314	0	0	Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883 430.1	16 Def Tax Liabi for Reg Asset Federal Interest Expense - ID	(103,000)	(103,000)	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 415.80	Reg Asset - CA Solar Feed in Tariff	93,493	93,493	0	0	Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
	Regulatory Asset - Frozen MTM	(70,949,066)	(70,949,066)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887 415.8	B1 Deferral of Renewable Energy Credit - UT	6,314	6,314	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		of Washington
287889	415.883 Deferral of Renewable Energy Credit - WY	196,269	196,269	0	0	for the period of through March Regulatory liab	of January 2009 2011. ility established
						actual renewab for the period of 2010 through N	rgy credits es that differ from ble energy credits of December November 2011.
287942	430.112 Reg Asset - Other - Balance Reclass	(519,176)	(519,176)	0	0	0 Reclass of misregulatory asse have flipped to balances.	ets/liabilities that
287943	430.113 Reg Asset - Def NPC Balance Reclass	(225,897)	(225,897)	0	0	0 Reclass of defe costs - regulate assets/liabilities flipped to debit.	ory
287944	430.114 Reg Asset Federal Interest Expense-UT	(748,631)	(748,631)	0	0	Commission au regulatory asse federal interest associated with deduction refle rates.	et/liability for t paid on taxes n a specific tax cted in Utah
287947	415.501 Cholla Plant Transaction Costs - APS Amortization - ID	69,868	69,868	0	0	Regulatory ass the Idaho alloc incurred to acq generation plar Arizona Public Company.	ation of costs juire the Cholla nt from eh Service
287948	415.502 Cholla Plant Transaction Costs - APS Amortization - OR	114,026	114,026	0	0	incurred to acq generation plar Arizona Public Company.	ocation of costs juire the Cholla nt from eh Service
287949	415.503 Cholla Plant Transaction Costs - APS Amortization - WA	205,550	205,550	0	0	0 Regulatory ass the Washingtor costs incurred the Cholla generati Arizona Public Company.	n allocation of to acquire the ion plant from eh
287961	430.115 Reg Asset Federal Interest Expense~WY	(201,647)	(201,647)	0	0	Commission au regulatory asse federal interest associated with deduction refle rates.	et/liability for t paid on taxes
287964	100.120 Reg Asset - Income Tax Property Flow-through	(168,459,871)	(168,459,871)	0	0	to tax benefits fixed assets the previously beer	tory asset related associated with at have n flowed through and are probable the temporary ences reverse gher taxable
Other: 287575	425.125 Deferred Coal Cost - Arch Settlement	1	1	0	0	0 Asset accrued	
						supply agreem gain is being ai three-year perio	
287653	425.250 TGS Buyout	(47,469)	(47,469)	0	0		d to costs e termination of a e agreement. For the costs are d over the

	Joseph Settlement Hermiston Swap	(317,169)	(317,169)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract. 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.
	Prepaid Taxes - OR PUC	(274,102)	(274,102)	0	0	O Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
	Prepaid Taxes - UT PUC	(875,924)	(875,924)	0	0	O 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	O Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669 210.180	Prepaid Membership Fees	(1,539,154)	(1,539,154)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675 740.100	Post Merger Loss-Reacquisition Debt - Addback	(3,672,481)	(3,672,481)	0	0	O Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708 210.200	Prepaid Taxes - Property Taxes	(5,821,396)	0	0	(5,821,396)	Book-tax difference associated with the timing of deductibility of property taxes.
287750 425.310	Hydro Relicensing Obligation	(9,737,231)	(9,737,231)	0	0	Olintangible 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
287770 120.205	Trapper Mining Stock Basis	(1,610,936)	(1,610,936)	0	0	balance. 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	Book-tax difference associated with the timing of deductible state income taxes.
	Unrealized Gain/Loss from Trading Securities	0	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890 105.241	Malin SHL (Tax Int Tax Rent + Book Depreciations)	(2,943,377)	(2,943,377)	0	0	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.

		1			
287891 505.180 Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	Accrued estimated liability for
					insurance premium taxes
					related to the company's
					captive insurance premiums.
					Notes. This apparent description
					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	Book-tax difference to reflect
257652 BETOT dichase Gain Fed Betiment					the detriment to the gain on the
					purchase of Business Energy
					Tax Credits.
					Tax Orealis.
					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	Book-tax difference associated
-					with Pollution control project
					costs.
287894 415.912 OR-Contra Reg Asset Naughton #3	0	0	0	0	Book-tax differeces associated
					with Pollution control project
					costs - contra reg asset -OR.
287895 415.913 WA-Contra Reg Asset Naughton #3	0	0	0	0	Book-tax differeces associated
					with Pollution control project
					costs - contra reg asset -WA.
		_	<u> </u>		
287896 415.875 Def Net Power Costs - UT	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
201091 425.400 KA-UT Mamatri Kelicensing	U	U	U	U	resulting from this regulatory
					asset.
287965 415.836 Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	Regulatory liability established
25/000 110/000 Caronic/1020/111111	(0.1,001)	(011,001)	ŭ	ŭ	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	 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	Book-tax difference associated
					with Pollution control project
207000 445 045 D. A. 19940 1440 0					costs - UT.
287969 415.915 Reg Asset WY Naught U3 Cost	0	0	0	0	Book-tax difference associated
					with Pollution control project
287971 415.868 Reg Asset UT Solar Incentive Program	0	0	0	0	costs - WY. 0 Book-tax difference to reflect
207071 413,000 Reg Asset 01 Solat illustrative Flogram	U	0	0	U	costs related to UT solar
					incentive program.
287972 320.285 Reg Asset - Post-Employment Costs	0	0	0	0	Regulatory asset established as
20.0.2 Ozo.200 Reg / Idad C Foot Employment Costs	U	U	U	U	an offset to the increase in post-
					employment obligations.
287974 415.916 Reg Asset - ID - Naughton#3 costs	0	0	0	0	Book-tax difference associated
					with Pollution control project
					costs - ID.
Rounding	(1)	(1)		0	0
Subtotal - p277	(746,721,740)	(738,755,526)	0	(5,821,396)	(2,144,818)
Less FASB 109 Above if not separately removed	(168,459,871)	(168,459,871)		0	0
Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(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

- ADIT items related to ly to Transmission are directly assigned to Column B
 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 amount shall be excluded.

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

			(Sas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	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)	1
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)	<u></u>
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	22.0391%	7.3399%	<u>.</u>
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	Appendix A, line 33 input	Line 8 for Projection a	and average of Lines 8 & 9	for True-Up				(742,487,375)

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

Schedule ADIT-190

Schedule ADII-190	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287323 505.400 B	Bonus Liability - Electric - Cash Basis (2.5 months)	67,928	0	0	0	67,928	B Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
287324 720.200 D	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 S	Severance Accrual - Cash Basis	107,707	0	0	0	107,707	Severance accruals related to regular employment downsizing.
287327 720.300 P	Pension / Retirement Accrual - Cash Basis	911,061	911,061	0	0	(Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.

Gas, Prod,								
		From 4 But conserve	Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287332	000.600	Vacation Accrual - Cash Basis (2.5 months)	14,647,928	U	U	U	14,047,928	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
201.00	120.000	The 1991 Global Elability	01,000,000	0.,000,000	Š	ŭ	·	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
287462	720 920	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	under FAS 158. Total Supplemental Executive
207462	720.020	FAS 130 SERF LIADINITY	23,001,314	23,001,314	O .	U	U	Retirement Plan (SERP)
								obligations, as required by FAS
								158.
FAS 133 Der								
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.
Regulatory L								
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
201239	703.000	Negulatory Liability - On 2012 GIVG GIVEDAUN	0,451,070	0,451,070	U	U	0	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.
								TOLOGOTIO 2010 FIOLOGOI.

