

June 13, 2013

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

RE: *PacifiCorp*
Compliance Filing, Docket No. ER11-3643-___

Dear Secretary Bose:

Pursuant to the May 23, 2013 letter order issued by the Federal Energy Regulatory Commission (“FERC” or the “Commission”) in the above-captioned proceeding,¹ PacifiCorp hereby submits this compliance filing in eTariff format pursuant to Order No. 714² to incorporate into PacifiCorp’s Open Access Transmission Tariff (“OATT”) the approved tariff revisions from PacifiCorp’s February 22, 2013 Settlement Agreement.

1. Introduction

On May 26, 2011, as amended on a limited basis on June 9, 2011, PacifiCorp filed revised tariff sheets with the Commission to adopt and implement a cost-of-service formula rate for Network Integration Transmission Service (“NIT Service”), Point-To-Point Transmission Service (“PTP Service”), and Ancillary Service Schedule 1 (Scheduling, System Control and Dispatch Service) under its OATT. PacifiCorp’s filing also proposed to amend its OATT to: (1) revise the rates for Ancillary Service Schedules 2, 3, 5 and 6; (2) add a new Schedule 3A to provide for Generator Regulation and Frequency Response Service; (3) revise the transmission service real power loss factors in Schedule 10; and (4) modify and add certain definitions in Section 1. In an order issued August 8, 2011, the Commission accepted for filing and suspended the proposed tariff sheets for a five-month period to become effective December 25, 2011, subject to refund and the outcome of hearing and settlement judge procedures.³

¹ *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013) (the “May 23 Order”).

² *Electronic Tariff Filings*, Order No. 714, FERC Stats. & Regs. ¶ 31,276 (2008).

³ *PacifiCorp*, 136 FERC ¶ 61,092 (2011), *reh’g denied* 137 FERC ¶ 61,147 (2011).

On February 22, 2013, PacifiCorp, on behalf of itself and the other parties, filed a Settlement Agreement resolving all issues in the above-referenced proceeding. PacifiCorp appended clean and redlined revised OATT tariff sheets to the Settlement Agreement, with the parties' understanding that the settlement rates shall be made effective as of December 25, 2011. Section 3.9 of the Settlement Agreement contains a commitment by PacifiCorp to make a compliance filing in eTariff format within 30 days of a Commission order approving the Settlement Agreement. On March 26, 2013, the Settlement Judge certified the uncontested settlement.⁴ In the May 23 Order, the Commission approved the Settlement Agreement, finding the settlement to be fair and reasonable and in the public interest.⁵

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, pending Commission action on the Settlement Agreement. On February 28, 2013, the Chief Administrative Law Judge issued an order granting the Interim Rate Motion with staggered effective dates, beginning March 1, 2013.⁶

2. Description of Compliance Filing

In compliance with the May 23 Order, PacifiCorp hereby submits via eTariff the following revised sections, attachments, and schedules of its OATT, which reflect the rates, terms, and conditions agreed upon by the parties to the Settlement Agreement:

- Section 1
- Attachments H-1 and H-2
- Schedules 1, 2, 3, 3A, 5, 6, 7, 8, and 10⁷

When PacifiCorp filed the Settlement Agreement, the version of OATT Attachment H-2, PacifiCorp's Formula Rate Implementation Protocols, referred to Attachments 1 to 18 of PacifiCorp's Formula Rate. In fact, there are 17 Attachments to the Formula Rate. In this compliance filing, PacifiCorp is including this revision to the filed version of OATT Attachment H-2.

⁴ *PacifiCorp*, 142 FERC ¶ 63,023 (2013).

⁵ May 23 Order at P 4.

⁶ *PacifiCorp*, Letter Order, Docket Nos. ER11-3643-000, *et al.* (Feb. 28, 2013).

⁷ The redlines for Schedules 3 and 3A compare the versions filed May 26, 2011, as amended June 9, 2011, with the versions submitted with the Settlement Agreement on February 22, 2013. The proposed amendments to Schedules 3 and 3A filed with the Commission on April 1, 2013 – and which are still pending in Docket No. ER13-1206-000 – are not contemplated in the versions of Schedules 3 and 3A submitted as part of this compliance filing.

In addition, PacifiCorp identified some non-substantive “clean up” items to address in the version of OATT Attachment H-1, PacifiCorp’s Formula Rate model, appended to the Settlement Agreement, including: (1) correction of several typographical errors and headings in the Formula Rate, and (2) revision to the formatting of several FERC Form No. 1 references in the Formula Rate. In this compliance filing, PacifiCorp is including these revisions to the filed version of OATT Attachment H-1. None of these revisions alters the method of calculation of PacifiCorp’s Formula Rate.

As noted above, in accordance with the Interim Rate Motion, the rates for service provided under the OATT were made effective on an interim basis on a staggered schedule. Consistent with the May 23 Order, PacifiCorp shall make all necessary refunds and adjustments consistent with the Settlement Agreement.⁸

In addition to this transmittal letter, the compliance filing includes clean and red-lined versions of the revised sections of PacifiCorp’s OATT, as described above. Consistent with the Settlement Agreement and the May 23 Order, PacifiCorp requests an effective date for the revised OATT sections of December 25, 2011.

As noted in the Settlement Agreement, to the extent certain OATT tariff sheets were amended by PacifiCorp and approved by the Commission subsequent to the May 26, 2011 filing, all such subsequent amendments to the OATT were treated as effective language for purposes of the redlined versions appended to the Settlement Agreement. As such, in developing this compliance filing and requesting a retroactive effective date of December 25, 2011 for all of the OATT tariff sheets appended hereto, PacifiCorp has identified a software issue with the sequence of effective dates for the tariff record versions of affected OATT sections in PacifiCorp’s eTariff system. Accordingly, PacifiCorp intends in the near-term to submit to the Commission an administrative “clean-up” filing that will serve to address the eTariff software issues and correct the chronology of the revised versions of the impacted OATT tariff sheets.

3. Service

Pursuant to Rule 2010 of the Commission’s Rules of Practice and Procedure, PacifiCorp is providing an electronic copy of this filing to: (1) all parties in the official service list of this proceeding; and (2) all transmission customers pursuant to PacifiCorp’s OATT if such customers have provided PacifiCorp an e-mail contact address. To the extent that any such customers have not provided PacifiCorp a contact e-mail, PacifiCorp has served such customers with a hard copy of this filing to the last customer mailing address on file. PacifiCorp is also serving the state public utility commissions regulating PacifiCorp’s retail service operations.

4. Communications

All communications and correspondence regarding this filing should be forwarded to the following persons:

⁸ May 23 Order at P 4.

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5. Conclusion

For the foregoing reasons, PacifiCorp respectfully requests that the Commission accept PacifiCorp's eTariff compliance filing in compliance with the May 23 Order. 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 M. Rabuano

Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated at Portland, Oregon this 13th day of June, 2013.

/s/ Mark M. Rabuano

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I. COMMON SERVICE PROVISIONS

1 Definitions

1.1 Affiliate:

With respect to a corporation, partnership or other entity, each such other corporation, partnership or other entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such corporation, partnership or other entity.

1.2 Ancillary Services:

Those services that are necessary to support the transmission of capacity and energy from resources to loads while maintaining reliable operation of the Transmission Provider's Transmission System in accordance with Good Utility Practice.

1.3 Annual Transmission Costs:

The total annual cost of the Transmission System for purposes of Network Integration Transmission Service shall be the amount specified in Attachment H until amended by the Transmission Provider or modified by the Commission.

1.3A Annual Transmission Revenue Requirement (ATRR):

The transmission revenue requirement calculated annually using the formula rate set forth in Attachment H-1.

1.4 Application:

A request by an Eligible Customer for Transmission Service, Network Integration Transmission Service or Generation Interconnection Service pursuant to the provisions of the Tariff.

1.5 Commission:

The Federal Energy Regulatory Commission.

1.6 Completed Application:

An Application that satisfies all of the information and other requirements of the Tariff, including any required deposit.

1.7 Control Area:

An electric power system or combination of electric power systems to which a common automatic generation control scheme is applied in order to:

1. match, at all times, the power output of the generators within the electric power system(s) and capacity and energy purchased from entities outside the electric power system(s), with the load within the electric power system(s);
2. maintain scheduled interchange with other Control Areas, within the limits of Good Utility Practice;
3. maintain the frequency of the electric power system(s) within reasonable limits in accordance with Good Utility Practice; and
4. provide sufficient generating capacity to maintain operating reserves in accordance with Good Utility Practice.

The term Control Area as used throughout this Tariff shall be understood to be equivalent to a Balancing Authority Area, as defined by the North American Electric Reliability Corporation.

1.8 Curtailment:

A reduction in firm or non-firm transmission service in response to a transfer capability shortage as a result of system reliability conditions (also "Curtailed").

1.9 Delivering Party:

The entity supplying capacity and energy to be transmitted at Point(s) of Receipt.

1.10 Designated Agent:

Any entity that performs actions or functions on behalf of the Transmission Provider, an Eligible Customer, or the Transmission Customer required under the Tariff.

1.11 Direct Assignment Facilities:

Facilities or portions of facilities that are constructed by the Transmission Provider for the sole use/benefit of a particular Transmission Customer or Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreement that governs service to the Transmission Customer or the Generation Interconnection Customer and shall be subject to Commission approval.

1.11A Disturbance Recovery Event

Any abnormal system condition occurring in a neighboring Balancing Authority that requires automatic or immediate action to prevent or limit the failure of transmission facilities or generation supply that could adversely affect the reliability of the Transmission Provider's Transmission System or other Transmission Systems in the Western Electricity Coordinating Council.

1.12 Eligible Customer:

(i) Any electric utility (including the Transmission Provider and any power marketer), Federal power marketing agency, or any person generating electric energy for sale for resale is an Eligible Customer under the Tariff. Electric energy sold or produced by such entity may be electric energy produced in the United States, Canada or Mexico. However, with respect to transmission service that the Commission is prohibited from ordering by Section 212(h) of the Federal Power Act, such entity is eligible only if the service is provided pursuant to a state requirement that the Transmission Provider offer the unbundled transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider.

(ii) Any retail customer taking unbundled transmission service pursuant to a state requirement that the Transmission Provider offer the transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider, is an Eligible Customer under the Tariff.

1.13 Facilities Study:

An engineering study conducted by the Transmission Provider to determine the required modifications to the Transmission Provider's Transmission System, including the cost and scheduled completion date for such modifications, that will be required to provide the requested transmission service.

1.14 Firm Point-To-Point Transmission Service:

Transmission Service under this Tariff that is reserved and/or scheduled between specified Points of Receipt and Delivery pursuant to Part II of this Tariff.

1.15 Good Utility Practice:

Any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region, including those practices required by Federal Power Act section 215(a)(4).

1.15A Interconnection Customer:

Any Eligible Customer (or its Designated Agent) that executes an agreement to receive generation interconnection service pursuant to Part IV or Part V of this Tariff.

1.16 Interruption:

A reduction in non-firm transmission service due to economic reasons pursuant to Section 14.7 (also "Interrupt").

1.17 [RESERVED]

1.18 Load Shedding:

The systematic reduction of system demand by temporarily decreasing load in response to transmission system or area capacity shortages, system instability, or voltage control considerations under Part III of the Tariff.

1.19 Long-Term Firm Point-To-Point Transmission Service:

The firm Point-To-Point Transmission Service under Part II of the Tariff with a term of one year or more.

1.20 Native Load Customers:

The wholesale and retail power customers of the Transmission Provider on whose behalf the Transmission Provider, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate the Transmission Provider's system to meet the reliable electric needs of such customers.

1.21 Network Customer:

An entity receiving transmission service pursuant to the terms of the Transmission Provider's Network Integration Transmission Service under Part III of the Tariff.

1.22 Network Integration Transmission Service:

The transmission service provided under Part III of the Tariff.

1.23 Network Load:

The load that a Network Customer designates for Network Integration Transmission Service under Part III of the Tariff. The Network Customer's Network Load shall include all load served by the output of any Network Resources designated by the Network Customer. A Network Customer may elect to designate less than its total load as Network Load but may not designate only part of the load at a discrete Point of Delivery. Where an Eligible Customer has elected not to designate a particular load at discrete points of delivery as Network Load, the Eligible Customer is responsible for making separate arrangements under Part II of the Tariff for any Point-To-Point Transmission Service that may be necessary for such non-designated load.

1.24 Network Operating Agreement:

An executed agreement that contains the terms and conditions under which the Network Customer shall operate its facilities and the technical and operational matters associated with the implementation of Network Integration Transmission Service under Part III of the Tariff.

1.25 Network Operating Committee:

A group made up of representatives from the Network Customer(s) and the Transmission Provider established to coordinate operating criteria and other technical considerations required for implementation of Network Integration Transmission Service under Part III of this Tariff.

1.26 Network Resource:

Any designated generating resource owned, purchased, or leased by a Network Customer under the Network Integration Transmission Service Tariff. Network Resources do not include any resource, or any portion thereof, that is committed for sale to third parties or otherwise cannot be called upon to meet the Network Customer's Network Load on a non-interruptible basis, except for purposes of fulfilling obligations under a reserve sharing program.

1.27 Network Upgrades:

Modifications or additions to transmission-related facilities that are integrated with and support the Transmission Provider's overall Transmission System for the general benefit of all users of such Transmission System.

1.28 Non-Firm Point-To-Point Transmission Service:

Point-To-Point Transmission Service under the Tariff that is reserved and scheduled on an as-available basis and is subject to Curtailment or Interruption as set forth in Section 14.7 under Part II of this Tariff. Non-Firm Point-To-Point Transmission Service is available on a stand-alone basis for periods ranging from one hour to one month.

1.29 Non-Firm Sale:

An energy sale for which receipt or delivery may be interrupted for any reason or no reason, without liability on the part of either the buyer or seller.

1.30 Open Access Same-Time Information System (OASIS):

The information system and standards of conduct contained in Part 37 of the Commission's regulations and all additional requirements implemented by subsequent Commission orders dealing with OASIS.