			С	_	E	F	
	A	B Total	Gas, Prod, Dist Or Other	D Transmission	Plant	Labor	G
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
287251	705.500 Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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		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		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		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		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		O 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		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	o o	0		o Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.

Gas, Prod,								
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	938,963	938,963	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		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		 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		 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		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		O 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		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		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		Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.

Description	1	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		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		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		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		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 calcualaion of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	0	0		O 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		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		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.

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	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	(D	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	(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	(D	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	(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	(D	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	(D	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	()	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.

A	В	C	D	E	F	G
		Gas Prod				

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287474	705.271	Regulatory Liability-Blue Sky Program WA	81,117	81,117	0	0		O 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		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		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		Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478		Regulatory Liability-Blue Sky Program WY	87,062	87,062	0	0		O Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
Other Deferre	ed Assets:							
137807		Current deferred federal tax correction benefit of interest	396,367	396,367		0		O Current federal benefit of interest on corrections.
137827		Current deferred state tax correction benefit of interest	51,413	51,413	0	0		O Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0		Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.

	A	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	605.302 Env Liab - Non-regulated	2,431,850	2,431,850	0	0		Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242 5	05.501 Federal Benefit of Federal Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287243 5	505.502 Federal Benefit of State Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287244	05.805 Federal Benefit of State Tax - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287245 5	05.503 State Benefit of Federal Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287246 5	05.504 State Benefit of State Interest - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287247	605.810 Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0		Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occured.
287248	15.838 Frozen MTM - Current	7,857,553	7,857,553	0	0		Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	15.839 Frozen MTM - Non-current	55,494,303	55,494,303	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		Colorado state income tax credit carryforward.
287270	Valuation Allowance	(3,042,652)	(3,042,652)	0	0		Valuation allowance against state tax credits that may not be realized before they expire.
287273	110.935 Gain/Loss on Trading	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		Arizona state income tax credit carryforward.
287280	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0		Charitable contribution carryforward for state income tax purposes.

		A	В	C Gas, Prod,	D	E	F	G
Description		Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287281		California AMT Tax Credit Carryforward	342,050	342,050	0	0		 California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,960	22,960	0	0		O 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		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		O Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321	100.100	ПС	11,178,431	11,178,431	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		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	o		O 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		O Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340		Bad Debts Allowance - Cash Basis	4,215,846	4,215,846	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		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		Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.

Description		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		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	(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	(Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	(Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	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		Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	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	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	(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	(Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393		Tenant Lease Allow - PSU Call Center	10,660	10,660	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 772013.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	11,893,986	0	0	0	11,893,986	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287415	205.200	Inventory Reserve	1,104,742	1,104,742	0	0	(Accrued liability for estimated
								obsolete or excess inventory
287417	COE 710	Reverse Accrued Final Reclamation	4,101,500	4,101,500	0	0		that will be sold for scrap. Accrued liability for various
20/41/	605.710	Reverse Accided Final Recamation	4,101,300	4,101,300	U	U		reclamation costs for the site
								reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,109	3,109	0	0	(Accrued liability for royalty
								payments to the Mineral
								Management Service on coal
207424	FOF 400	California Dublia Hellita Commission For	9,108	9,108	0	0		production. Accrued liability for monthly fee
287431	505.160	California Public Utility Commission Fee	9,100	9,106	U	U		collected through customer bills
								awaiting quarterly remittance.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	(Capital loss carryforward for
								income tax purposes pursuant
								to Internal Revenue Code
207427		Net Operating Loss - State	81,659,557	81,659,557	0	0		Section 383. State net operating loss
287437		Net Operating Loss - State	01,009,007	61,659,557	U	U		carryforward for income tax
								purposes.
287446	205.100	Coal Pile Inventory Adjustment	0	0	0	0	(Book-tax difference made to
		, ,						reflect the difference between
								the book and tax cost of coal
007117	=00.000	W	. =					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	(Federal income benefit for the
207449		Net Operating 2005 - Grate - (Federal Detailment)	(20,102,240)	(20,102,240)	·		· ·	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		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	(Book-tax difference related to
2002	_00.020		. 25,110	. 23,110	· ·			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	(Oregon state income tax credit
007101		W.L. 170.0	0.405.133	0.405.175				carryforward.
287494		Idaho ITC Carryforward	9,422,169	9,422,169	0	0		Idaho state income tax credit
								carryforward.

	A	В	C	D	E	F	G
		T. ()	Gas, Prod,	T	Plant	Labor	
Description	Form 1 Reference	Total	Dist Or Other	Transmission	Plant	Labor	Justification
Description		Company	Related	Related	Related	Related	
287497	BETC Purchase Gain	837,770	837,770	U	U	,	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	(Accrued liability related to USA Power.
287807	Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0		Non-current federal benefit of interest on corrections.
287817	Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0		Non-current federal benefit of interest on uncertain positions.
287827	Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0		Non-current state benefit of interest on corrections.
287837	Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	(Non-current state benefit of
							interest on uncertain positions.
Rounding		0	0	0	0	()
Subtotal - p234		648,219,005	612,202,864	1,061,073	0	34,955,068	3
	Above if not separately removed	18,643,596	18,643,596	0	0	()
	Above if not separately removed	3,730,234	0	0	0	3,730,234	
Total		625,845,175	593,559,268	1,061,073	0	31,224,834	l l

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

Provident or	From 4 B. Communication	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	ldiffication
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
PacifiCorp							
Attachment 1A - Accumulated Deferred I Schedule ADIT-281	Income Taxes (ADIT) Worksheet						
	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 281							
Electric:							
287960 Accelerated Poli	llution Control Facilities Depreciation	(208,722,047)	(208,722,047)	0	0		Depreciation on pollution control facilities.
Rounding		0	0	0	0	(
Subtotal - p273		(208,722,047)	(208,722,047)	0	0	(
Less FASB 109 Above if not separately re		0	0	0	0	(
Less FASB 106 Above if not separately re	removed	0	0	0	0	()
Total	<u> </u>	(208,722,047)	(208,722,047)	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

- 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 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 A	DIT-282						
				_	_	_	
	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 28	2						
Electric:							
287301	105.471 UT Klammath Relicensing	13,399,273	13,399,273	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		Regulatory liability related to removal costs.
287605	105.100 30% Capitalized Labor Costs	30,117,464	30,117,464	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		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		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	(Book-tax difference for book depreciation.
287605	105.122 Repair Deduction	(254,963,303)	(254,963,303)	0	0	(Display the price of the process of the process of the process and the process of the process and the process and the process are deductible in the period they are paid and incurred.

D

E

F

G

C

Gas, Prod,

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0		O 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		Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	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		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		Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	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		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		Book-tax basis difference for the capitalization of interest for income tax purposes.

			Tatal	Gas, Prod,	Turnamiarian	Dlant	Laban	
Description		Form 1 Reference	Total Company	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	•	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		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	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	'	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0		O 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		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	,	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		Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	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		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		PowerTax Report #257: Transmission Book Allocation Group.

	Α	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
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		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		Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	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	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	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	
Subtotal - p275		(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
	f not separately removed	(282,794,830)	(282,794,830)	0	0	0	
	f not separately removed	0	0	0	0	0	
Total		(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

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

	Α	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
PacifiCorp							
Attachment 1A - Accumulated Def	ferred Income Taxes (ADIT) Worksheet						
200000000000000000000000000000000000000	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283							
Regulatory Assets:							
287570 415.701 Regulato	ny 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 Regulato	rry Asset - Lake Side Liq.	(360,438)	(360,438)	0	0		O 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 Regulato	ry Asset Balance Reclass	(3,404,854)	(3,404,854)	0	0		Reclass of miscellaneous regulatory assets/liabilities that

2,310,380

(537,341)

209,308

2,310,380

(537,341

209,308

0

415.820 Contra Pension Regulatory Asset MMT & CTG _OR

415.824 Contra Pension Regulatory Asset MMT & CTG _CA

415.825 Contra Pension Regulatory Asset CTG - WA

415.822 Regulatory Asset _ Pension MMT -UT

287579

287581

287582

have flipped to debit/credit

 Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for

the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.

Regulatory asset established for the California allocated share of

a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

 Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.

balances.

Description		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		D 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	,	D 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		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	,	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	,	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		D 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	,	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	,	D 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		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		Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.

				Gas, Prod,				
D		Francisco A Bulliano	Total	Dist Or Other	Transmission	Plant	Labor	leastification
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287635	415.500 Cho	Illa Plant Transaction Costs-APS Amortization	(1,952,369)	(1,952,369)	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	C	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		Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b ARC	O Regulatory Assets	(21,044,362)	(21,044,362)	0	0	C	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100 ID D	Deferred Intervenor Funding	(26,264)	(26,264)	0	0	C	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287649	730.170 Reg	gulatory assets - FAS 133	(45,681,406)	(45,681,406)	0	0	C	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 Coa	al Pile Inventory Adjustment	(516,233)	(516,233)	0	0	C	Regularry asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287685	425.380 BPA	A Idaho Balancing Account	(97,621)	(97,621)	0	0	C	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 Reg	gulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	0	0	C	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280 Reg	gulatory Asset - FAS 158 Post Ret. Liability.	(66,119,587)	(66,119,587)	0	0	C	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description		Company	Related	Related	Related	Related	Justification
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-Powerdale	(871,993)	(871,993)	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	(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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287861	415.857 ID - Deferred Overburden Costs	(64,225)	(64,225)	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		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		O 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		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		O 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		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		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 G Gas, Prod,

		T-1-1	Gas, Prod,	-	Di	1.1	
Description	Form 1 Reference	Total Company	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		O Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842 Tax Adj on Post-Retirement Benefits ID	(155,596)	(155,596)	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		O 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		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		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		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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287879	415.898 Deferred Coal Costs - Naughton Contract Settlement	(2,089,057)	(2,089,057)	0	0		O 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		O Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705 Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	0	0		O Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287882	415.876 Deferred Excess Net Power Costs - OR	(1)	(1)	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		O 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	,	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		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		O 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	,	O 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 Gas, Prod,

				Gas, Prod,				
			Total	Dist Or Other	Transmission	Plant	Labor	
Description		Form 1 Reference	Company	Related	Related	Related	Related	Justification
287889	415.883	Deferral of Renewable Energy Credit - WY	(537,233)	(537,233)	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		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		 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		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		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		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		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		
287964	100.120	Reg Asset - Income Tax Property Flow-through	(172,965,664)	(172,965,664)	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 booktax differences reverse and result in higher taxable income as compared to book income.
Other: 287575	425.125	Deferred Coal Cost - Arch Settlement	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	В	C Gas, Prod,	D	E	F	G
Description	Form 1 Reference	Total Company	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
	125.250 TGS Buyout	(41,597)	(41,597)	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 4	125.280 Joseph Settlement	(265,032)	(265,032)	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 4	125.360 Hermiston Swap	(1,536,674)	(1,536,674)	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 2	210.100 Prepaid Taxes - OR PUC	(306,818)	(306,818)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664 2	210.120 Prepaid Taxes - UT PUC	(845,489)	(845,489)	0	0		Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665 2	210.130 Prepaid Taxes - ID PUC	(102,219)	(102,219)	0	0		Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669 2	210.180 Prepaid Membership Fees	(1,677,332)	(1,677,332)	0	0		Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675 7	740.100 Post Merger Loss-Reacquisition Debt - Addback	(3,606,405)	(3,606,405)	0	0		O 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 2	210.200 Prepaid Taxes - Property Taxes	(7,389,066)	0	0	(7,389,066)		Book-tax difference associated with the timing of deductibility of property taxes.

A B C D E F G Gas, Prod,

Description	n 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
287772	505.800 State Tax Deduction on Fed TR	(15,723)	(15,723)	0	0	0	income tax purposes. 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
287892	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	balance. 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 differeces 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 differeces associated with Pollution control project costs - contra reg asset -WA.

	A	В	C Gas, Prod,	D	E	F	G
		Total	Dist Or Other	Transmission	Plant	Labor	Ladenada
Description 287896	Form 1 Reference 415.875 Def Net Power Costs - UT	Company	Related	Related	Related	Related	Justification
287896	415.6/5 Del Net Power Costs - UT	(9,329,103)	(9,329,103)	Ü	U	U	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		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	
Subtotal - p27		(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)
	9 Above if not separately removed	(172,965,664)	(172,965,664)	0	0	0	
	6 Above if not separately removed	0	0	0	0	0	
Total		(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)

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 E

- 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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant	
Plant Related		Allocator	
Real Property	115,829,256	71110001101	
Possessory taxes	417,216		
1 Total Plant Related	116,246,472	22.0391%	25,619,696
		Wages & Salary	
Labor Related		Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	7.3399%	(
		Net Plant	
Other Included		Allocator	
Annual Report	63,274		
Total Other Included	63,274	22.0391%	13,945
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	116,309,746	=	25,633,64
Currently Excluded			
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		
5 Subtotal Excluded Taxes	44,573,205		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	160,882,951		
Total Other Taxes			
7 114.14c	160,882,952		
8 Difference (Line 6 - Line 7)	(1)		

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

	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,565,816
2	Pole Attachments - Transmission Related			227,830
3	Distribution Underbuild - Transmission Related		detail below	555,768
4	Various Rents - Transmission Related			941,106
5	Miscellaneous General Revenues		detail below	226,22
6	Account 454 subtotal		(Sum Lines 1-5)	5,516,741
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	25,022,479
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the	Note 0		•
	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		Attachment 13	107,669,151
	received by Transmission Owner		Attacriment 13	107,009,131
10	Facilities Charges including Interconnection Agreements	Note 2		0
11	Transmission maintenance revenue		Account 456.2	864,422
12	Account 456 subtotal		(Sum Lines 7-11)	133,556,052
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	139,072,793
			(Odili Elilos o d 12)	139,072,793
	Detail for selected items above		(Guill Ellies & 412)	139,072,793
	Detail for selected items above Miscellaneous General Revenues		(Guill Ellies V V 12)	139,072,793
	Miscellaneous General Revenues		(Guil Entes 9 & 12)	
			(Guil Ellies V V 12)	115,706
	Miscellaneous General Revenues Rents - general		(Guil Ellies V V 12)	115,706 2,966,378
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases		(Guil Ellies V V 12)	115,706 2,966,378 0
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS		(Guil Ellies V V 12)	115,706 2,966,378 0 3,082,084
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue		(Guil Ellies V V 12)	115,706 2,966,378 0 3,082,084
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Guil Entes 9 & 12)	115,706 2,966,378 0 3,082,084 7.34%
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Guil Entes 9 & 12)	115,706 2,966,378 0 3,082,084 7,34% 226,221
	Miscellaneous General Revenues Rents - general One Utah Center and North Temple Office leases Rent revenue - CSS Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		fixed	115,706 2,966,378 0 3,082,084 7.34%