1.30A PacifiCorp COI Segment:

The eastern most portion of the two Pacific AC Intertie lines on the California-Oregon Intertie.

1.31 Part I:

Tariff definitions and Common Service Provisions contained in Sections 2 through 12.

1.32 Part II:

Tariff Sections 13 through 27 pertaining to Point-To-Point Transmission Service in conjunction with the applicable Common Service Provisions of Part I and appropriate Schedules and Attachments.

1.33 Part III:

Tariff Sections 28 through 35 pertaining to Network Integration Transmission Service in conjunction with the applicable Common Service Provisions of Part I and appropriate Schedules and Attachments.

1.34 Part IV:

Tariff Section 36 to Section 48 pertaining to Standard Generation Interconnection Procedures for generation greater than twenty (20) megawatts in conjunction with the applicable Common Service Provisions of Part I and appropriate schedules and attachments.

1.35 Part V:

Tariff Section 49 pertaining to Generation Interconnection Service lesser than or equal to twenty (20) megawatts in conjunction with the applicable Common Service Provisions of Part I and appropriate schedules and attachments.

1.36 Parties:

The Transmission Provider and the Transmission Customer receiving service under the Tariff.

1.37 Point(s) of Delivery:

Point(s) on the Transmission Provider's Transmission System where capacity and energy transmitted by the Transmission Provider will be made available to the Receiving Party under Part II of the Tariff. The Point(s) of Delivery shall be specified in the Service Agreement for Long-Term Firm Point-To-Point Transmission Service.

1.38 Point(s) of Receipt:

Point(s) of interconnection on the Transmission Provider's Transmission System where capacity and energy will be made available to the Transmission Provider by the Delivering Party under Part II of the Tariff. The Point(s) of Receipt shall be specified in the Service Agreement for Long-Term Firm Point-To-Point Transmission Service.

1.39 Point-To-Point Transmission Service:

The reservation and transmission of capacity and energy on either a firm or non-firm basis from the Point(s) of Receipt to the Point(s) of Delivery under Part II of the Tariff.

1.40 Power Purchaser:

The entity that is purchasing the capacity and energy to be transmitted under the Tariff.

1.41 Pre-Confirmed Application:

An Application that commits the Eligible Customer to execute a Service Agreement upon receipt of notification that the Transmission Provider can provide the requested Transmission Service.

1.42 Real Power Losses:

Electrical losses associated with the use of the Transmission Provider's Transmission System and, where applicable, the use of the Transmission Provider's distribution system. Such losses are provided for in Section 15.7, Section 28.5, Schedule 10 and Attachment S of the Tariff.

1.43 Receiving Party:

The entity receiving the capacity and energy transmitted by the Transmission Provider to Point(s) of Delivery.

1.44 Regional Transmission Group (RTG):

A voluntary organization of transmission owners, transmission users and other entities approved by the Commission to efficiently coordinate transmission planning (and expansion), operation and use on a regional (and interregional) basis.

1.45 Reserved Capacity:

The maximum amount of capacity and energy that the Transmission Provider agrees to transmit for the

Transmission Customer over the Transmission Provider's Transmission System between the Point(s) of Receipt and the Point(s) of Delivery under Part II of the Tariff. Reserved Capacity shall be expressed in terms of whole megawatts on a sixty (60) minute interval (commencing on the clock hour) basis.

1.46 Retail Access:

Unbundled Transmission Service pursuant to a state requirement that the Transmission Provider offer transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider providing Retail End-Users of electricity (or their designated agent) the ability to acquire transmission service directly from the Transmission Provider.

1.47 Retail End-User:

A consumer of electric energy receiving either (i) bundled electric service from the Transmission Provider under a retail service tariff subject to state jurisdiction or (ii) Retail Access from the Transmission Provider in lieu of bundled electric service from the Transmission Provider under a retail service tariff subject to state jurisdiction.

1.48 Secondary Receipt and Delivery Points:

The use of alternate delivery or receipt points in Point-to-Point Transmission Service on a non-firm basis in accordance with Section 22 of the Tariff.

1.49 Service Agreement:

The initial agreement and any amendments or supplements thereto entered into by the Transmission Customer and the Transmission Provider for service under the Tariff.

1.50 Service Commencement Date:

The date the Transmission Provider begins to provide service pursuant to the terms of an executed Service Agreement, or the date the Transmission Provider begins to provide service in accordance with Section 15.3 or Section 29.1 under the Tariff.

1.51 Short-Term Firm Point-To-Point Transmission Service:

Firm Point-To-Point Transmission Service under Part II of the Tariff with a term of less than one year. Short-Term Firm Point-To-Point Transmission Service of duration of less than one calendar day is sometimes referred to as Hourly Firm Point-To-Point Transmission Service.

1.52 System Condition:

A specified condition on the Transmission Provider's system or on a neighboring system, such as a constrained transmission element or flowgate, that may trigger Curtailment of Long-Term Firm Point-to-Point Transmission Service using the curtailment priority pursuant to Section 13.6. Such conditions must be identified in the Transmission Customer's Service Agreement.

1.53 System Impact Study:

An assessment by the Transmission Provider of (i) the adequacy of the Transmission System to accommodate a request for either Firm Point-To-Point Transmission Service or Network Integration Transmission Service and (ii) whether any additional costs may be incurred in order to provide transmission service.

1.54 Third-Party Sale:

Any sale for resale in interstate commerce to a Power Purchaser that is not designated as part of Network Load under the Network Integration Transmission Service Agreement.

1.55 Transmission Customer:

Any Eligible Customer (or its Designated Agent) that (i) executes a Service Agreement, or (ii) requests in writing that the Transmission Provider file with the Commission, a proposed unexecuted Service Agreement to receive transmission service under Part II of the Tariff. This term is used in the Part I Common Service Provisions to include customers receiving transmission service under Part II and Part III of this Tariff.

1.56 Transmission Provider:

PacifiCorp (or its designated agent), which owns, controls, or operates transmission or distribution facilities used for the transmission of electric energy in interstate commerce and provides transmission service under the Tariff.

1.57 Transmission Provider's Monthly Transmission System Peak:

The maximum firm usage of Transmission Provider's Transmission System in a calendar month.

1.58 Transmission Service:

Point-To-Point Transmission Service provided under Part II of the Tariff on a firm and non-firm basis.

1.59 Transmission System:

The facilities (for PacifiCorp that are generally operated at a voltage greater than 34.5 kV) that are owned, controlled or operated by the Transmission Provider; that are used to provide Transmission Service under Part II and Part III of the Tariff; and that are included in the Transmission Provider's transmission revenue requirement periodically filed with the Commission.

1.60 Umbrella Service Agreement:

An executed agreement allowing a Transmission Customer to purchase transmission service from the Transmission Provider in amounts and for prices as posted on the Transmission Provider's OASIS for a term up to one year in length.

1.61 Working Day:

Monday through Friday excluding holidays.

SCHEDULE 1

Scheduling, System Control and Dispatch Service

This service is required to schedule the movement of power through, out of, within, or into a Control Area. This service can be provided only by the operator of the Control Area in which the transmission facilities used for transmission service are located. Scheduling, System Control and Dispatch Service is to be provided directly by the Transmission Provider (if the Transmission Provider is the Control Area operator) or indirectly by the Transmission Provider making arrangements with the Control Area operator that performs this service for the Transmission Provider's Transmission System. The Transmission Customer must purchase this service from the Transmission Provider or the Control Area operator. The charges for Scheduling, System Control and Dispatch Service are to be based on the rates set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Transmission Customers Obligated to acquire Scheduling, System Control and Dispatch Service: All Transmission Customers purchasing Long-Term Firm Point-to-Point Transmission Service, Short-Term Firm Point-to-Point Transmission Service, Non-Firm Point-to-Point Transmission Service, or Network Integration Transmission Service from the Transmission Provider shall be required to acquire Scheduling, System Control and Dispatch Service from the Transmission Provider.

Charge for Scheduling, System Control and Dispatch Service: All Transmission Customers required to acquire Scheduling, System Control and Dispatch Service shall pay a charge invoiced monthly for Scheduling, System Control and Dispatch Service equal to the amount set forth below. Charges shall be calculated on an annual basis using the annual revenue requirement derived from the populated formula in this Schedule 1. Annual updates to the Schedule 1 rate shall follow the procedures set forth in Attachment H-2.

- 1) For Yearly Service, one-twelfth of the Yearly Rate determined pursuant to this Schedule 1 multiplied by either: (1) Reserved Capacity for Point-to-Point Transmission Service or (2) Monthly Network Load calculated

pursuant to Section 34.2 of the Tariff for Network Integration Transmission Service.

- 2) For Monthly Service, the Monthly Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 3) For Weekly Service, the Weekly Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 4) For Daily On-Peak Service, the Daily On-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 5) For Daily Off-Peak Service, the Daily Off-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 6) For Hourly On-Peak Service, the Hourly On-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 7) For Hourly Off-Peak Service, the Hourly Off-Peak Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.

For purposes of charging the rates set forth in this Schedule 1 to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 1 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 1 times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Scheduling, System Control and Dispatch Service to be provided:

The Transmission Provider shall ensure that personnel and equipment are adequate to allow for pre-schedules and real-time schedule changes of power deliveries through, out of, within, or into a Transmission Provider's Transmission System in accordance with Sections 13.8 and 14.6 of the Tariff and any scheduling arrangements contained in Network Interconnection and Operating Agreements.

Additional Charges for Use of PacifiCorp Facilities in other Control Areas. A Transmission Customer will be responsible for making its own transmission arrangements to the extent a Transmission Customer takes transmission service on a portion of PacifiCorp's transmission system located in another Control Area. The Transmission Customer will be responsible for a proportionate share of any charges assessed to PacifiCorp by the other Control Area operator for scheduling, system control and dispatch service associated with the Transmission Customer's transmission service. PacifiCorp will directly pass-through the costs it incurs from the Control Areas listed above without additional mark-up.

**SCHEDULE 1 FORMULA RATE FOR
SCHEDULING, SYSTEM CONTROL AND DISPATCH SERVICE**

See Appendix B of Attachment H-1.

SCHEDULE 2

Reactive Supply and Voltage Control from Generation or Other Sources Service

In order to maintain transmission voltages on the Transmission Provider's transmission facilities within acceptable limits, generation facilities and non-generation resources capable of providing this service that are under the control of the control area operator are operated to produce (or absorb) reactive power. Thus, Reactive Supply and Voltage Control from Generation or Other Sources Service must be provided for each transaction on the Transmission Provider's transmission facilities. The amount of Reactive Supply and Voltage Control from Generation or Other Sources Service that must be supplied with respect to the Transmission Customer's transaction will be determined based on the reactive power support necessary to maintain transmission voltages within limits that are generally accepted in the region and consistently adhered to by the Transmission Provider.

Reactive Supply and Voltage Control from Generation or Other Sources Service is to be provided directly by the Transmission Provider (if the Transmission Provider is the Control Area operator) or indirectly by the Transmission Provider making arrangements with the Control Area operator that performs this service for the Transmission Provider's Transmission System. The Transmission Customer must purchase this service from the Transmission Provider or the Control Area operator subject to any credits provided pursuant to applicable PacifiCorp business practices. The charges for such service will be based on the rates set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by the Control Area operator.

Transmission Customers Obligated to acquire Reactive Supply and Voltage Control from Generation Sources Service: All

Transmission Customers purchasing Long-Term Firm Point-to-Point Transmission Service, Short-Term Firm Point-to-Point Transmission Service, Non-Firm Point-to-Point Transmission Service, or Network Integration Transmission Service from the Transmission Provider shall be required to acquire Reactive Supply and Voltage Control from Generation Sources Service from the Transmission Provider.

Charge for Reactive Supply and Voltage Control from Generation Sources Service: For Point-To-Point Transmission Service, the rate shall be applied to the Transmission Customer's Reserved Capacity. For purposes of charging the rates set forth in this Schedule 2 to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. For Network Integration Transmission Service, the rate shall be applied to the Transmission Customer's Monthly Network Load.

- | | |
|-----------------|------------------|
| 1. Yearly Rate | \$0.55/kW/Year |
| 2. Monthly Rate | \$0.046/kW/Month |
| 3. Weekly Rate | \$0.011/kW/Week |
| 4. Daily Rate | \$0.001/kW/Day |
| 5. Hourly Rate | \$0.063/MWh |

The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 2 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 2 times the highest amount in megawatts of Reserved Capacity in any hour during such week

Reactive Supply and Voltage Control from Generation Sources Service to be Provided: The Transmission Provider shall ensure that generation interconnected with its Transmission System meets the voltage support and reactive control requirements of the Western Electricity Coordinating Council.

SCHEDULE 3

Regulation and Frequency Response Service

Regulation and Frequency Response Service is necessary to provide for the continuous balancing of resources (generation and interchange) with load and for maintaining scheduled Interconnection frequency at sixty cycles per second (60 Hz). Regulation and Frequency Response Service is accomplished by committing on-line generation whose output is raised or lowered (predominantly through the use of automatic generating control equipment) and by other non-generation resources capable of providing this service as necessary to follow the moment-by-moment changes in load. The obligation to maintain this balance between resources and load lies with the Transmission Provider (or the Control Area operator that performs this function for the Transmission Provider). The Transmission Provider must offer this service when the Transmission Service is used to serve load within its Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Regulation and Frequency Response Service obligation as further described in applicable PacifiCorp business practices. The amount of and charges for Regulation and Frequency Response Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charge for Regulation and Frequency Response Service: The charges below apply to all Network Integration Transmission Service. Firm imports do not reduce the load obligation.

The rates below are applied to the Transmission Customer's Monthly Network Load for Network Integration Transmission Service.

1.	Yearly Rate	\$2.900/kW/Year
2.	Monthly Rate	\$0.242/kW/Month
3.	Weekly Rate	\$0.056/kW/Week
4.	Daily Rate, On-Peak	\$0.011/kW/Day
5.	Daily Rate, Off-Peak	\$0.008/kW/Day
6.	Hourly Rate, On-Peak	\$0.697/MWh
7.	Hourly Rate, Off-Peak	\$0.332/MWh

The total charge in any day, including any charges for failure to self-supply as described in the following section, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 3 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 3 times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Self-Supply: A Network Customer may choose to self-supply its Regulation and Frequency Response Service obligation. Due to the nature of this service a Network Customer must either purchase 100% of its requirements or self-supply 100% of its requirements.