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 B	Return and Taxes with 100 Basis Point incre 100 Basis Point increase in ROE at 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below	299,737,086 1.00%
Return Ca	alculation		Notes	Reference (Appendix A Line or Source)	
117 118 119	Debt percent Preferred percent Common percent	Total Long Term Debt Preferred Stock Common Stock	,	(Line 90 / (Lines 90 + 110 +116)) (Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	49.74% 0.30% 49.97%
120 121 122	Debt Cost Preferred Cost Common Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 103 / Line 96) (Line 111 / Line 110) Fixed plus 100 basis points	5.38% 5.06% 10.80%
123 124 125 126	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common Rate of Return on Rate Base (ROR)	Total Long Term Debt (WCLTD) Preferred Stock Common Stock		(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122) (Sum Lines 123 to 125)	2.68% 0.02% 5.40% 8.09%
127	Investment Return = Rate Base * Rate of	Return		(Line 52 * Line 126)	213,160,396
128 129 130 131 132 133	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Co p = percent of federal income tax d T CIT = T / (1-T) 1 / (1-T)			Per state tax code	35.00% 4.54% 0.00% 37.95% 61.16%
134 135	ITC Adjustment Amortized Investment Tax Credit ITC Adjust. Allocated to Trans	Grossed Up		Attachment 5 (Line 134 * (1 / (1 - Line 131)	(408,010) (657,561)
136	Income Tax Component =	CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =			87,234,251
137	Total Income Taxes				86,576,690

Plant in Service Workshee

	Service Worksheet					
Attachme	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1	December	206.58b		2011	4,500,418,059	-
	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	
	December	207.58g		2012	4,724,913,520	-
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	4,580,629,235	Appendix A input
	Calculation of Distribution Plant In Service	Source		Year	Balance	
15	December	206.75b		2011	5,678,900,414	-
	January	Monthly Balances		2012	5,695,368,314	
	February	Monthly Balances		2012	5,707,238,901	
	March	Monthly Balances		2012	5,719,972,799	
	April	Monthly Balances		2012	5,734,227,766	
	May	Monthly Balances		2012	5,747,319,951	
	June	Monthly Balances		2012	5,790,230,639	
	! July	Monthly Balances		2012	5,800,530,449	
	August	Monthly Balances		2012	5,812,910,715	
	September	Monthly Balances		2012	5,819,506,988	
	October	Monthly Balances		2012	5,831,810,966	
	November	Monthly Balances		2012	5,840,144,023	
	December	206.75g		2012	5,852,985,088	
	Distribution Plant In Service	(sum lines 15-27) /13		True-up	5,771,626,693	
		(8411111188 18 21)718		rido ap	0,111,020,000	
	Calculation of Intangible Plant In Service	Source		Year	Balance	
20	December December	204.5b		2011	853,462,120	_
30		204.5g		2012	854,419,426	_
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	853,940,773	Appendix A input
	mang.sio i lant in ooi tioo	(84111 111100 20 00 00) 72	(11010 11)	rido ap	000,010,110	, pponda, / inpd.
	Calculation of General Plant In Service	Source		Year	Balance	
32	December	206.99b		2011	1,316,569,190	
33		207.99g		2012	1,359,148,793	-
18 34		(sum lines 32 & 33) /2	(Note N)	True-up	1,337,858,992	Appendix A input
10 34	General Flank III Get vice	(Suit iii les 32 & 33) /2	(INOIG IN)	True-up	1,337,030,992	Appendix A input
	Calculation of Production Plant In Service	Source		Year	Balance	
25	December	204.46b		2011	10,420,953,789	
	December January	Monthly Balances		2011	10,420,953,789	-
	February	Monthly Balances		2012	10,423,348,502	
	February 3 March	Monthly Balances		2012		
		Monthly Balances		2012	10,493,193,177	
	April May			2012	10,598,012,404	
	May	Monthly Balances		2012	10,630,028,266	
	March	Monthly Balances			10,761,195,114	
	. April	Monthly Balances		2012	10,762,633,261	
	S August	Monthly Balances		2012	10,763,032,523	
	September	Monthly Balances		2012	10,779,756,274	
	October	Monthly Balances		2012	10,858,311,682	
	November	Monthly Balances		2012	10,913,833,674	
47		204.46g		2012 True up	10,942,646,469	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	10,674,509,311	
I						
	Florido Diona Cold	200 400-				
49	Electric Plant Sold	206.102g			0	-
	Taral Bloods On the	(Al	T	00 040 === =:	Access P. Adversar
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	23,218,565,004	Appendix A input

Accumulated Depreciation Worksheet

	ted Depreciation Worksheet					
Attachme	at A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51	December	Prior year 219.25c		2011	1,224,958,546	-
	January	Monthly Balances		2012	1,231,505,640	
		Monthly Balances			1,237,889,516	
	February			2012		
	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		Monthly Balances		2012	1,250,546,804	
	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		Monthly Balances		2012	1,275,280,246	
62		Monthly Balances		2012	1,280,916,628	
63		219.25c		2012	1,285,912,340	
25 64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,253,487,887	Appendix A input
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
65		Prior year 219.26c		2011	2,160,071,158	
66		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	
	April	Monthly Balances		2012	2,194,659,202	
	May	Monthly Balances		2012	2,205,228,572	
	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	
	September	Monthly Balances		2012	2,243,117,227	
	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	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,215,019,909	
	Dioti Dation / todamatatoa Doproviation	(00111111100 00 11)/10		1140 45	2,210,010,000	
					5.	
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
79	December	Prior year 200.21c		2011	497,114,807	-
80	December	200.21c		2012	500,799,794	_
	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up		Appendix A input
0 01	Accumulated intangible Depreciation	(3diff liftes 73 & 00) /2	(INOTE IN)	True-up	430,337,301	Appendix A input
I	Calculation of General Accumulated Depreciation	Source		Year	Balance	
82	December	Prior year 219.28c		2011	477,043,369	_
83		219.28c		2012	500,908,590	_
	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Noto NI)			Appendix A input
∠0 84	Accumulated General Depreciation	(Suiti IIIIes 02 & 03) /2	(Note N)	True-up	400,970,979	Appendix A mighat
I	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
85		Prior year 219.20 through 219.24		2011	3,200,107,939	
86		Monthly Balances		2012	3,220,175,348	
87		Monthly Balances		2012	3,234,942,105	
88		Monthly Balances		2012	3,223,241,761	
89	April	Monthly Balances		2012	3,215,634,877	
	May	Monthly Balances		2012	3,233,421,900	
				2012		
91		Monthly Balances			3,248,584,557	
	July	Monthly Balances		2012	3,268,093,063	
93	August	Monthly Balances		2012	3,282,925,461	
94		Monthly Balances		2012	3,304,424,075	
	October	Monthly Balances		2012	3,324,426,932	
96		Monthly Balances		2012	3,334,857,207	
97		219.20 through 219.24		2012	3,349,770,759	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	3,264,661,999	
I	•					
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	7 222 145 774	Appendix A input
, 99	Accumulated Depreciation (10tal Electric Flam)	(Suiti III 105 04, 10, 04, & 30)	(INOTE INI)	iiue-up	1,222,143,174	Appendix A milyar
1						
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	7,721,103,075	
1						

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount
Undistributed Stores Expense	Prior Year 227.16c 0
39	Current Year 227.16c 0 (Note N) Appendix A input True-up 0 beg-of-year and end-of-year average
Construction Materials & Supplies	Prior Year 227.5c 106,787,597
42	Current Year 227.5c 83.816.884 (Note N) Appendix A input True-up 95,302,241 beg-of-year and end-of-year average
Transmission Materials & Supplies	Prior Year 227.8c 507,347 Current Year 227.8c 750,972
45	(Note N) Appendix A input True-up 629,160 beg-of-year and end-of-year average

ITC Adjustment

TO Adjustment					
A CALL OF DESCRIPTION AND A CONTRACT OF THE CO		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	related portion	input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(1,851,300)	22.04%	(408,010)	
		(1,001,000)		(,	
Rate Base Adjustment					
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	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
Land Held for Future Use							
		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
23	(Notes B & L)	Appendix A input	True-up		2,996,636		beg-of-year and end-of-year average
				•		<u> </u>	

Adjustments to A & G Expense

	is to A & C Expense				
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Exclu	uded 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			17,516	
			component of 335.1b		
	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	
PBO	P				
	Fixed PBOP expense		FERC Authorized	15,236,246	
	Actual PBOP expense		Attachment 17	112,598	
58	Adjusted total (Current year actual)		Appendix A Input		Authorized minus Att 17 = Current year actual PBOP expense
30	Adjusted total (OdiTeTit year actual)		Appendix A Input	13,123,040	AdditionZed militus Att 17 = Oditient year actual 1 BOT expense
Dron	erty Insurance				
Prope			323.185b	40 404 040	
70	Property Insurance Account 924	AL (. 5)		16,404,849	
70		(Note F)	Appendix A Input	16,404,849	

Regulatory Expense Related to Transmission Cost Support

	Lie W. Description Nature From No. 4 Description		Form No. 1		Non-transmission	
	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions tly Assigned A&G		Amount	Appendix A input	Related	Details
	insmission 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	2,040,017	2,983,740	
	Transmission Rate Case	350.34d	757,804	757,804	,,	
	Other Regulatory	350.35d	365,986	317,935	48,051	
67	Total	sum	6,151,047	3,119,256	3,031,791	-

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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 Safety Related Amount Appendix A Input	Non-safety Related Details
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	4,948 0	4,948 Based on FERC 930.1 download

Education and Out Reach Cost Support

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

Multistate worksheet

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

Adjustments to Transmission O&M

					Fransmission Related	
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustments	Appendix A input	Details
53	Transmission O&M	321.112b	206,484,082	0	206,484,082	
	Adjustment for Ancillary Services Accounts 561-561.5					
	(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	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	7,823,366	0	7,823,366	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	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
Ne	t Revenue Requirement	
166	Facility Credits under Section 30.9 of the OATT	Appendix A Input
168	Interest on Network Upgrade Facilities	1,455,682 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base					
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
		Prior Year	Enter negative	(54,006,438)	
		Current Year	Enter negative	(47,435,078)	
50 Network Upgrade Balance	(Note N)	Appendix A input	True-up	(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	
Transmission	n Plant				
Deprecia	iation expense (403)	(Note H)	336.7b	86,537,884	
Amortiza	ation of limited term electric plant (404)	(Note H)	336.7d	0	
76 Tran	nsmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	86,537,884	Appendix A Input
General Plant	t				
Deprecia	iation expense (403)	(Note H)	336.10b	38,203,550	
Amortiza	ation of limited term electric plant (404)	(Note H)	336.10d	2,357,362	
77 General	I Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,560,912	Appendix A Input
Intangible pla	ant				
Amortiza	ation of limited term electric plant (404)	(Note H)	336.1d	41,692,182	
Amortiza	ation of other electric plant (405)	(Note H)	336.1e	0	
78 Tota	al Intangible Amortization	(Note H)	sum	41,692,182	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	
61	Goodnoe Hills Settlement - WY (24) Lake Side Settlement - WY (38) Total	2012 2012	232.1.15e 232.1 5e sum	21,250 27,429 48,679	Appendix A Input

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Instruc	tion Summ	ary	
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 CWIP 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 CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)

Action
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
Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)

TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Month's 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										CMP
	(A) Monthly Additions	(B) Monthly Additions	(C) Monthly Additions	(D) Monthly Additions	(E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(I) Monthly Additions	(J) Monthly Additions	(K) Monthly Additions
	Other Transmission PIS (EXCLUDING GATEWAY)		Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Total (Segments B-H)	Transmission CWIP (Gateway only)
CWIP Balance Dec (prior year)											-
Jan	-						-	-	-	-	-
Feb										-	
Mar										-	
Apr										-	
May	-						-	-	-	-	-
Jun										-	
Jul										-	
Aug	-									-	-
Sep	-						-	-	-	-	-
Oct										-	
Nov											-
Dec	-						-	-	-	-	-
Total	•										•

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in Formula	
3	April	real 2	S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
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) S - Rev Req based on Prior Year data	Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconcilation - actual data Result of Formula for Reconcilation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
			\$ - Schedule 1 Reconciliation	

(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWIP	Transmission CWIP	Input/Tot
Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
	-	-			-	
	-	-			-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
•	-	-		-	-	
•	-	-		-	-	
			-		-	

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

Weighting

Not for true-up Not for true-up

stimated Life		58
Estimated Depreciation	n 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 Depr	eciation for Attachment 7	

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate		ntributions in Aid	of Construction (CIAC)													
3	A	Formula Line 157		Net Plant Carrying (Charge without D	epreciation					11.5775%							
4	B C	164	1				without Depreciation				12.2154% 0.6379%							
5	-			Line B less Line A							0.6379%							
6	FCR if CIAC	158		Net Plant Carrying (Charge without D	epreciation Return	, nor Income Taxes				3.2066%							
•	The FOD																	
	The FCR resulting for Therefore actual reverse	enues collected in	n a year do not char	nge based on cost of	lata for subseque	ent years												
	In the True-up, the ac Columns and rows m	ctual depreciation hav be added to a	n expense will be us accommodate more	sed. projects														
				Transmission CWIP			ansmission PIS Actual:		Tra	ansmission PIS Proje	ction				Ī			
8 Useful life of the project	Life		(1	Energy Gateway only)		58.00	rgy Gateway Segment B	-n)	58.00	ergy Gateway Segmen	II B-FI)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE From line 3 above if "No" on line 13 and from	Increased ROE (basis po	oints)	0			50			50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		11.5775% 11.5775%			11.5775% 11.8965%			11.5775% 11.8965%			11.5775% 11.5775%						
13 13 Month Net Plant or CWIP Balance	Investment		-			819,904,112			-	-		-						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense	-			14,136,278			-			-						
			13 Month Net			13 Month Net			13 Month Net			13 Month Net						Transmission Incentive
			Plant or CWIP			Plant or CWIP			Plant or CWIP			Plant or CWIP				Incentive		Credit
15	W 9.8 % ROE	Invest Yr 2010	Balance	Depreciation	Revenue	Balance 287,225,425	Depreciation 4,836,783	Revenue 38,090,379	Balance	Depreciation	Revenue	Balance -	Depreciation	Revenue	Total \$ 38,090,379	Charged	Without Incentive \$ 38,090,379	(incentive minus without)
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	39,006,499	-	-	-	-	-		\$ 39,006,499	\$ 39,006,499		\$ 916,120
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-	-		784,113,653 784,113,653	13,727,954 13,727,954	104,508,909 107,009,879		-	-	-	-		\$ 104,508,909 \$ 107,009,879	\$ 107,009,879	\$ 104,508,909	\$ 2,500,971
19 20	W 9.8 % ROE W Increased ROE	2012 2012	-	-		785,864,997 785,864,997	13,960,855 13,960,855	104,944,572 107,451,128	-	-	-	-	-		\$ 104,944,572	\$ 107.451.128	\$ 104,944,572	\$ 2,506,557
21	W 9.8 % ROE	2012		-		819,904,112	14,824,864	107,451,126	-						\$ 107,451,128 \$ 109,749,469	\$ 107,451,126	\$ 109,749,469	\$ 2,500,557
22 23	W Increased ROE W 9.8 % ROE	2013 2014	-	-		819,904,112	14,824,864	112,364,595	-	-	-	-	-		\$ 112,364,595 \$	\$ 112,364,595	•	\$ 2,615,126
23 24	W Increased ROE	2014		-		-	-				-			-	s -	\$ -	\$ -	\$ -
25 26	W 9.8 % ROE W Increased ROE	2015 2015	-	-		-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	•
27	W 9.8 % ROE	2016	-	-		-	-		-	-	-	-	-		s -	• -	\$ -	•
28 29	W Increased ROE W 9.8 % ROE	2016 2017	-	-		-	-	-	-	-	-	-	-	-	\$ - \$ -	\$ -	•	\$ -
30	W Increased ROE	2017	-	-		-	-	-	-		-	-			s -	\$ -	•	\$ -
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-	-		-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	•
33	W 9.8 % ROE	2019	-	-		-	-	-	-	-	-	-			\$ -	•	\$ -	•
34 35	W Increased ROE W 9.8 % ROE	2019 2020		-			-			:			:		\$ - \$ -	\$ -	٠.	\$ -
36	W Increased ROE	2020	-	-		-	-	-	-	-	-	-			\$ -	\$ -	•	\$ -
37 38	W 9.8 % ROE W Increased ROE	2021 2021	-	-		-	-	-	-	-	-	-	-	-	\$ - \$ -		\$ -	•
39	W 9.8 % ROE	2022	-	-		-	-	-	-	-	-	-			\$ -		\$ -	•
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-	-		-	-			-	-	-	-		\$ - \$ -	\$ -	•	\$ -
42	W Increased ROE	2023	-	-		-	-		-	-	-	-	-	-	\$ -	\$ -	•	\$ -
43 44	W 9.8 % ROE W Increased ROE	2024 2024		-			-			:			:		\$ - \$ -	ς .	\$ -	s .
45	W 9.8 % ROE	2025	-	-		-	-	-	-	-	-	-	-	-	\$ -	•	\$ -	•
46 47	W Increased ROE W 9.8 % ROE	2025 2026		-			-			-			-		\$ - \$ -	\$ -	s .	\$ -
48	W Increased ROE	2026		-			-			-			-		S -	\$ -		\$ -
49 50	W 9.8 % ROE W Increased ROE	2027 2027		-			-	-		-			-		\$ - \$ -	s -	\$ -	s -
51	W 9.8 % ROE	2028	-	-		-	-	-	-	-	-	-	-		\$ -		\$ -	
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-	-		:	-			-			-		\$ - \$ -	\$ -	s -	5 -
54	W Increased ROE	2029	-	-		-	-	-	-	-	-	-	-		\$ -	\$ -		\$ -
55 56						-				-		-				ş <u>-</u>	\$ -	\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