The total Regulation and Frequency Response Service obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of NERC Reliability Standard BAL-001. The requirement is such that the Transmission Customer that is self-supplying Regulation and Frequency Response Service must show, on no less than an annual basis, that it is capable of meeting the requirements of the currently-effective version of BAL-001 consistent with PacifiCorp business practices.

SCHEDULE 3A

Generator Regulation and Frequency Response Service

Generator Regulation and Frequency Response Service is necessary to provide for the continuous balancing of resources (generation and interchange) with load and for maintaining scheduled Interconnection frequency at sixty cycles per second (60 Hz). Generator Regulation and Frequency Response Service is accomplished by committing on-line generation whose output is raised or lowered (predominantly through the use of automatic generating control equipment) as necessary to follow the moment-by-moment changes for a generator located within the Control Area. The obligation to maintain this balance between resources and the generator's schedule lies with the Transmission Provider (or the Control Area that performs this function for the Transmission Provider).

The Transmission Provider must offer this service when transmission service is provided for a generator physically or electrically located in the Transmission Provider's Control Area. Generator Regulation and Frequency Response Service applies to the extent that a Transmission Customer is not already subject to Regulation and Frequency Response Service provided under Schedule 3. When applicable, the Transmission Customer must either purchase Generator Regulation and Frequency Response Service from the Transmission Provider, self supply the service, or make alternative comparable arrangements, as further described in applicable PacifiCorp business practices which may include self-supplying regulation reserve capacity from generation or non-generation resources or through dynamically scheduling its generation to another Control Area.

The amount of and charges for Generator Regulation and Frequency Response Service are set forth below. To the extent a Control Area performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Balancing Authority. The Transmission Provider may not charge a Transmission Customer for regulation reserves under both Schedule 3 and Schedule 3A for the same transaction.

Charge for Regulation and Frequency Response Service: The charges below apply to service that originates in the PacifiCorp Control Area and terminates in another Control Area including:
1) Long-Term Firm Point-to-Point Transmission Service and 2) Short-Term Firm and Non-Firm Point-to-Point Transmission

Service, assessed based upon the Transmission Customer's hourly usage. The rates below are applied to the amount of the Transmission Customer's Reserved Capacity for Point-to-Point Transmission Service or the Transmission Customer's hourly schedules for Short-Term Firm or Non-Firm Point-to-Point Transmission Service exported from the PacifiCorp Control Area. For purposes of charging the rates set forth in this Schedule 3A to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

- | | |
|--------------------------|------------------|
| 1. Yearly Rate | \$2.900/kW/Year |
| 2. Monthly Rate | \$0.242/kW/Month |
| 3. Weekly Rate | \$0.056/kW/Week |
| 4. Daily Rate, On-Peak | \$0.011/kW/Day |
| 5. Daily Rate, Off-Peak | \$0.008/kW/Day |
| 6. Hourly Rate, On-Peak | \$0.697/MWh |
| 7. Hourly Rate, Off-Peak | \$0.332/MWh |

The total charge in any day, including any charges for failure to self-supply as described in the following section, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 3A times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 3A times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Self-Supply:

A Transmission Customer may choose to self-supply its Generator Regulation and Frequency Response Service obligation. Due to the nature of this service a Transmission Customer must either purchase 100% of its requirements or self-supply 100% of its requirements.

The total Generator Regulation and Frequency Response Service obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of NERC Reliability Standard BAL-001. The requirement is such that the Transmission Customer that is self-supplying Generator Regulation and Frequency Response Service must show, on no less than an annual basis, that it is capable of meeting the

requirements of the currently-effective version of BAL-001
consistent with PacifiCorp business practices.

SCHEDULE 5

Operating Reserve - Spinning Reserve Service

Spinning Reserve Service is needed to serve load in the Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support exports from the Control Area immediately in the event of a system contingency. Spinning Reserve Service may be provided by generating units that are on-line and loaded at less than maximum output and by non-generation resources capable of providing this service. The Transmission Provider must offer this service when the transmission service is used to serve load within its Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support sales from generators located within the PacifiCorp Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Spinning Reserve Service obligation. The amount of and charges for Spinning Reserve Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charges for Spinning Reserve Service:

The charges below apply to: (1) Network Integration Transmission Service; (2) Long-Term Firm Point-to-Point Transmission Service; (3) Short-Term Firm Point-to-Point Transmission Service; and (4) Short-Term Non-Firm Point-to-Point Transmission Service, assessed based upon hourly usage, for service that requires Spinning Reserve Service, as described in the preceding section and as further described in applicable PacifiCorp business practices.

The rates below are applied to the amount of the Transmission Customer's hourly load for Network Integration Transmission Service or schedules for Point-to-Point Transmission Service.

For purposes of charging the rates set forth in this Schedule 5 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

The rate to be effective from January 1, 2012 through May 31, 2013 shall be an Hourly Rate of:

- \$0.32 MWh

The rate to be effective as of June 1, 2013 shall be an Hourly Rate of:

- \$0.39 MWh

Self-Supply:

A Transmission Customer may choose to self-supply all or a portion of its reserve obligation.

The total reserve obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of WECC Regional Reliability Standard BAL-STD-002. The requirement is currently 5% of the hourly load responsibility served by hydro and wind resources and 7% served by thermal resources with at least half required to be Spinning Reserves. For a Transmission Customer choosing to self-supply a portion of its reserve obligation, the billing determinants for supplemental purchases of Schedule 5 reserve service shall be determined by: (1) identifying the difference between the amount self-supplied during each hour each month and the Transmission Customer's full requirement, as determined by WECC Standard BAL-STD-002; (2) charging the Transmission Customer the Hourly Rate multiplied by the amount of MWs identified in (1) where the Transmission Customer failed to supply its full requirement for each hour, if any failure occurred.

The Transmission Customer shall schedule that portion which it will self-supply and/or supply from third parties up to seven days in advance pursuant to procedures set forth in the business practices of the Transmission Provider. During any period that a Transmission Customer has scheduled self-supply and/or supply from third parties but fails to provide the full amount scheduled due to partial or full forced outage of the generation source or a transmission curtailment or interruption, the Transmission Customer shall purchase the shortfall at the Hourly Rate, as described in the proceeding section.

Charge for Unauthorized Spinning Reserve Service:

A Transmission Customer's assessment of an unauthorized use charge will include a charge for Spinning Reserve Service in accordance with Schedule 11 to the Tariff. Additionally, any Transmission Customer purchasing Transmission Service from the Transmission Provider in order to serve firm load within the Transmission Provider's Control Area or firm exports from the Transmission Provider's Control Area using an import from another Control Area that is found to be interruptible shall be assessed a charge for unauthorized Spinning Reserve Service under this Schedule 5. For the purposes of this Schedule 5, an interruptible import is an import where any generation or transmission element of such import to the Transmission Provider's Transmission System is interruptible or where any transmission element through, out of, within, or into the Transmission Provider's Transmission System is interruptible (excluding system contingencies resulting in transmission outages). Any Transmission Customer making such use of the Transmission Provider's Transmission System and not self-supplying or supplying from third parties such associated spinning reserve requirement shall be responsible to compensate the Transmission Provider for unauthorized Spinning Reserve under this Schedule 5 for the amount of energy scheduled for delivery to the Transmission Provider from such interruptible import at twice the hourly rates set forth above. In addition, upon any actual interruption of such import (excluding system contingencies resulting in transmission outages), the amount of energy scheduled to be delivered from such interruptible import during the time period that Unauthorized Spinning Reserve Service was provided shall be included as part of Energy Imbalance in Schedule 4. Such amount shall be in addition to any amount paid for any other Transmission Service.

Spinning Reserve Service to be Provided:

The Transmission Provider, using its generators controlled by automatic generation control, will provide the capacity required to provide Spinning Reserve Service for a Transmission Customer. Upon an outage of a generation resource for which Spinning Reserve Service has been purchased from the Transmission Provider, the Transmission Provider will provide replacement capacity commencing immediately upon such outage until the earlier of (1) the restoration of such resource to service by the Transmission Customer or (2) the end of ten (10) full minutes after the occurrence of such outage. To the extent that the Transmission Provider determines that a Transmission Customer's specific Spinning Reserve Requirements are not being fully met through the purchase of Spinning Reserve Service as

provided above, the Transmission Provider reserves the right (upon filing with the Commission) to require such Transmission Customer to purchase a greater amount of Spinning Reserve Service.

SCHEDULE 6

Operating Reserve - Supplemental Reserve Service

Supplemental Reserve Service is needed to serve load in the Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support exports from the Control Area in the event of a system contingency; however, it is not available immediately to serve load but rather within a short period of time. Supplemental Reserve Service may be provided by generating units that are on-line but unloaded, by quick-start generation or by interruptible load or other non-generation resources capable of providing this service. The Transmission Provider must offer this service when the transmission service is used to serve load within its Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support sales from generators located within the PacifiCorp Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Supplemental Reserve Service obligation. The amount of and charges for Supplemental Reserve Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider; charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charges for Supplemental Reserve Service:

The charges below apply to: 1) Network Integration Transmission Service; 2) Long-Term Firm Point-to-Point Transmission Service; 3) Short-Term Firm Point-to-Point Transmission Service, and (4) Short-Term Non-Firm Point-to-Point Transmission Service, assessed based upon hourly usage, for service that requires Supplemental Reserve Service, as described in the preceding section and as further described in applicable PacifiCorp business practices.

The rates below are applied to the amount of the Transmission Customer's hourly load for Network Integration Transmission Service or schedules for Point-to-Point Transmission Service. For purposes of charging the rates set forth in this Schedule 6 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

The rate to be effective from January 1, 2012 through May 31, 2013 shall be an Hourly Rate of:

- \$0.29 MWh

The rate to be effective as of June 1, 2013 shall be an Hourly Rate of:

- \$0.34 MWh

Self-Supply:

A Transmission Customer may choose to self-supply all or a portion of its reserve obligation.

The total reserve obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of WECC Regional Reliability Standard BAL-STD-002. The requirement is currently 5% of the hourly load responsibility served by hydro and wind resources and 7% served by thermal resources with at least half required to be Spinning Reserves. For a Transmission Customer choosing to self-supply a portion of its reserve obligation, the billing determinants for supplemental purchases of Schedule 6 reserve service shall be determined by: (1) identifying the difference between the amount self-supplied during each hour each month and the Transmission Customer's full requirement, as determined by WECC Standard BAL-STD-002; (2) charging the Transmission Customer the Hourly Rate multiplied by the amount of MWs identified in (1) where the Transmission Customer failed to supply its full requirement for each hour, if any failure occurred.

The Transmission Customer shall schedule that portion which it will self-supply and/or supply from third parties up to seven days in advance pursuant to procedures set forth in the Business Practices of the Transmission Provider. During any period that a Transmission Customer has scheduled self-supply and/or supply from third parties but fails to provide the full amount scheduled due to partial or full forced outage of the generation source or a transmission curtailment or interruption, the Transmission Customer shall purchase the shortfall at the hourly rate.

Charge for Unauthorized Supplemental Reserve Service:

A Transmission Customer assessment of an unauthorized use charge will include a charge for Supplemental Reserve Service in accordance with Schedule 11 to the Tariff. Additionally, any Transmission Customer purchasing Transmission Service from the Transmission Provider in order to serve firm load within the Transmission Provider's Control Area or firm exports from the Transmission Provider's Control Area using an import from another Control Area that is found to be interruptible shall be assessed a charge for unauthorized Supplemental Reserve Service under this Schedule 6. For the purposes of this Schedule 6, an interruptible import is an import where any generation or transmission element of such import to the Transmission Provider's Transmission System is interruptible or where any transmission element through, out of, within, or into the Transmission Provider's Transmission System and not self-supplying or supplying from third parties such associated supplemental reserve requirement is interruptible (excluding system contingencies resulting in transmission outages). Any Transmission Customer making such use of the Transmission Provider's Transmission System shall be responsible to compensate the Transmission Provider for unauthorized Supplement Reserve under this Schedule 6 for the amount of energy scheduled for delivery to the Transmission Provider from such interruptible import at twice the hourly rates set forth above. In addition, upon any actual interruption of such import (excluding system contingencies resulting in transmission outages), the amount of energy scheduled to be delivered from such interruptible import during the time period that Unauthorized Supplemental Reserve Service was provided shall be included as part of Energy Imbalance in Schedule 4. Such amount shall be in addition to any amount paid for any other transmission service.

Supplemental Reserve Service to be Provided:

The Transmission Provider, using its generators controlled by automatic generation control, will provide the capacity required to provide Supplemental Reserve Service for a Transmission Customer. Upon an outage of a generation resource for which Supplemental Reserve Service has been purchased from the Transmission Provider, the Transmission Provider will provide replacement capacity commencing at the end of ten (10) full minutes after such outage until the earlier of (1) the restoration of such resource to service by the Transmission Customer or (2) the end of the first full hour immediately following such outage.

To the extent that the Transmission Provider determines that a Transmission Customer's specific Supplemental Reserve Requirements are not being fully met through the purchase of Supplemental Reserve Service as provided above, the Transmission Provider reserves the right (upon filing with the Commission) to require such Transmission Customer to purchase a greater amount of Supplemental Reserve Service.

SCHEDULE 7

Long-Term Firm and Short-Term Firm Point-To-Point Transmission Service

Charges under this Schedule 7 shall be calculated annually using the populated Formula Rate in Attachment H-1. Charges shall be posted on Transmission Provider's OASIS on the publication date of the annual update of the ATRR, as indicated in the Protocols included in Attachment H-2.