		Oregon		Washingt	on	Californ	ia	Utah		Wyoming	3	AZ, CO, MT	, NM	Idaho		Company
Row A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)	(o)
2 35. 3 35. 4 353. 5 35. 6 35. 7 35. 8 356. 9 35.	2 Land Rights 2 Structures and Improvements 3 Station Equipment 7 Supervisory Equipment 1 Towers and Fixtures 5 Poles and Fixtures 6 Overhead Conductors and Devices 2 Clearing & Grading 7 Underground Conduct 8 Underground Conductors and Devices 9 Roads & Trails	(-)	(=)		(-)		V,		(-)	V	v	V	V	(***	(-)	1.35% 1.31% 1.75% 3.78% 1.56% 2.63% 2.25% 1.40% 1.65% 1.64%
14 39 15 390. 16 39 17 391. 18 39 19 39	Unclassified Transmission Land Rights Structures and Improvements Structures and Improvements Coffice Panels Office Furniture and Equipment Office Furniture and Equipment Torice Equipment Torice Equipment Land Tools, Shop and Garage Equipment Laboratory Equipment	- 70,236,869.34	0.00% 2.21%	11,071,248.84	0.00% 3.80%	2,075,185.84	0.00% 2.38%	69,903.26 89,087,882.99	2.32% 2.18%	74,341.83 10,036,913.24	2.01% 3.03%	383,797.68	0.00% 2.06%	4,867.64 12,177,993.87	2.01% 2.12%	2.03% 6.67% 5.00% 20.00% 4.00% 4.17% 5.00%
22 397.	7 Communication Equipment 2 Communication Equipment - Mobile Radio Equipment 8 Miscellaneous Equipment Unclassified General	2,031,190.46	4.06% 4.37%	17,960,688.89 311,406.55	5.24% 5.49%	5,934,974.25 242,652.10	4.15% 5.15%	107,368,904.75 2,681,932.21	4.09%	48,181,963.45 2,246,855.06	5.40% 5.46%	3,902,063.79 77,770.70	3.18%	18,634,480.24 437,909.10	3.79% 3.81%	9.09% 5.00%
26 30	2 Franchises and Consents 3 Miscellaneous Intangible Plant 1 Leasehold Improvements - Gen															5.81% 5.02% 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

I						(OATT (Part III - Net	work Service)						
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
								Noble						
				BPA Clarke	BPA: Benton	BPA Oregon		Americas/						
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	Tri-State	(Sempra)	Basin Electric	Black Hills	USBR	WAPA		
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		Total NFO
RS / SA		SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175		
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		
j1	j2	j3	j4	j5	j
			Western Area		
			Power		
UAMPS	UMPA	Deseret	Administration	APS	
OS	OS	OS	OS	OS	Total OS
RS 297	RS 637	RS 280	RS 262/RS 263	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

						OA	TT Part II Long-Ter	m Firm Point-to-Po	oint Transmission	Service						
Column	g1	g2	g3	g4	g5	g6	g7	g8	g19	g10	g11	g12	g13	g14	g15	g
		Black Hills,					Raser-				Seattle City					
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	Intermountain	Powerex	NextEra:	State of SD	Light	Losses	Powerex	Powerex	Powerex	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 509	SA 169	SA 552	SA 706	SA 289		SA 700	SA 701	SA 702	
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	50	5,045
May	4,347	50	18	56	-	30	11	80	99	4	-	200	50	50	50	5,045
Jun	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	50	5,392
Jul	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	50	5,392
Aug	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	50	5,392
Sept	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	50	5,392
Oct	4,624	50	18	56	75	30	11	80	80	4	-	214	50	50	50	5,392
Nov	3,621	50	18	56	-	30	11	80	99	4	-	169	50	50	50	4,288
Dec	3,621	50	18	56	-	30	11	80	99	4	-	169	50	50	50	4,288
Total	52,097	600	216	672	375	360	132	960	1,093	48	12	2,410	450	450	450	60,325
Ave 12CP	4,341	50	18	56	31	30	11	80	91	4	1	201	38	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

FERC Account	Account Number	Description	Balance
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 i	nput: Total Accumulated Amortization	(500,799,794)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2012