For Transmission Service, the Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below and posted on OASIS:

- 1) **Annual Update:** The rates for Schedule 7 shall be updated annually on June 1 of each year in accordance with the Protocols in Attachment H-2.
- 2) **Partial delivery:** (an amount equal to the Reserved Capacity per period pro-rated by the amount of Partial Service provided): This service is for partial reservations pursuant to Section 19.7 of the Tariff. This service shall only be available when a Transmission Customer's requested reservation cannot be provided except during limited amounts of time (i.e. only during on-peak or off-peak hours, seasonally, etc.) without the construction of new transmission facilities. Any amount of Reserved Capacity that can be provided at all times on a firm basis shall be as priced in accordance with Attachment H-1. This service shall be available until additional facilities are installed or until other firm utilization diminishes to the extent that firm non-time constrained transmission service is available. Any limitations or restrictions shall be specified in the relevant Transmission Customer's Service Agreement.
- 3) **Yearly delivery:** The amount identified in the posted Formula Rate/kW-year of Reserved Capacity.
- 4) **Monthly delivery:** The amount identified in the posted Formula Rate/kW-month of Reserved Capacity.
- 5) **Weekly delivery:** The amount identified in the posted Formula Rate/kW-week of Reserved Capacity.

- 6) **Daily On-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 7) **Daily Off-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 8) **Hourly On-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 9) **Hourly Off-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 10) The total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 7 times the highest amount in megawatts of Reserved Capacity in any hour during such week. In addition, the total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 7 times the highest amount in megawatts of Reserved Capacity in any hour during such day. For purposes of charging the rates set forth in this Schedule 7 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The amount to be reserved for Long-Term Firm Point-to-Point Transmission Service is the amount delivered at system output.
- 11) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.

- 12) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.

- 13) **Unauthorized Use of Transmission Service:** The penalty charge for a Transmission Customer that engages in unauthorized use is calculated in accordance with Schedule 11.

SCHEDULE 8

Non-Firm Point-To-Point Transmission Service

Charges under this Schedule 8 shall be calculated annually using the populated Formula Rate in Attachment H-1. Charges shall be posted on Transmission Provider's OASIS on the publication date of the annual update of the ATRR, as indicated in the Protocols included in Attachment H-2.

For Transmission Service, the Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below and posted on OASIS.

- 1) **Annual Update:** The rates for Schedule 8 shall be updated annually on June 1 of each year in accordance with the Protocols in Attachment H-2.
- 2) **Monthly Delivery:** The amount identified in the posted Formula Rate/kW-month of Reserved Capacity.
- 3) **Weekly Delivery:** The amount identified in the posted Formula Rate/kW-week of Reserved Capacity.
- 4) **Daily On-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 5) **Daily Off-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 6) **Hourly On-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 7) **Hourly Off-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 8) The total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 8 times the highest amount in megawatts of Reserved Capacity in any hour during such week. In addition, the total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 8 times the highest amount in megawatts of Reserved Capacity in any hour during such day. For purposes of charging the rates set forth in this Schedule 8 to Transmission Customers purchasing Non-

Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The amount to be reserved for Non-Firm Point-to-Point Transmission Service is the amount delivered at system output.

- 9) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.
- 10) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.
- 11) **Unauthorized Use of Transmission Service:** The penalty charge for a Transmission Customer that engages in unauthorized use is calculated in accordance with Schedule 11.

Schedule 10

Real Power Losses

For Service Over the Transmission Provider's Transmission System:

Any use of the Transmission Provider's Transmission System shall be assessed Real Power Losses in the following amounts:

Use of any portion of the Transmission System at a voltage of 46kV or greater	4.26%
Use of any portion of the Distribution System at a voltage 34.5 kV or less	3.56%
Use of a combination of the Transmission System and the Distribution System	7.82%

For Service on the PacifiCorp COI Segment:

Real Power Losses shall be calculated in accordance with Attachment S for Transmission Service on the PacifiCorp COI Segment.

Service Over PacifiCorp Facilities in Other Control Areas: For Transmission Service provided over PacifiCorp lines located in another control area, any Real Power Losses assessed to PacifiCorp by the adjacent control area associated with the Customer's service will be passed through to the Transmission Customer. In instances where service is provided by PacifiCorp and an adjacent control area, any Real Power Losses assessed by the adjacent control area to PacifiCorp will be passed through to the Transmission Customer in addition to PacifiCorp Real Power Losses identified in this section.

Settlement of Transmission Losses: Unless Transmission Service is subject to Attachment S of the Tariff, a Transmission Customer taking Firm or Non-Firm Point-to-Point Transmission Service shall be responsible for Real Power Losses as provided for in Section 15.7 of the Tariff, this Schedule 10 and the Transmission Provider's business practices posted on OASIS. A Transmission Customer shall have the option to settle Real Power Losses pursuant to section (a) (Financial Settlement) or section (b) (Physical Delivery) subject to the Transmission Provider's business practices posted on OASIS.

(a) **Financial Settlement.**

(i) **Charges for Transmission Losses.** For each hour where the Transmission Provider provides loss service, the Transmission Customer shall compensate the Transmission Provider at a rate equal to the "Hourly Pricing Proxy" for energy for such hour. "Hourly Pricing Proxy" is defined in Schedules 4 and 9.

(b) **Physical Delivery.** Transmission Customers opting for physical delivery shall schedule losses to the Transmission Provider concurrently with transmission schedules. The Transmission Provider shall deliver to the Point(s) of Delivery the amount of power received from a Transmission Customer at Point(s) of Receipt, reduced for losses from the Point(s) of Receipt to the Point(s) of Delivery. The amount delivered to the Point(s) of Delivery shall be determined to be the amount of power received from a Transmission Customer at the Point(s) of Receipt divided by $(1 + \text{Real Power Losses rate})$ and the amount of losses shall be determined to be the amount of power received from a Transmission Customer at Point(s) of Receipt multiplied by $(1 - 1 / (1 + \text{Real Power Losses rate}))$. Any hourly differences between the amounts of power scheduled to be delivered at Point(s) of Delivery (plus applicable Real Power Losses) and the actual amounts of energy received at Point(s) of Receipt shall be accounted for as Energy Imbalance subject to charges pursuant to Schedule 4.

Real Power Losses Updates: PacifiCorp shall update Schedule 10 factors for Real Power Losses following completion of every two Energy Gateway Project segments (or substantially similar transmission segments or combination thereof) which have been placed into commercial operation for at least one full calendar year. PacifiCorp's update to the Transmission System loss factor shall be filed on or before April 1 following the full calendar year of commercial operation for the second of every two Energy Gateway Project segments (or substantially similar transmission segments or combination thereof) with a request to the Commission that the updated Transmission System loss factor be made effective June 1 of the calendar year in which the filing is made. Such filing shall be based on the most recent FERC Form No. 1 data for the prior calendar year. The update calculation shall be consistent with the methodology agreed upon in ER11-3643 and shall be based on annual sources and uses of energy from FERC Form No. 1, p. 401a, with adjustments to remove

any energy source and corresponding energy use (i) which is not scheduled or otherwise transacted using PacifiCorp's transmission system, (ii) which is duplicative of, in part or whole, another energy source or energy use already represented in the data on FERC Form No. 1, p. 401a, and (iii) which represent financially settled losses (i.e., no actual physical losses).

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
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Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	354.21b	0
2	Total Wages Expense	354.28b	0
3	Less A&G Wages Expense	354.27b	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0

5	Wages & Salary Allocator	(Line 1 / Line 4)	0.0000%
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Plant Allocation Factors			
6	Electric Plant in Service	(Note M) Attachment 5	0
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	0
8	Accumulated Amortization	(Note N) Attachment 5	0
9	Total Accumulated Depreciation	(Line 7 + 8)	0

10	Net Plant	(Line 6 - Line 9)	0
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11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)	0
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12	Gross Plant Allocator	(Line 11 / Line 6)	0.0000%
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13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)	0
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14	Net Plant Allocator	(Line 13 / Line 10)	0.0000%
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Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note M) Attachment 5	0
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6	0
17	Total Transmission Plant	(Line 15 + Line 16)	0

18	General Plant	(Note N) Attachment 5	0
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19	Intangible Plant	(Note N) Attachment 5	0
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20	Total General and Intangible Plant	(Line 18 + Line 19)	0
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21	Wage & Salary Allocator	(Line 5)	0.0000%
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22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)	0
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23	Land Held for Future Use	(Notes B & L) Attachment 5	0
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24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)	0
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ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Accumulated Depreciation and Amortization			
25			
25	Transmission Accumulated Depreciation	(Note M) Attachment 5	0
26	Accumulated General Depreciation	(Note N) Attachment 5	0
27	Accumulated Amortization	(Note N) (Line 8)	0
28	Accumulated General and Intangible Depreciation	(Line 26 + 27)	0
29	Wage & Salary Allocator	(Line 5)	0.0000%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 28 * Line 29)	0
31	Total Accumulated Depreciation and Amortization	(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment	(Line 24 - Line 31)	0
Adjustments To Rate Base			
Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109	Attachment 1A	0
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	0
Unfunded Reserves			
36	Unfunded Reserves	Attachment 16	0
Prepayments			
37	Prepayments	(Note K & N) Attachment 11	0
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)	0.0000%
41	Total Undistributed Stores Expense Allocated to Transmission	(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N) Attachment 5	0
43	Wage & Salary Allocator	(Line 5)	0.0000%
44	Construction Materials & Supplies Allocated to Transmission	(Line 42 * Line 43)	0
45	Transmission Materials & Supplies	(Note N) Attachment 5	0
46	Total Materials & Supplies Allocated to Transmission	(Line 41 + Line 44 + Line 45)	0
Cash Working Capital			
47	Operation & Maintenance Expense	(Line 75)	0
48	1/8th Rule	(Note S) 1/8	0.0%
49	Total Cash Working Capital Allocated to Transmission	(Line 47 * Line 48)	0
Network Upgrade Balance			
50	Network Upgrade Balance	(Note N) Attachment 5	0
51	Total Adjustment to Rate Base	(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	0
52	Rate Base	(Line 32 + Line 51)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	0
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	0
55	Less: Account 565		Attachment 5	0
56	Transmission O&M		(Lines 53 - 55)	0
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	0
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	0
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	0
62	Less General Advertising Exp Account 930.1		323.191b	0
63	Less Membership Dues	(Note C)	Attachment 5	0
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	0
65	Wage & Salary Allocator		(Line 5)	0.0000%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	0
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	0
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)	0
70	Property Insurance Account 924	(Note F)	Attachment 5	0
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)	0
73	Gross Plant Allocator		(Line 12)	0.0000%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	0
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	0
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	0
78	Intangible Amortization	(Note H)	Attachment 5	0
79	Total		(Line 77 + Line 78)	0
80	Wage & Salary Allocator		(Line 5)	0.0000%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	0
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	0
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	0
85	Total Taxes Other than Income Taxes		(Line 84)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	0
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	0
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	0
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	0
93	Less Account 189 Unamortized Loss on Reaquired Debt	(Note T)	Attachment 14	0
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	0
95	Plus Account 257 Unamortized Gain on Reaquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	0
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	0
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	0
100	Account 428.1 Amortized Loss on Reaquired Debt	(Note T)	Attachment 14	0
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	0
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	0
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	0
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	0
110	Total Preferred Stock		Sum Lines 104 through 109	0
111	Preferred Dividend		Attachment 14 (Enter positive)	0
Common Stock				
112	Proprietary Capital		Attachment 14	0
113	Less: Total Preferred Stock		(Line 110)	0
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	0
115	Less: Account 219		Attachment 14	0
116	Total Common Stock		Sum Lines 112 through 115	0

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)		
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock		Fixed	0.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	0.00%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT + p) =$			0.000%
132	T / (1-T)				0.000%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	0
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	0
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	0
136	Total Income Taxes			(Line 134 + Line 135)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenue Requirement			
Summary			
137	Net Property, Plant & Equipment	(Line 32)	0
138	Total Adjustment to Rate Base	(Line 51)	0
139	Rate Base	(Line 52)	0
140	Total Transmission O&M	(Line 75)	0
141	Total Transmission Depreciation & Amortization	(Line 83)	0
142	Taxes Other than Income	(Line 85)	0
143	Investment Return	(Line 127)	0
144	Income Taxes	(Line 136)	0
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	0
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
146	Transmission Plant In Service	(Line 15)	0
147	Excluded Transmission Facilities	(Note J) Attachment 15	0
148	Included Transmission Facilities	(Line 146 - Line 147)	0
149	Inclusion Ratio	(Line 148 / Line 146)	0.00%
150	Gross Revenue Requirement	(Line 145)	0
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	0
Revenue Credits			
152	Revenue Credits	Attachment 3	0
153	Net Revenue Requirement	(Line 151 - Line 152)	0
Net Plant Carrying Charge			
154	Gross Revenue Requirement	(Line 150)	0
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	0
156	Net Plant Carrying Charge	(Line 154 / Line 155)	0.0000%
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	0.0000%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	0.0000%
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)	0
160	Increased Return and Taxes	Attachment 4	0
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	0
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	0
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	0.0000%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	0.0000%
165	Net Revenue Requirement	(Line 153)	0
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0
167	Transmission Incentive Credit	Attachment 7	0
168	Interest on Network Upgrade Facilities	Attachment 5	0
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	0
Network Service Rate			
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a or 9b	0
171	Rate (\$/MW-year)	(Line 169 / 170)	0
172	Network Service Rate (\$/MW-year)	(Line 171)	0

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
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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	pg. 321.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	
5	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.000000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.000000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.000000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.000000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.000000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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	\$0
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$0
4	Total Revenue Credits	Line 2 + Line 3	\$0
5	Interest on Network Upgrades	Attachment 5	\$0
6	Transmission Incentive Credit	Attachment 7	\$0
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	0
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$0.000000
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$0.000000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.000000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000000
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.00
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$0.00

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

Line	Description	Reference	Transmission related (C)	Plant related (D)	Labor related (E)	Total Transmission ADIT (F)
	(A)	(B)				
1	ADIT- 282	Sch. 282 Below	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A	100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator	0	0	0	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)				0 Attachment 1a input

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

Schedule ADIT-190	A	B	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

Instructions for Account 190:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Schedule ADIT-281	A	B	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 281							
Subtotal - p273		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		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
- 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
Schedule ADIT-282	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
Subtotal - p275	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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 amount shall be excluded.

A

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
Schedule ADIT-283	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283						
Subtotal - p277	0	0	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	0	0	0	0	0	

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)		(C)	(D)	(E)	(F)	
1	ADIT-282	Sch. 282 Below	0	0	0	0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
3	ADIT-283	Sch. 283 Below	0	0	0	0	0	
4	ADIT-190	Sch. 190 Below	0	0	0	0	0	
5	Subtotal ADIT	Sum (Lines 1 to 4)	0	0	0	0	0	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	0.0000%	0.0000%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			0	0	0	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						0
9	Beginning of Year Total (Attachment 1)				0	0	0	0
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						0

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

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Rounding							
Subtotal - p234		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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

PacifiCorp

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

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod., Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Rounding							
Subtotal - p273		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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

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

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

Schedule ADIT-282

Account 282	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Rounding							
Subtotal - p275		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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

PacifiCorp

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

Schedule ADIT-283

Account 283	A	B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Rounding							
Subtotal - p277		0	0	0	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total		0	0	0	0	0	

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

PacifiCorp
Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
1	Total Plant Related	0	0.0000% 0
Labor Related		Wages & Salary Allocator	
2	Total Labor Related	0	0.0000% 0
Other Included		Net Plant Allocator	
3	Total Other Included	0	0.0000% 0
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	0	<u><u>0</u></u>
Currently Excluded			
5	Subtotal Excluded Taxes	0	
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>0</u>	
7	Total Other Taxes		
	114.14c		
8	Difference (Line 6 - Line 7)	0	

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			0
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		<i>detail below</i>	
6	Account 454 subtotal		(Sum Lines 1-5)	0
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	0
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	0
10	Facilities Charges including Interconnection Agreements	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	0

Detail for selected items above

Miscellaneous General Revenues

Total Miscellaneous General Revenue	0
Wages & Salary Allocator	0.00%
Total Allocated Miscellaneous General Revenue	0

Distribution Underbuild

Common pole location fixed annual revenue credit	0
Distribution Underbuild - Transmission related	0

Notes

- Note 1** All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula, will be included as a revenue credit or included in the peak on line 170 of Appendix A.
- Note 2** If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.
- Note 3** If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, (e.g., revenues associated with distribution facilities).

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

A	Return and Taxes with 100 Basis Point increase in ROE		0
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	1.00%
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	0.00%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	1.00%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	0.00%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	0.00%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	0.00%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	0

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				0.00%
129	SIT = State Income Tax Rate or Composite				0.00%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			0.00%
132	CIT = T / (1-T)				0.00%
133	1 / (1-T)				100.00%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	0
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	0
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			0
137	Total Income Taxes				0

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
1	December	Source	Footnotes	Year	Balance
2	January	206.58b			
3	February	Monthly Balances			
4	March	Monthly Balances			
5	April	Monthly Balances			
6	May	Monthly Balances			
7	June	Monthly Balances			
8	July	Monthly Balances			
9	August	Monthly Balances			
10	September	Monthly Balances			
11	October	Monthly Balances			
12	November	Monthly Balances			
13	December	207.58g			
15	14	Transmission Plant In Service	(line 13) or ((sum lines 1-13) /13)	(Note M)	0
Calculation of Distribution Plant In Service					
15	December	Source		Year	Balance
16	January	206.75b			
17	February	Monthly Balances			
18	March	Monthly Balances			
19	April	Monthly Balances			
20	May	Monthly Balances			
21	June	Monthly Balances			
22	July	Monthly Balances			
23	August	Monthly Balances			
24	September	Monthly Balances			
25	October	Monthly Balances			
26	November	Monthly Balances			
27	December	207.75g			
28	28	Distribution Plant In Service	(line 27) or ((sum lines 15-27) /13)		0
Calculation of Intangible Plant In Service					
29	December	Source		Year	Balance
30	December	204.5b			
31	December	205.5g			
19	31	Intangible Plant In Service	(line 30) or ((sum lines 29 & 30) /2)	(Note N)	0
Calculation of General Plant In Service					
32	December	Source		Year	Balance
33	December	206.99b			
34	December	207.99g			
18	34	General Plant In Service	(line 33) or ((sum lines 32 & 33) /2)	(Note N)	0
Calculation of Production Plant In Service					
35	December	Source		Year	Balance
36	January	204.46b			
37	February	Monthly Balances			
38	March	Monthly Balances			
39	April	Monthly Balances			
40	May	Monthly Balances			
41	March	Monthly Balances			
42	April	Monthly Balances			
43	August	Monthly Balances			
44	September	Monthly Balances			
45	October	Monthly Balances			
46	November	Monthly Balances			
47	December	205.46g			
48	48	Production Plant In Service	(line 47) or ((sum lines 35-47) /13)		0
49	49	Electric Plant Sold	207.102g		0
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	0

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment 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			
52	January	Monthly Balances			
53	February	Monthly Balances			
54	March	Monthly Balances			
55	April	Monthly Balances			
56	May	Monthly Balances			
57	June	Monthly Balances			
58	July	Monthly Balances			
59	August	Monthly Balances			
60	September	Monthly Balances			
61	October	Monthly Balances			
62	November	Monthly Balances			
63	December	219.25c			
25	64	Transmission Accumulated Depreciation	(line 63) or ((sum lines 51-63) /13)	(Note M)	0 Appendix A input
Calculation of Distribution Accumulated Depreciation		Source	Year	Balance	
65	December	Prior year 219.26c			
66	January	Monthly Balances			
67	February	Monthly Balances			
68	March	Monthly Balances			
69	April	Monthly Balances			
70	May	Monthly Balances			
71	June	Monthly Balances			
72	July	Monthly Balances			
73	August	Monthly Balances			
74	September	Monthly Balances			
75	October	Monthly Balances			
76	November	Monthly Balances			
77	December	219.26c			
78		Distribution Accumulated Depreciation	(line 77) or ((sum lines 65-77) /13)		0
Calculation of Intangible Accumulated Depreciation		Source	Year	Balance	
79	December	Prior year 200.21c			
80	December	200.21c			
8	81	Accumulated Intangible Depreciation	(line 80) or ((sum lines 79 & 80) /2)	(Note N)	0 Appendix A input
Calculation of General Accumulated Depreciation		Source	Year	Balance	
82	December	Prior year 219.28c			
83	December	219.28c			
26	84	Accumulated General Depreciation	(line 83) or ((sum lines 82 & 83) /2)	(Note N)	0 Appendix A input
Calculation of Production Accumulated Depreciation		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24			
86	January	Monthly Balances			
87	February	Monthly Balances			
88	March	Monthly Balances			
89	April	Monthly Balances			
90	May	Monthly Balances			
91	June	Monthly Balances			
92	July	Monthly Balances			
93	August	Monthly Balances			
94	September	Monthly Balances			
95	October	Monthly Balances			
96	November	Monthly Balances			
97	December	219.20 through 219.24			
98		Production Accumulated Depreciation	(line 97) or ((sum lines 85-97) /13)		0
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	0 Appendix A input
100		Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		0

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount
39	Undistributed Stores Expense	Prior Year <u>Current Year</u>	227.16c <u>227.16c</u>	0 0
	(Note N) Appendix A input			0 current end-of-year balance or beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year <u>Current Year</u>	227.5c <u>227.5c</u>	0 0
	(Note N) Appendix A input			0 current end-of-year balance or beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year <u>Current Year</u>	227.8c <u>227.8c</u>	0 0
	(Note N) Appendix A input			0 current end-of-year balance or beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit							
133	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	0	Net Plant Allocator 0.00%	0	
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
		Current beg of year balance	266.6b	0			
		Current end of year balance	266.6h	0			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average		0	0.00%	0	(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							
23		Prior Year <u>Current Year</u>	214.47d <u>214.47d</u>	0 0	0 0	0 0	Detail for transmission-related value on Attachment 12 Detail for transmission-related value on Attachment 12
	(Notes B & L) Appendix A input				0		current end-of-year bal or beg-of-year and end-of-year avg

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Adjusted Total	Details
Excluded Membership Dues Expense		0	
		0	
		0	
		0	
63 Total (Note C)	Appendix A Input	0	
PBOP			
Fixed PBOP expense	FERC Authorized	0	
Actual PBOP expense	Attachment 17	0	
58 Adjusted total (Current year actual)	Appendix A Input	0	Authorized minus Att 17 = Current year actual PBOP expense
Property Insurance			
Property Insurance Account 924	323.185b	0	
70 (Note F)	Appendix A Input	0	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G				
Specific Transmission related Regulatory Expenses				
Federal Energy Regulatory Commission:				
Annual Fee		0		
Annual Land Use Fee (hydro)	350.30d	0		
Transmission Rate Case	350.31d	0		
	350.32d	0		
67 Total	sum	0	0	0

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total
Transmission Plant				
	Depreciation expense (403)	(Note H)	336.7b	0
	<u>Amortization of limited term electric plant (404)</u>	(Note H)	<u>336.7d</u>	0
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
General Plant				
	Depreciation expense (403)	(Note H)	336.10b	0
	<u>Amortization of limited term electric plant (404)</u>	(Note H)	<u>336.10d</u>	0
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	0 Appendix A Input
Intangible plant				
	Amortization of limited term electric plant (404)	(Note H)	336.1d	0
	<u>Amortization of other electric plant (405)</u>	(Note H)	<u>336.1e</u>	0
78	Total Intangible Amortization	(Note H)	sum	0 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	Total		sum	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

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

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

-
-

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ - 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	Reconciliation - actual data \$ - Result of Formula for Reconciliation Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A) \$ - Schedule 1 Reconciliation

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

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

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
3	A	Formula Line	Net Plant Carrying Charge without Depreciation	0.0000%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	0.0000%
5	C		Line B less Line A	0.0000%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	0.0000%

The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent years
In the True-up, the actual depreciation expense will be used.

Columns and rows may be added to accommodate more projects

Line	Description	Life	Transmission CWP (Energy Gateway only)			Transmission PIS Projection (Energy Gateway Segment B-H)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Total	Transmission Incentive		Transmission Incentive Credit (incentive minus without)	
			Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Incentive Charged	Without Incentive		
8	Useful life of the project					58.00		58.00								
9	Yes* if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"															
10	Input the allowed increase in ROE	CIAC (Yes or No)	No			No		No								
11	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	Increased ROE (basis points)	0			0		0								
12	Line 14 plus (line 5 times line 13)/100	0% ROE	0.0000%			0.0000%		0.0000%								
13	13 Month Net Plant or CWIP Balance	FCR for This Project Investment	0.0000%			0.0000%		0.0000%								
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-			-		-								
15		Invest Yr														
16	W 0% ROE	2010	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
17	W 0% ROE	2011	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
18	W 0% ROE	2012	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
19	W 0% ROE	2013	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
20	W 0% ROE	2014	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
21	W 0% ROE	2015	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
22	W 0% ROE	2016	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
23	W 0% ROE	2017	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
24	W 0% ROE	2018	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
25	W 0% ROE	2019	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
26	W 0% ROE	2020	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
27	W 0% ROE	2021	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
28	W 0% ROE	2022	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
29	W 0% ROE	2023	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
30	W 0% ROE	2024	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
31	W 0% ROE	2025	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
32	W 0% ROE	2026	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
33	W 0% ROE	2027	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
34	W 0% ROE	2028	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
35	W 0% ROE	2029	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
36	W 0% ROE	2030	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
37	W 0% ROE	2031	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
38	W 0% ROE	2032	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
39	W 0% ROE	2033	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
40	W 0% ROE	2034	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
41	W 0% ROE	2035	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
42	W 0% ROE	2036	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
43	W 0% ROE	2037	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
44	W 0% ROE	2038	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
45	W 0% ROE	2039	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
46	W 0% ROE	2040	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
47	W 0% ROE	2041	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
48	W 0% ROE	2042	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
49	W 0% ROE	2043	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
50	W 0% ROE	2044	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
51	W 0% ROE	2045	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
52	W 0% ROE	2046	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
53	W 0% ROE	2047	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
54	W 0% ROE	2048	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
55	W 0% ROE	2049	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-
56	W 0% ROE	2050	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	-

**PacifiCorp
Attachment 8 - Depreciation Rates**

Applied Depreciation Rates by State

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance (a)	Rate (b)	Balance (c)	Rate (d)	Balance (e)	Rate (f)	Balance (g)	Rate (h)	Balance (i)	Rate (j)	Balance (k)	Rate (l)	Balance (m)	Rate (n)	Rate (o)
1	350.2	Land Rights															1.35%
2	352	Structures and Improvements															1.31%
3	353	Station Equipment															1.75%
4	353.7	Supervisory Equipment															3.78%
5	354	Towers and Fixtures															1.56%
6	355	Poles and Fixtures															2.63%
7	356	Overhead Conductors and Devices															2.25%
8	356.2	Clearing & Grading															1.40%
9	357	Underground Conduit															1.65%
10	358	Underground Conductors and Devices															1.64%
11	359	Roads & Trails															1.39%
12		Unclassified Transmission															2.03%
13	389.2	Land Rights		0.00%		0.00%		0.00%		2.32%		2.01%		0.00%		2.01%	
14	390	Structures and Improvements		2.21%		3.80%		2.38%		2.18%		3.03%		2.06%		2.12%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment		4.06%		5.24%		4.15%		4.09%		5.40%		3.18%		3.79%	
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General		4.37%		5.49%		5.15%		4.30%		5.46%		3.17%		3.81%	
25	302	Franchises and Consents															2.73%
26	303	Miscellaneous Intangible Plant															4.85%
27	390.1	Leasehold Improvements - Gen															7.13%

- 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 2010 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 FERC Form 1, 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 9a1 - Load (Current Year)
 YYYY

Column			OATT (Part III - Network Service)												f	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11		f12
Customer Class	Day	Time													Total NFO	
RS / SA																
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time						Total OS
RS / SA								
Jan			-	-	-	-	-	
Feb			-	-	-	-	-	
March			-	-	-	-	-	
April			-	-	-	-	-	
May			-	-	-	-	-	
Jun			-	-	-	-	-	
Jul			-	-	-	-	-	
Aug			-	-	-	-	-	
Sept			-	-	-	-	-	
Oct			-	-	-	-	-	
Nov			-	-	-	-	-	
Dec			-	-	-	-	-	
Total			-	-	-	-	-	