FERC Account	Account Number	Account Description	Category	P	rior Year-end Balance	Cur	rent Year-end Balance	Вс	Y-EoY Average		Other	100% Transmission	Pla	ant-related	Lab	or-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$	1,079,295	\$	1,004,672	65	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						\$	38,9
	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						\$	160,1
	132055	Prepaid Employee Benefit Costs	Labor-related	\$	2,880,000	\$	2,355,237	65	2,617,619						\$	2,617,6
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$					\$,		
	132723	I/C 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		Other	\$	96.055	\$	59,593	\$	77.824	\$	77,824					
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	S	-	S	363,240	\$	181,620	\$	181,620					
	132310		Plant-related	s	108.132	s	101.752	s	104,942	*	,		\$	104,942		
	132603	3 3 7	Other	\$	6.220	\$	5.184	\$	5.702	s	5,702		Ψ	101,012		
	132606		Other	4	12.071	\$	4,447	\$	8.259	\$	8,259					
	132620	Prepayments - Water Rights Lease	Other	S	1,339,162	6	985,248	\$	1,162,205	9	1,162,205					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	9	223.038	9	223,038	9 6	223,038	9 6	223,038					
	132621	Prepayments - Water Rights (Hintingth-Clev)	Other	\$	18,460	9	25,986	\$	22,223	9 6	22,223					
	132622	Prepaid OR Renewal & Habitat Restoration	Other	9	457,993	9	22,885	ş.	240,439	9 6	240,439					
		·	Other	9	3.716.957	9	,	\$		9 6						
	132650			2	-, -,)	4,070,918	-	3,893,937	٩	3,893,937		•	0.45.005		
	132700		Plant-related	\$	243,297	\$	248,693	\$	245,995	_			\$	245,995		
		Prepaid Pole Contact Rental	Other	\$	322,690	\$	-	\$	161,345	\$	161,345					
	132740		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		Labor-related	\$	836,371	\$	969,113	\$	902,742						\$	902,
	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						\$	313,0
	132910	Prepayments - Hardware & Software	Labor-related	\$	6,291,593	\$	7,862,531	\$	7,077,062						\$	7,077,0
	132926	Prepaid Royalties	Other	\$	832,957	\$	876,494	49	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)	S	_	\$	(188,306)	\$	(188,306)					
	116134		Other	\$	1.000.668	\$	_	S	500.334	\$	500,334					•
	116806	Current Federal Tax Correction Asset	Other	s	552.381	S	_	\$	276,191	\$	276,191					
	116807		Other	s	147,313	s	_	\$	73.657	\$	73,657					
	116826	Current State Tax Correction Asset	Other	6	58,273	S		\$	29.137	\$	29.137					
	116827	Current State Tax Correction Asset Current State Interest Tax Correction Asset	Other	9	25.103	S	-	\$	12.552	\$	12.552					
1653000	132303		Other	\$	2,698,759	\$	2,614,415	\$	2,656,587	e e	2,656,587					
1003000	132303			S	175,695	9	2,014,415	\$	2,050,587	9 6	87,847					
			Other	\$		\$	-	٠		\$						
4055000	203000		Other	\$	90,393		-	\$	45,197	\$	45,197					
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	-	\$	-	ъ	-					
				\$	-	\$	-	\$	-				_		_	
		Total Prepayments	l	\$	113,503,388	\$	45,371,059	\$	79,437,223	\$	50,625,722	\$ -	\$	17,701,879	\$	11,109,

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: Total - Transmission	2,996,636	2,996,636

		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

As Filed 1=Revenue credit 0=Denominator

Description	Revenue	MW	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: Total OS contract revenue credits	25,022,479	797.4	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	12,545,346
Third parties	3,144,029
Total short-term firm	15,689,375
Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	78,132,529
Third parties	13,847,247
Total short-term non-firm	91,979,776
Short term firm and non-firm	
PacifiCorp Commercial and Trading (C&T)	90,677,875
Third parties	16,991,276
Att. 3 input: Total short term-firm and non-firm revenue	107,669,151

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end) Current Year (month end)													
Appendix A	Operation to apply to monthly input columns at	Appendix A input value (result of operation specified in column to left on monthly																
Line	right		Description (Account)	Reference	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	
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 In, 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 69 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		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) LONG TERM ONLY	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	29,617,989	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	323,055	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, In 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	919	919	918	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, In 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 3 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) PREFERRED ONLY	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) PREFERRED ONLY	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) PREFERRED ONLY	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) PREFERRED ONLY	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 (enter positive)	2,049,848	Preferred Dividend	Form 1, pg 118, ln 29 c	(512,462)	0	0	(512,462)	0	0	(512,462)	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 (enter negative)	(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)

353.4 Class Assets	Acquisition value
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
Total 353.4 Class Assets	135,737,085
Wind Generation Facilities	76,258,230
34.5 kV Facilities	11,401,023
Appendix A input: Total Assets to Exclude	223,396,338

PacifiCorp Attachment 16 - Unfunded Reserves

Accounts with Unfunded customers (Dollar values in millions)