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

Column			OATT (Part III - Network Service)												f	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11		f12
Customer Class	Day	Time													Total NFO	
RS / SA																
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time						Total OS
RS / SA								
Jan			-	-	-	-	-	
Feb			-	-	-	-	-	
March			-	-	-	-	-	
April			-	-	-	-	-	
May			-	-	-	-	-	
Jun			-	-	-	-	-	
Jul			-	-	-	-	-	
Aug			-	-	-	-	-	
Sept			-	-	-	-	-	
Oct			-	-	-	-	-	
Nov			-	-	-	-	-	
Dec			-	-	-	-	-	
Total			-	-	-	-	-	

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
 YYYY

Column			OATT (Part III - Network Service)												f		
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11		f12	
Customer Class	Day	Time													Total NFO		
RS / SA																	
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class	Day	Time						Total OS
RS / SA								
Jan			-	-	-	-	-	
Feb			-	-	-	-	-	
March			-	-	-	-	-	
April			-	-	-	-	-	
May			-	-	-	-	-	
Jun			-	-	-	-	-	
Jul			-	-	-	-	-	
Aug			-	-	-	-	-	
Sept			-	-	-	-	-	
Oct			-	-	-	-	-	
Nov			-	-	-	-	-	
Dec			-	-	-	-	-	
Total			-	-	-	-	-	

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
Attachment 5 input: Total Accumulated Amortization			0

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
Attachment 5 input: Total - Transmission	0	0

	Prior year	Current year
Total - PacifiCorp	214.47d	

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
					86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 89 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	LONG TERM ONLY Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pa 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pa 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum (enter positive)	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total proprietary Capital	Form 1, pa 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average (enter negative)	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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)

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0

ATTACHMENT H-2
Formula Rate Implementation Protocols
Projections are for Rate Years – June-May
True-Ups are for Calendar Years – January-December

The Transmission Provider’s formula transmission rates, including those in Schedules 1, 7 and 8 of the Tariff (but excluding rates or charges in any other Schedule of the Tariff), shall be implemented in accordance with the Formula Rate Implementation Protocols (“Protocols”) as set forth below.

For purposes of these Protocols, the term “Interested Party” means a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, any entity having standing in a Federal Energy Regulatory Commission (“Commission” or “FERC”) proceeding investigating the Formula Rate (as defined in Section I.1, below), and staff of FERC.

I. Annual Updates

1. The formula rate template (“Formula”) contained in Attachment H-1, which includes Schedule 1 – Scheduling System Control and Dispatch Service as Appendix B to Attachment H-1, and these Protocols together comprise the Transmission Provider’s filed rate (collectively, the “Formula Rate”) for Transmission Service under the Tariff or transmission agreements incorporating Tariff rates. The Transmission Provider will follow the instructions specified in the Formula Rate to annually calculate (project and subsequently true up as applicable) its Annual Transmission Revenue Requirement (“ATRR”) and long-term firm loads to develop rates for Network Integration Transmission Service, Point-to-Point Transmission Service, and ancillary

service Schedule 1 – Scheduling System Control and Dispatch Service, for posting by the Transmission Provider (hereinafter the projection and true-up process is referred to as the “Annual Update”).

2. The Formula Rate shall be applicable to service on and after June 1 of a given calendar year through May 31 of the subsequent calendar year (“Rate Year”), subject to review, challenge, and refunds or surcharges with interest, as provided herein. The commencement date of the Transmission Provider’s Formula Rate in the first Rate Year shall be the effective date established by the Commission.
3. Each calendar year, the Transmission Provider shall:
 - (a) By May 15 of the current year, calculate the projected ATRR, and transmission rates for the next Rate Year (“Projection”) and Schedule 1 rate for the next Rate Year in accordance with the Formula Rate. The Formula Rate specifies in detail the manner in which the immediately preceding calendar year FERC Form No. 1 data and actual data from the Transmission Provider’s books and records shall be used as inputs to the Formula except that: (A) limited projections of current calendar year transmission plant will be forecasted for the applicable Rate Year in the Projection; and (B) limited projections of current calendar year long-term firm loads identified in Attachment 9A to the Formula Rate (columns e, f, g and j) will be calculated and adjusted as appropriate for the applicable Rate Year in the Projection in accordance with Attachment 5;
 - (b) By May 15 of the current year, calculate the true-up for the Projection for the preceding calendar year in accordance with the Formula Rate (“True-Up”).

The True-Up shall use the actual data for such preceding calendar year to calculate the actual charges for that calendar year. The Schedule 1 rate shall not be subject to the True-Up. As part of the True-Up, the Transmission Provider shall calculate refunds or surcharges for each transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate, as follows:

- i. At the time of the Annual Update, the Transmission Provider shall recalculate the bills for transmission service of each transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate during the preceding calendar year, based on the actual ATRR and long-term firm loads for that calendar year.
- ii. The Transmission Provider shall refund or surcharge, as applicable, to each transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate during the preceding calendar year, the difference between: (A) the amount(s) billed to the transmission customer during such preceding calendar year, and (B) the recalculated bill using PacifiCorp's actual ATRR and long-term firm loads for such preceding calendar year and the transmission customer's actual billing loads for such preceding calendar year. The refund or surcharge shall include interest applied through the date when the refund is paid or the invoice is due. The Schedule 1 rate shall not be subject to a refund or surcharge.

(c) Include with the Annual Update an identification and explanation of each material change (“Material Change”). A Material Change is: (i) any change in the Transmission Provider’s accounting policies, practices or procedures (including changes resulting from revisions to FERC’s Uniform System of Accounts and/or FERC Form No. 1 reporting requirements and inter-company cost allocation methodologies) from those in effect during the calendar year upon which the most recent actual ATRR was based and that, in the Transmission Provider’s reasonable judgment, could impact the Formula Rate, including impact to the ATRR or load divisor; and (ii) any change in the classification of any transmission facility that has been directly assigned and the dollar value of the change that the Transmission Provider has made in the applicable Projection or True-Up; and

(d) Post such Annual Update on May 15, or if May 15 is a Saturday, Sunday or Federal holiday, the first business day thereafter, as well as a populated Formula in fully functional spreadsheets showing the calculation of such Annual Update with documentation supporting such calculation, which includes, but is not limited to, Appendices A and B and Attachments 1 through 17 to the Formula and information supporting the Projection as described in Section I.3(a), above, which information shall include a narrative, and worksheets where appropriate, explaining the source and derivation of any data input to the Formula that is not drawn directly from the Transmission Provider’s FERC Form No. 1, as well as the following information for all transmission facilities included in the expected transmission plant additions: (i) expected date of completion; (ii) percent

completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities exceeding \$5 million in cost; (iv) the estimated total installed cost of the facility; (v) the reason for the facility addition; and (vi) without identifying the transmission customer to the extent such customer information is not public information, upgrade costs paid by a generator or paid by a transmission customer directly to the Transmission Provider, in an accessible location on the Transmission Provider's OASIS website (the date of such posting is referred to herein as the "Publication Date");

(e) File such Annual Update with the Commission as an informational filing on the Publication Date; and

(f) On the Publication Date, notify Interested Parties by email (using the last known email addresses provided to the Transmission Provider) of the website address where the Annual Update posting is located. The Transmission Provider shall use the email list developed from the most recent Annual Update and any other email addresses of individuals who have requested to be included in the Annual Update distribution list.

4. A True-Up for a preceding calendar year shall:

(a) Be based upon the Transmission Provider's FERC Form No. 1 for that calendar year, and, to the extent specified in the Formula Rate, upon the books and records of the Transmission Provider consistent with the Commission's accounting policies and practices; and

(b) Include a variance analysis of the Formula Rate as compared with the projected Formula Rate components contained in the Annual Update establishing the rates for the Rate Year under review, which shows the percentage change of each input to the Formula Rate compared to the preceding Rate Year. The Transmission Provider shall address those changes which, in the Transmission Provider's reasonable judgment, are significant during the Customer Meeting (see Section II.1 below).

5. A change to the Formula Rate inputs related to unamortized abandoned plant, construction work in progress (which is currently set to zero), return on equity incentives, extraordinary property losses, return on equity, depreciation rates for each regulatory jurisdiction that are used to calculate the composite rates applied in the Formula Rate, or Post Employment Benefits Other than Pensions may not be made absent a filing with the Commission pursuant to Federal Power Act ("FPA") Sections 205 or 206. PacifiCorp shall have the right to propose a change to only the following items through a single issue filing under Section 205 of the FPA: (i) cash working capital as provided for in the settlement agreement filed and accepted in ER11-3643, and (ii) amortization rates, and depreciation rates. To the extent any State depreciation rate stated on Attachment 8 of the Formula Rate is modified by any State, PacifiCorp must make a single issue filing under Section 205 of the FPA to incorporate such modification to Attachment 8, to become effective on the same date the modified State depreciation rate became effective.

II. Annual Review Procedures

Each Annual Update shall be subject to the following review procedures (“Annual Review Procedures”). If any of the dates provided for herein fall on a Saturday, Sunday or Federal holiday, then the due date shall be the first business day thereafter:

1. Each year, with at least thirty (30) calendar days written notice, the Transmission Provider shall convene at least one meeting, which shall include at the Transmission Provider’s option either video conferencing or webinar/internet conferencing, among Interested Parties (“Customer Meeting”) during which the Transmission Provider shall present details about its Annual Update, including an explanation of those changes identified in the variance analysis (see Section I.4.b). The Customer Meeting shall provide Interested Parties the chance to seek information and clarifications from the Transmission Provider about the Annual Update. The first Customer Meeting of a Rate Year shall take place between June 23 and July 10 at a date and time convenient for a majority of the parties and posted on the Transmission Provider’s internet website. The Transmission Provider shall also schedule subsequent Customer Meetings as appropriate (“Subsequent Meetings”). The date and time of such Subsequent Meetings shall be posted on the Transmission Provider’s internet website and shall include at the Transmission Provider’s option either video conferencing or webinar/internet conferencing.
2. Immediately following the Publication Date, Interested Parties may submit requests for information supporting the Annual Update. Interested Parties will have one-hundred and eighty (180) calendar days after the Publication Date to serve reasonable information requests to the Transmission Provider (“Information Request Period”). Such information requests shall be limited to that which is necessary to determine if

the Transmission Provider has properly calculated the Formula Rate for the Annual Update under review, whether the inputs to the True-Up are correct, prudent and otherwise appropriate costs and revenue credits, and whether there have been any Material Changes that affect the Formula Rate calculations.

3. The Transmission Provider shall make a good faith effort to respond to information requests pertaining to the Annual Update within ten (10) business days of receipt of such requests. Such data responses shall be served on all Interested Parties identifying themselves to the Transmission Provider (as set forth in Section I.3(f)). Information requests received after 4 p.m. Pacific Prevailing Time shall be considered received the next business day. In the event the Transmission Provider believes it cannot respond within the ten (10) business day timeframe, it shall notify the requesting party and shall provide an estimate of when the Transmission Provider will provide the requested information.
4. For any information requests under Section II.2 above submitted during the last thirty (30) days of the Information Request Period to which the Transmission Provider fails to respond within ten (10) business days, the Information Request Period shall be extended equal to the greatest number of days beyond the ten (10) business day timeframe that it takes the Transmission Provider to provide the requested information in response to a single information request or set of information requests. In addition, for other good cause, including actions pursuant to Section II.6 below, the Information Request Period may be extended with the written consent of the Transmission Provider, with such consent not to be unreasonably withheld.

5. The Transmission Provider shall make available in a central electronic location all information requests received and all responses to such requests. Each information request received by the Transmission Provider shall become available in the central electronic location within one business day of receipt of such request. Each response by the Transmission Provider shall become available in the central electronic location within one business day of distribution of such response to the party that submitted the information request. The Transmission Provider shall also maintain and post in the same central electronic location a list of Interested Parties identifying themselves to the Transmission Provider.
6. To the extent the Transmission Provider and any Interested Party(ies) are unable to resolve disputes related to information requests submitted during the Information Request Period in accordance with these Protocols, the Transmission Provider or any Interested Party may petition FERC to appoint an Administrative Law Judge as a discovery master after reasonable attempts to resolve the disputes have been made by the Transmission Provider and any Interested Parties. The discovery master shall have the authority to issue binding orders to resolve discovery disputes and compel the production of discovery, as appropriate, in accordance with the Protocols and consistent with FERC's discovery rules.
7. At any time throughout the Information Request Period (as such period may be extended pursuant to Section II.4 above) and up to thirty (30) calendar days after the later of: (i) the close of the Information Request Period, or (ii) receipt of all responses to information requests submitted during the Information Request Period , any Interested Party may review the calculations ("Review Period") and notify the

Transmission Provider in writing of any specific challenges to the application of the Formula Rate (“Preliminary Challenge”). Notice of such Preliminary Challenges shall be promptly posted (at the same location as the Annual Update) by the Transmission Provider.

8. Challenges to the Formula Rate itself shall not be considered a Preliminary Challenge for purposes of these Annual Review Procedures. Modifications to the Formula Rate itself can only be made pursuant to Sections 205 and 206 of the Federal Power Act, as set out in Article V below.

III. Resolution of Annual Update Challenges

1. If the Transmission Provider and any Interested Party have not resolved a Preliminary Challenge to an Annual Update within sixty (60) calendar days after written notification of a Preliminary Challenge, senior management of the Interested Parties may attempt to resolve any outstanding issues (“Senior Management Review”). If the Transmission Provider and any Interested Party’s (or Parties’) senior management are unable to resolve all issues raised in such party’s Preliminary Challenge within thirty (30) calendar days after the Senior Management Review process begins, the Interested Party or Parties may, at any time thereafter, file a formal challenge with the Commission for a period up to three-hundred sixty five (365) calendar days after the Customer Meeting (“Formal Challenge”). An Interested Party may not file a Formal Challenge thereafter. However, any Party may at any time within the period specified above, with or without prior Senior Management Review or submission of a Preliminary Challenge, file a Formal Challenge with the Commission regarding the Formula Rate. For avoidance of doubt and as provided in Article V hereof, nothing

- in this section is intended to limit the rights of any Interested Party to file a complaint under the FPA outside the Formal Challenge procedures provided by these Protocols.
2. The Transmission Provider shall promptly post notice of resolution of a Preliminary Challenge (at the same location as the notice of Preliminary Challenges) and shall notify all Interested Parties of such resolution, consistent with the procedures set forth in Section II.5, above.
 3. Any and all information produced pursuant to these Protocols may be included in any proceeding concerning the PacifiCorp Formula Rate initiated at FERC pursuant to the FPA, including, but not limited to, a Formal Challenge. Information produced pursuant to these Protocols designated as confidential information and not otherwise publicly available shall be treated as confidential in any such proceeding referenced herein; provided that confidential treatment shall be subject to a later determination by the presiding authority that the material is, in whole or in part, not entitled to confidential treatment.
 4. Any Formal Challenge shall be served on the Transmission Provider by electronic service on the date of such filing.
 5. There shall be no need for an Interested Party to make a separate Formal Challenge with respect to any action initiated by the Commission *sua sponte*, regarding an Annual Update in order to participate in any resulting Commission proceeding.
 6. Failure to make a Preliminary Challenge or Formal Challenge as to any Annual Update shall not act as a bar to a Preliminary Challenge or Formal Challenge related

to any other Annual Update. However, no Preliminary Challenge to an Annual Update shall be permitted after the deadline for written notification of Preliminary Challenges, described in Section II.6.

7. Failure to make a Preliminary Challenge or Formal Challenge with respect to a Material Change as to any Annual Update shall not act as a bar to a Preliminary Challenge or Formal Challenge related to that Material Change in any subsequent Annual Update.

IV. Adjustments to Charges to Reflect Correction of Errors and Resolution of Challenges

For purposes of this Article IV governing mid-Rate Year adjustments of the Annual Update, the following definition of “Material Correction” triggering such adjustment shall apply: adjustment shall be required if correcting the error or otherwise accounting for the change impacts a rate produced by the Formula Rate by +/- two and a half (+/- 2.5) percent or +/- \$0.50 kw-yr, whichever is lower. Errors below this materiality threshold will be deferred to the True-Up.

1. If the Transmission Provider identifies an error in the Projection or the FERC Form No. 1 data or data based on the Transmission Provider’s books and records that is used as an input to the Projection, or the Transmission Provider is required by applicable law or a court or regulatory body to correct an error, and such error constitutes a Material Correction, as defined above, the Transmission Provider shall correct the error by recalculating the Annual Update in good faith within two (2) calendar months (or such period specifically directed by applicable law, court or regulatory body) and without regard to whether the correction increases or decreases

the Transmission Provider's revenue requirements. All identified errors shall reset the rights of Interested Parties to make information requests and challenges including the deadlines set out in Articles II and III, above, as to the specific errors and related corrective revisions. Invoices sent prior to the correction of the error shall be corrected as part of the True-Up. Notwithstanding the foregoing provisions, inaccuracies in the limited projections provided for in Section I.3.a(A) and (B) are not errors subject to the procedures set forth in this Article IV.

2. Any correction(s) or modification(s) to the Formula Rate True-Up that is (are) determined through the Annual Review Procedures, including resolution(s) of Preliminary Challenges and Formal Challenges, shall be refunded or surcharged the earlier of (i) the next monthly billing cycle after the conclusion of the time to file a Formal Challenge or (ii) the next monthly billing cycle after it is clear that there will be no Formal Challenges. Should a Commission order refunds or surcharges, such refunds or surcharges will be made pursuant to the Commission's order.
3. If the Transmission Provider files any corrections or modifications to its FERC Form No. 1 for any prior year after the window for submitting a Formal Challenge to an Annual Update has expired, and such corrections or modifications affect the charges produced by the True-Up for prior Rate Year(s), the Transmission Provider shall correct the error by recalculating the True-Up for the affected Rate Year(s) in good faith within two (2) calendar months (or such period specifically directed by applicable law, court or regulatory body) and without regard to whether the correction increases or decreases the Transmission Provider's revenue requirements for the affected Rate Year(s). All identified errors shall reset the rights of Interested Parties

and the deadlines set out in Articles II and III, above, only as to such errors and the associated corrective revisions.

4. Except as otherwise specified pursuant to a Commission order, all refunds or surcharges shall be determined with interest calculated in accordance with 18 C.F.R. § 35.19a.

V. Party's Rights and Burden of Proof

1. Nothing in these Protocols affects any rights the Transmission Provider, FERC, or any Interested Party may have under the FPA, including the right of the Transmission Provider to file a change in rates under Section 205 of the FPA or the right of an Interested Party to file a complaint that is not a Formal Challenge at any time under Section 206 of the FPA or other Commission regulation, or for an Interested Party to participate in any Commission proceeding relating to the Formula Rate. Nothing in these Protocols affects or modifies in any manner the procedural and substantive requirements, including requirements relating to the burden of proof, that are otherwise applicable under Commission precedent, regulations, and statute, in such a proceeding. The provisions of these Protocols addressing review and challenge of the Annual Update shall not be construed as limiting the Transmission Provider's, FERC's, or any Interested Party's rights under any applicable provision of the FPA.
2. Failure to have made a Preliminary Challenge or Formal Challenge pursuant to these Protocols shall neither, in any manner, be asserted against a complainant in a proceeding instituted under Section 206 of the FPA nor prejudice or otherwise limit

the complainant's right to relief that may be granted pursuant to Section 206 of the Federal Power Act.

3. Nothing herein is intended to alter the established burden(s) of going forward or burden(s) of proof as applied by the FERC at the time of any proceeding. Notwithstanding and without limiting the foregoing, in any proceeding ordered by FERC in response to a Formal Challenge raised under these Protocols or a proceeding initiated *sua sponte* by the Commission, the Transmission Provider shall have the ultimate burden of proof to establish that: (i) it reasonably applied the Formula Rate; (ii) it reasonably calculated the challenged Annual Update pursuant to the Formula Rate; and (iii) it reasonably adopted and applied any Material Change.

I. COMMON SERVICE PROVISIONS

1 Definitions

1.1 Affiliate:

With respect to a corporation, partnership or other entity, each such other corporation, partnership or other entity that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with, such corporation, partnership or other entity.

1.2 Ancillary Services:

Those services that are necessary to support the transmission of capacity and energy from resources to loads while maintaining reliable operation of the Transmission Provider's Transmission System in accordance with Good Utility Practice.

1.3 Annual Transmission Costs:

The total annual cost of the Transmission System for purposes of Network Integration Transmission Service shall be the amount specified in Attachment H until amended by the Transmission Provider or modified by the Commission.

1.3A Annual Transmission Revenue Requirement (ATRR):

The transmission revenue requirement calculated annually using the formula rate set forth in Attachment H-1.

1.4 Application:

A request by an Eligible Customer for Transmission Service, Network Integration Transmission Service or Generation Interconnection Service pursuant to the provisions of the Tariff.

1.5 Commission:

The Federal Energy Regulatory Commission.

1.6 Completed Application:

An Application that satisfies all of the information and other requirements of the Tariff, including any required deposit.

1.7 Control Area:

An electric power system or combination of electric power systems to which a common automatic generation control scheme is applied in order to:

1. match, at all times, the power output of the generators within the electric power system(s) and capacity and energy purchased from entities outside the electric power system(s), with the load within the electric power system(s);
2. maintain scheduled interchange with other Control Areas, within the limits of Good Utility Practice;
3. maintain the frequency of the electric power system(s) within reasonable limits in accordance with Good Utility Practice; and
4. provide sufficient generating capacity to maintain operating reserves in accordance with Good Utility Practice.

The term Control Area as used throughout this Tariff shall be understood to be equivalent to a Balancing Authority Area, as defined by the North American Electric Reliability Corporation.

1.8 Curtailment:

A reduction in firm or non-firm transmission service in response to a transfer capability shortage as a result of system reliability conditions (also "Curtailed").

1.9 Delivering Party:

The entity supplying capacity and energy to be transmitted at Point(s) of Receipt.

1.10 Designated Agent:

Any entity that performs actions or functions on behalf of the Transmission Provider, an Eligible Customer, or the Transmission Customer required under the Tariff.

1.11 Direct Assignment Facilities:

Facilities or portions of facilities that are constructed by the Transmission Provider for the sole use/benefit of a particular Transmission Customer or Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreement that governs service to the Transmission Customer or the Generation Interconnection Customer and shall be subject to Commission approval.

1.11A Disturbance Recovery Event

Any abnormal system condition occurring in a neighboring Balancing Authority that requires automatic or immediate action to prevent or limit the failure of transmission facilities or generation supply that could adversely affect the reliability of the Transmission Provider's Transmission System or other Transmission Systems in the Western Electricity Coordinating Council.

1.12 Eligible Customer:

(i) Any electric utility (including the Transmission Provider and any power marketer), Federal power marketing agency, or any person generating electric energy for sale for resale is an Eligible Customer under the Tariff. Electric energy sold or produced by such entity may be electric energy produced in the United States, Canada or Mexico. However, with respect to transmission service that the Commission is prohibited from ordering by Section 212(h) of the Federal Power Act, such entity is eligible only if the service is provided pursuant to a state requirement that the Transmission Provider offer the unbundled transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider.

(ii) Any retail customer taking unbundled transmission service pursuant to a state requirement that the Transmission Provider offer the transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider, is an Eligible Customer under the Tariff.

1.13 Facilities Study:

An engineering study conducted by the Transmission Provider to determine the required modifications to the Transmission Provider's Transmission System, including the cost and scheduled completion date for such modifications, that will be required to provide the requested transmission service.

1.14 Firm Point-To-Point Transmission Service:

Transmission Service under this Tariff that is reserved and/or scheduled between specified Points of Receipt and Delivery pursuant to Part II of this Tariff.

1.15 Good Utility Practice:

Any of the practices, methods and acts engaged in or approved by a significant portion of the electric utility industry during the relevant time period, or any of the practices, methods and acts which, in the exercise of reasonable judgment in light of the facts known at the time the decision was made, could have been expected to accomplish the desired result at a reasonable cost consistent with good business practices, reliability, safety and expedition. Good Utility Practice is not intended to be limited to the optimum practice, method, or act to the exclusion of all others, but rather to be acceptable practices, methods, or acts generally accepted in the region, including those practices required by Federal Power Act section 215(a)(4).

1.15A Interconnection Customer:

Any Eligible Customer (or its Designated Agent) that executes an agreement to receive generation interconnection service pursuant to Part IV or Part V of this Tariff.

1.16 Interruption:

A reduction in non-firm transmission service due to economic reasons pursuant to Section 14.7 (also "Interrupt").

1.17 [RESERVED]

1.18 Load Shedding:

The systematic reduction of system demand by temporarily decreasing load in response to transmission system or area capacity shortages, system instability, or voltage control considerations under Part III of the Tariff.

1.19 Long-Term Firm Point-To-Point Transmission Service:

The firm Point-To-Point Transmission Service under Part II of the Tariff with a term of one year or more.

1.20 Native Load Customers:

The wholesale and retail power customers of the Transmission Provider on whose behalf the Transmission Provider, by statute, franchise, regulatory requirement, or contract, has undertaken an obligation to construct and operate the Transmission Provider's system to meet the reliable electric needs of such customers.

1.21 Network Customer:

An entity receiving transmission service pursuant to the terms of the Transmission Provider's Network Integration Transmission Service under Part III of the Tariff.

1.22 Network Integration Transmission Service:

The transmission service provided under Part III of the Tariff.

1.23 Network Load:

The load that a Network Customer designates for Network Integration Transmission Service under Part III of the Tariff. The Network Customer's Network Load shall include all load served by the output of any Network Resources designated by the Network Customer. A Network Customer may elect to designate less than its total load as Network Load but may not designate only part of the load at a discrete Point of Delivery. Where an Eligible Customer has elected not to designate a particular load at discrete points of delivery as Network Load, the Eligible Customer is responsible for making separate arrangements under Part II of the Tariff for any Point-To-Point Transmission Service that may be necessary for such non-designated load.

1.24 Network Operating Agreement:

An executed agreement that contains the terms and conditions under which the Network Customer shall operate its facilities and the technical and operational matters associated with the implementation of Network Integration Transmission Service under Part III of the Tariff.

1.25 Network Operating Committee:

A group made up of representatives from the Network Customer(s) and the Transmission Provider established to coordinate operating criteria and other technical considerations required for implementation of Network Integration Transmission Service under Part III of this Tariff.

1.26 Network Resource:

Any designated generating resource owned, purchased, or leased by a Network Customer under the Network Integration Transmission Service Tariff. Network Resources do not include any resource, or any portion thereof, that is committed for sale to third parties or otherwise cannot be called upon to meet the Network Customer's Network Load on a non-interruptible basis, except for purposes of fulfilling obligations under a reserve sharing program.

1.27 Network Upgrades:

Modifications or additions to transmission-related facilities that are integrated with and support the Transmission Provider's overall Transmission System for the general benefit of all users of such Transmission System.

1.28 Non-Firm Point-To-Point Transmission Service:

Point-To-Point Transmission Service under the Tariff that is reserved and scheduled on an as-available basis and is subject to Curtailment or Interruption as set forth in Section 14.7 under Part II of this Tariff. Non-Firm Point-To-Point Transmission Service is available on a stand-alone basis for periods ranging from one hour to one month.

1.29 Non-Firm Sale:

An energy sale for which receipt or delivery may be interrupted for any reason or no reason, without liability on the part of either the buyer or seller.

1.30 Open Access Same-Time Information System (OASIS):

The information system and standards of conduct contained in Part 37 of the Commission's regulations and all additional requirements implemented by subsequent Commission orders dealing with OASIS.

1.30A PacifiCorp COI Segment:

The eastern most portion of the two Pacific AC Intertie lines on the California-Oregon Intertie.