			Accrued	Liability:	Cha	rged to:	Prior year	Current Year >>											Current Year	True-up			By Cat	egory	
	Account Calculation		SAP Account	FERC	SAP Accoun	FERC	December month end	January month end	February month end	March month end	April month end	May month end	June month end	July				November month end	December			100%			т
scription roon DSM Loans NPV Unearned Income (Deferred Revenue)	Calculated	Reserve type Prefunded	289009	Account 253	301919 / 58593		month end		month end	month end (0,1)	month end (0.1)	month end (0.1)	month end (0,1)	month end (0.1)	montn end n	montn end (0.0)	month end (0.0)	montn ena (0,0)	month end (0.0)	13-month Average (0.1)	Category	Transmission	Plant	Labor	Other (0.064)
por Dom como rei y oriented income (Deterred Neverlae)	Culculated	Freidrided	203003	200	30131373033	400.227401	0.0	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	0				(0.004)
A FERC Interest C&T FERC Penalty	Estimate by PP Legal	Unfunded	248070	242	545510	426.3	(1.1	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(2.4)	0.0	(1.1)	Other				(1.112)
ver Litigation Reserve (Colstrip Settlement)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.4	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	Other				(0.419)
throwys PacifiCorp	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	(0.0)	Other				(0.008)
RC NOR - Notice of Alleged Violoations	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.0)	Other				(0.042)
A - Transfer Agreement	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.3)	(0.3)	0.0	0.0	(0.0)	Other				(0.043)
RC Transmission Relay Loadability - NOAV PRC-023-1		Unididad	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.0)	Other				(0.023)
ver Bell Tailings Litigation Reserve (Sheep Mountain Alliance)			248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.0)	Other				(0.015)
Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(120.3)	(9.3)	Other				(9.251)
S Wind Generation Inc Rock River 1 Curtailment Complaint	Estimate by CAT	Unfunded	248025	242	505214	555.63	(0.2		(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.206)
SCO Provision - Blundell billing disputes	Estimate by CAT	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.5)	(0.5)	(0.2)	Other				(0.152)
RC Northwest Refund Case - City of Tacoma	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	Other				(0.027)
RC Northwest Refund Case - Seattle City Light	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0		0.0	0.0	0.0	0.0	0.0	0.0	(0.3)	(0.3)	(0.3)	(0.3)	0.0	(0.1)	Other				(0.092)
hman Brothers Commodity Services Inc. Termination Agreement	Estimate by C&T	Unfunded	248025	242	505219	555.25	(0.1		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	Other				(0.010)
uries & Damages Reserve (General and Motor Liabilities) Risk		Unfunded	280311	228.21	545050	925	(5.5		(4.8)	(6.4)	(6.3)	(6.3)	(12.6)	(12.5)	(12.9)	(12.1)	(18.8)	(43.1)	(41.1)	(14.4)				(14.419)	(0.010)
ries & Dallages Reserve (General and Motor Clabilities) Kisi	1 COM	Official	200311	220.21	545050	925	(5.5)	(4.5)	(4.0)	(0.4)	(0.0)	(0.0)	(12.0)	(12.5)	(12.3)	(12.1)	(10.0)	(40.1)	(41.1)	(14.4)	CHOO			(14.410)	
vision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.6	(8.1)	(8.4)	(8.8)	(9.3)	(9.5)	(9.7)	(9.6)	(9.3)	(8.9)	(8.4)	(7.9)	(7.7)	(8.7)	Other				(8.713)
ovision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0		(0.4)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.4)	(0.0)	(0.0)	(0.0)	Other				(0.006)
ovision for Other A/R (Joint Use)	Accrual based on 100% of Fines & S	Unfunded	118155	172	301869	454.1	(0.3		(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	Other				(0.291)
d Debt Reserve - Pole Contracts	Uncollectible pole contact revenue -	Unfunded	118157	144	550776	904.2	(0.9		(0.9)	(1.0)	(1.0)	(0.9)	(1.0)	(0.9)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	Other				(0.963)
ovision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.0		(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.1)	(0.1)	(0.0)	Other				(0.035)
of Debt Reserve - Transmission	Known		118177	142	301970 / 3029		(4.6		(4.6)	(4.6)	(4.7)	(4.7)	(4.8)	(4.8)	(8.4)	(8.4)	(8.4)	(8.4)	(0.1)	(5.5)	Other				(5.528)
to Debt Reserve - Transmission rovision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	1181//	173	30197073029	440.1	(0.3		(0.3)	(0.3)	(0.2)	(0.3)	(0.2)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.9)	(0.3)	Other				(0.272)
ovision for Unbilled Revenue PP ovision for Unbilled Revenue RMP	Calculated and Known Items Calculated and Known Items	Unfunded	118200	173	301119	440.1 440.1	(0.4		(0.4)	(0.4)	(0.4)	(0.3)	(0.2)	(0.3)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	Other				(0.482)
Wision for Original Revenue RMF	Calculated and Known items	Unfunded	110300	173	301119	440.1	(0.4	(0.4)	(0.4)	(0.4)	(0.4)	(0.5)	(0.0)	(0.6)	(0.0)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	Outer				(0.462)
entory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(1.0	(1.0)	(1.0)	(1.6)	(1.6)	(1.4)	(0.8)	(0.8)	(0.6)	(0.7)	(0.5)	(0.5)	(0.6)	(0.9)	Other				(0.923)
entory Reserve - Power Supply entory Reserve - Power Delivery	Known - Calculated		120930	154.99	516900	707.1 / 707.2			(2.4)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.5)	(2.3)	(2.5)	Other				(2.488)
nstruction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(2.1		(1.9)	(1.9)	(1.6)	(1.6)	(1.8)	(1.7)	(1.9)	(3.7)	(3.8)	(4.1)	(5.2)	(2.5)	Other				(2.567)
		Unfunded																							
collectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.2	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	Other				(0.191)
vision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8	(2.8)	(2.9)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	Other				(2.841)
					500700																			(0.000)	
rual - Severance Payments	Known Calculated plus CEO Discretion	Unfunded	235190	232	500700	920	(0.0		(0.0)	(0.0)	(0.0)	(0.0)	(0.2)	(0.1)	(0.0)	(0.1)	(0.3)	(0.3)	(0.3)	(0.1)	Labor			(0.119)	
nual Incentive Plan (AIP)		Unfunded	235510	232		Follows Labo		(2.8)	(4.7)	(7.1)	(9.5)	(11.8)	(14.2)	(16.4)	(18.7)	(21.0)	(23.2)	(25.6)		(11.9)				(11.917)	
1(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labo			(0.4)	(0.6)	(8.0)	(0.9)	(1.0)	(1.2)	(1.2)	(1.5)	(1.6)	(1.7)	(1.8)	(1.3)	Labor			(1.280)	
Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.4)	(0.4)	(0.3)	(0.3)	(0.1)	Labor			(0.113)	
ironmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to	288601	253.99	140709	102	(0.1	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Other				(0.092)
IOTHERIAI EADRIES - Certifana Plant	Estimate by Environmental Engrg	Customers	200001	203.99	140709	102	(0.1	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Other				(0.032)
		Unfunded / Gains																							
ironmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Given Back to	288602	253.99	140709	102	(0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	Other				(0.049)
		Customers																							
		Unfunded / Gains																							
vironmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Given Back to	288603	253.99	140709	102	(0.0	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	Other				(0.044)
		Customers																							
	Calculated by Payroll		248181	242	500515		(13.0	(12.7)	(12.3)	(11.7)	(11.0)	(9.9)	(8.9)	(7.5)	(6.3)	(5.3)	(4.1)	(3.1)	(13.0)	(9.1)	Labor			(9.129)	
ation Accrual IBEW 57		Unfunded			500517	Follows Labo			(23)								(2.1)		(2.0)		Labor				
ation Accrual IBEW 125 ation Accrual IBEW 659	Calculated by Payroll Calculated by Payroll	Unfunded	248182 248183	242	500517	Follows Labo			(2.3)	(2.4)	(2.4)	(2.4)	(2.4)	(2.3)	(2.2)	(2.2)	(2.1)	(2.0)	(2.0)	(2.2)	Labor			(2.230)	
		Unfunded			500520 500515				(2.7)												Labor			(2.604)	
sonal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242		Follows Labo				(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)					
sonal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labo			(3.9)	(4.0)	(4.2)	(4.2)	(4.1)	(3.9)	(3.8)	(3.8)	(3.7)	(3.8)	(3.6)	(3.9)	Labor			(3.878)	
sonal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labo			(0.1)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	Labor			(0.140)	
sonal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labo			(16.2)	(15.9)	(16.5)	(16.3)	(16.2)	(15.8)	(15.4)	(15.4)	(15.3)	(15.4)	(15.3)	(15.8)	Labor			(15.803)	
k Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labo	r (6.5	(6.3)	(6.0)	(5.7)	(5.5)	(5.2)	(5.1)	(6.0)	(5.8)	(5.6)	(5.4)	(5.2)	(6.4)	(5.7)	Labor			(5.740)	
			202240	220.2	F01157	426.5			(0.0	(0.0	m.c	(0.0)	(0.0)	(0.7)	(2.2)	(2.2)	(2.2)	(m m)	(2.4)		04				(0.040)
olemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106		(2.4		(2.4)	(2.4)	(2.4)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)	(2.3)		(2.3)	Other			(4.000)	(2.343)
sion - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labo	r (1.2	(0.7)	(1.4)	(1.4)	(1.4)	(1.4)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(0.7)	(1.2)	(1.0)	Labor			(1.005)	
					501115															(====)	Labor			(
158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(58.5	(58.4)	(58.3)	(58.1)	(58.0)	(57.9)	(57.8)	(57.7)	(57.6)	(57.5)	(57.4)	(57.3)	(62.4)	(58.2)	Labor			(58.217)	
	0000 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Accum OCl/partially					146	14.6			14.4	14.4	14.3		14.3			14.1							
158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	ofsetting unfunded	299107	219			14.6	14.6	14.5	14.5	14.4	14.4	14.3	14.3	14.3	14.2	14.2	14.1	19.3	14.7	Labor			14.743	
		SFRP liability																							
112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(22.9	(30.4)	(30.5)	(30.3)	(30.2)	(30.3)	(30.1)	(30.2)	(29.9)	(29.8)	(29.7)	(29.7)	(31.7)	(29.7)	Labor			(29.682)	
atch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(4.1	(4.0)	(4.0)	(4.0)	(3.9)	(3.8)	(3.8)	(3.8)	(3.7)	(3.7)	(3.7)	(3.7)	(3.7)	(3.9)	Labor			(3.852)	
	-								()	()	(4.0)	(0.0)	(0.0)	()	(0.17)	()	(4)	()							
Totals							(150.0	1											(312.4)	(231.2)		0.000	0.000	(145.434)	(39.292)

(10,674,671)

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
7071000	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)
9084000	CUST SERV	(47,000)
9090000	INFOR/INSTRCT ADV	(47,000)
9200000	ADMIN & GEN SALARY	(175,728)
9350000	MAINT GENERAL PLNT	(6,000)
9330000	WAINT GENERAL FEINT	(6,000)
		0
		0
		0
		0
		0
	Attachment 5 input: Total PBOP	112,598
		112,330

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.