1.31 Part I:

Tariff definitions and Common Service Provisions contained in Sections 2 through 12.

1.32 Part II:

Tariff Sections 13 through 27 pertaining to Point-To-Point Transmission Service in conjunction with the applicable Common Service Provisions of Part I and appropriate Schedules and Attachments.

1.33 Part III:

Tariff Sections 28 through 35 pertaining to Network Integration Transmission Service in conjunction with the applicable Common Service Provisions of Part I and appropriate Schedules and Attachments.

1.34 Part IV:

Tariff Section 36 to Section 48 pertaining to Standard Generation Interconnection Procedures for generation greater than twenty (20) megawatts in conjunction with the applicable Common Service Provisions of Part I and appropriate schedules and attachments.

1.35 Part V:

Tariff Section 49 pertaining to Generation Interconnection Service lesser than or equal to twenty (20) megawatts in conjunction with the applicable Common Service Provisions of Part I and appropriate schedules and attachments.

1.36 Parties:

The Transmission Provider and the Transmission Customer receiving service under the Tariff.

1.37 Point(s) of Delivery:

Point(s) on the Transmission Provider's Transmission System where capacity and energy transmitted by the Transmission Provider will be made available to the Receiving Party under Part II of the Tariff. The Point(s) of Delivery shall be specified in the Service Agreement for Long-Term Firm Point-To-Point Transmission Service.

1.38 Point(s) of Receipt:

Point(s) of interconnection on the Transmission Provider's Transmission System where capacity and energy will be made available to the Transmission Provider by the Delivering Party under Part II of the Tariff. The Point(s) of Receipt shall be specified in the Service Agreement for Long-Term Firm Point-To-Point Transmission Service.

1.39 Point-To-Point Transmission Service:

The reservation and transmission of capacity and energy on either a firm or non-firm basis from the Point(s) of Receipt to the Point(s) of Delivery under Part II of the Tariff.

1.40 Power Purchaser:

The entity that is purchasing the capacity and energy to be transmitted under the Tariff.

1.41 Pre-Confirmed Application:

An Application that commits the Eligible Customer to execute a Service Agreement upon receipt of notification that the Transmission Provider can provide the requested Transmission Service.

1.42 Real Power Losses:

Electrical losses associated with the use of the Transmission Provider's Transmission System and, where applicable, the use of the Transmission Provider's distribution system. Such losses are provided for in Section 15.7, Section 28.5, Schedule 10 and Attachment S of the Tariff.

1.43 Receiving Party:

The entity receiving the capacity and energy transmitted by the Transmission Provider to Point(s) of Delivery.

1.44 Regional Transmission Group (RTG):

A voluntary organization of transmission owners, transmission users and other entities approved by the Commission to efficiently coordinate transmission planning (and expansion), operation and use on a regional (and interregional) basis.

1.45 Reserved Capacity:

The maximum amount of capacity and energy ~~-(including losses)~~ that the Transmission Provider agrees to

transmit for the Transmission Customer over the Transmission Provider's Transmission System between the Point(s) of Receipt and the Point(s) of Delivery under Part II of the Tariff. Reserved Capacity shall be expressed in terms of whole megawatts on a sixty (60) minute interval (commencing on the clock hour) basis.

1.46 Retail Access:

Unbundled Transmission Service pursuant to a state requirement that the Transmission Provider offer transmission service, or pursuant to a voluntary offer of such service by the Transmission Provider providing Retail End-Users of electricity (or their designated agent) the ability to acquire transmission service directly from the Transmission Provider.

1.47 Retail End-User:

A consumer of electric energy receiving either (i) bundled electric service from the Transmission Provider under a retail service tariff subject to state jurisdiction or (ii) Retail Access from the Transmission Provider in lieu of bundled electric service from the Transmission Provider under a retail service tariff subject to state jurisdiction.

1.48 Secondary Receipt and Delivery Points:

The use of alternate delivery or receipt points in Point-to-Point Transmission Service on a non-firm basis in accordance with Section 22 of the Tariff.

1.49 Service Agreement:

The initial agreement and any amendments or supplements thereto entered into by the Transmission Customer and the Transmission Provider for service under the Tariff.

1.50 Service Commencement Date:

The date the Transmission Provider begins to provide service pursuant to the terms of an executed Service Agreement, or the date the Transmission Provider

begins to provide service in accordance with Section 15.3 or Section 29.1 under the Tariff.

1.51 Short-Term Firm Point-To-Point Transmission Service:

Firm Point-To-Point Transmission Service under Part II of the Tariff with a term of less than one year. Short-Term Firm Point-To-Point Transmission Service of duration of less than one calendar day is sometimes referred to as Hourly Firm Point-To-Point Transmission Service.

1.52 System Condition:

A specified condition on the Transmission Provider's system or on a neighboring system, such as a constrained transmission element or flowgate, that may trigger Curtailment of Long-Term Firm Point-to-Point Transmission Service using the curtailment priority pursuant to Section 13.6. Such conditions must be identified in the Transmission Customer's Service Agreement.

1.53 System Impact Study:

An assessment by the Transmission Provider of (i) the adequacy of the Transmission System to accommodate a request for either Firm Point-To-Point Transmission Service or Network Integration Transmission Service and (ii) whether any additional costs may be incurred in order to provide transmission service.

1.54 Third-Party Sale:

Any sale for resale in interstate commerce to a Power Purchaser that is not designated as part of Network Load under the Network Integration Transmission Service Agreement.

1.55 Transmission Customer:

Any Eligible Customer (or its Designated Agent) that (i) executes a Service Agreement, or (ii) requests in writing that the Transmission Provider file with the Commission, a proposed unexecuted Service Agreement to receive transmission service under Part II of the Tariff. This term is used in the Part I Common Service

Provisions to include customers receiving transmission service under Part II and Part III of this Tariff.

1.56 Transmission Provider:

PacifiCorp (or its designated agent), which owns, controls, or operates transmission or distribution facilities used for the transmission of electric energy in interstate commerce and provides transmission service under the Tariff.

1.57 Transmission Provider's Monthly Transmission System Peak:

The maximum firm usage of Transmission Provider's Transmission System in a calendar month.

1.58 Transmission Service:

Point-To-Point Transmission Service provided under Part II of the Tariff on a firm and non-firm basis.

1.59 Transmission System:

The facilities (for PacifiCorp that are generally operated at a voltage greater than 34.5 kV) that are owned, controlled or operated by the Transmission Provider; that are used to provide Transmission Service under Part II and Part III of the Tariff; and that are included in the Transmission Provider's transmission revenue requirement periodically filed with the Commission.

1.60 Umbrella Service Agreement:

An executed agreement allowing a Transmission Customer to purchase transmission service from the Transmission Provider in amounts and for prices as posted on the Transmission Provider's OASIS for a term up to one year in length.

1.61 Working Day:

Monday through Friday excluding holidays.

SCHEDULE 1

Scheduling, System Control and Dispatch Service

This service is required to schedule the movement of power through, out of, within, or into a Control Area. This service can be provided only by the operator of the Control Area in which the transmission facilities used for transmission service are located. Scheduling, System Control and Dispatch Service is to be provided directly by the Transmission Provider (if the Transmission Provider is the Control Area operator) or indirectly by the Transmission Provider making arrangements with the Control Area operator that performs this service for the Transmission Provider's Transmission System. The Transmission Customer must purchase this service from the Transmission Provider or the Control Area operator. The charges for Scheduling, System Control and Dispatch Service are to be based on the rates set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Transmission Customers Obligated to acquire Scheduling, System Control and Dispatch Service: All Transmission Customers purchasing Long-Term Firm Point-to-Point Transmission Service, Short-Term Firm Point-to-Point Transmission Service, Non-Firm Point-to-Point Transmission Service, or Network Integration Transmission Service from the Transmission Provider shall be required to acquire Scheduling, System Control and Dispatch Service from the Transmission Provider.

Charge for Scheduling, System Control and Dispatch Service: All Transmission Customers required to acquire Scheduling, System Control and Dispatch Service shall pay a charge invoiced monthly for Scheduling, System Control and Dispatch Service equal to the amount set forth below. Charges shall be calculated on an annual basis using the annual revenue requirement derived from the populated formula in this Schedule 1. Annual updates to the Schedule 1 rate shall follow the procedures set forth in Attachment H-2.

- 1) For Yearly Service, one-twelfth of the Yearly Rate determined pursuant to this Schedule 1 multiplied by either: (1) Reserved Capacity for Point-to-Point Transmission Service or (2) Monthly Network Load calculated

pursuant to Section 34.2 of the Tariff for Network Integration Transmission Service.

- 2) For Monthly Service, the Monthly Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 3) For Weekly Service, the Weekly Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 4) For Daily On-Peak Service, the Daily On-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 5) For Daily Off-Peak Service, the Daily Off-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 6) For Hourly On-Peak Service, the Hourly On-Peak determined pursuant to this Schedule 1 multiplied by Reserved Capacity.
- 7) For Hourly Off-Peak Service, the Hourly Off-Peak Rate determined pursuant to this Schedule 1 multiplied by Reserved Capacity.

For purposes of charging the rates set forth in this Schedule 1 to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 1 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 1 times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Scheduling, System Control and Dispatch Service to be provided:

The Transmission Provider shall ensure that personnel and equipment are adequate to allow for pre-schedules and real-time schedule changes of power deliveries through, out of, within, or into a Transmission Provider's Transmission System in accordance with Sections 13.8 and 14.6 of the Tariff and any scheduling arrangements contained in Network Interconnection and Operating Agreements.

Additional Charges for Use of PacifiCorp Facilities in other Control Areas. A Transmission Customer will be responsible for making its own transmission arrangements to the extent a Transmission Customer takes transmission service on a portion of PacifiCorp's transmission system located in another Control Area. The Transmission Customer will be responsible for a proportionate share of any charges assessed to PacifiCorp by the other Control Area operator for scheduling, system control and dispatch service associated with the Transmission Customer's transmission service. PacifiCorp will directly pass-through the costs it incurs from the Control Areas listed above without additional mark-up.

**SCHEDULE 1 FORMULA RATE FOR
SCHEDULING, SYSTEM CONTROL AND DISPATCH SERVICE**

[See Appendix B of Attachment H-1.](#)

~~PacifiCorp
Scheduling, System Control and Dispatch Service
Schedule 1~~

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

Notes:

~~1 Projected Annual Revenue Requirement ("ARR") is based on prior year
FERC Form 1 data (lines 1-6 for the prior year) and becomes effective
with the projected ATRR.~~

~~2 — Prior year True-up Adjustment is calculated on Attachment 6 to Attachment H-1 of this Tariff as well as the related interest on prior year true-up.~~

SCHEDULE 2

Reactive Supply and Voltage Control from Generation or Other Sources Service

In order to maintain transmission voltages on the Transmission Provider's transmission facilities within acceptable limits, generation facilities and non-generation resources capable of providing this service that are under the control of the control area operator are operated to produce (or absorb) reactive power. Thus, Reactive Supply and Voltage Control from Generation or Other Sources Service must be provided for each transaction on the Transmission Provider's transmission facilities. The amount of Reactive Supply and Voltage Control from Generation or Other Sources Service that must be supplied with respect to the Transmission Customer's transaction will be determined based on the reactive power support necessary to maintain transmission voltages within limits that are generally accepted in the region and consistently adhered to by the Transmission Provider.

Reactive Supply and Voltage Control from Generation or Other Sources Service is to be provided directly by the Transmission Provider (if the Transmission Provider is the Control Area operator) or indirectly by the Transmission Provider making arrangements with the Control Area operator that performs this service for the Transmission Provider's Transmission System. The Transmission Customer must purchase this service from the Transmission Provider or the Control Area operator subject to any credits provided pursuant to applicable PacifiCorp business practices. The charges for such service will be based on the rates set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by the Control Area operator.

Transmission Customers Obligated to acquire Reactive Supply and Voltage Control from Generation Sources Service: All

Transmission Customers purchasing Long-Term Firm Point-to-Point Transmission Service, Short-Term Firm Point-to-Point Transmission Service, Non-Firm Point-to-Point Transmission Service, or Network Integration Transmission Service from the Transmission Provider shall be required to acquire Reactive Supply and Voltage Control from Generation Sources Service from the Transmission Provider.

Charge for Reactive Supply and Voltage Control from Generation Sources Service: For Point-To-Point Transmission Service, the rate shall be applied to the Transmission Customer's Reserved Capacity. For purposes of charging the rates set forth in this Schedule 2 to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. For Network Integration Transmission Service, the rate shall be applied to the Transmission Customer's Monthly Network Load.

- | | |
|---|--|
| 1. Yearly Rate | \$ 1.136 <u>0.55</u> /kW/Year |
| 2. Monthly Rate | \$ 0.095 <u>0.046</u> /kW/Month |
| 3. Weekly Rate | \$ 0.022 <u>0.011</u> /kW/Week |
| 4. Daily Rate, On-Peak | \$ 0.004 <u>0.001</u> /kW/Day |
| 5. Daily <u>Hourly</u> Rate, Off-Peak | \$ 0.003 /kW/Day |
| 6. Hourly Rate, On Peak | \$0.273/MWh |
| 7. Hourly Rate, Off-Peak | \$0.130 <u>\$0.063</u> /MWh |

The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 2 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 2 times the highest amount in megawatts of Reserved Capacity in any hour during such week

Reactive Supply and Voltage Control from Generation Sources Service to be ~~provided~~Provided: The Transmission Provider shall ensure that generation interconnected with its Transmission System meets the voltage support and reactive control requirements of the Western Electricity Coordinating Council.

SCHEDULE 3

Regulation and Frequency Response Service

Regulation and Frequency Response Service is necessary to provide for the continuous balancing of resources (generation and interchange) with load and for maintaining scheduled Interconnection frequency at sixty cycles per second (60 Hz). Regulation and Frequency Response Service is accomplished by committing on-line generation whose output is raised or lowered (predominantly through the use of automatic generating control equipment) and by other non-generation resources capable of providing this service as necessary to follow the moment-by-moment changes in load. The obligation to maintain this balance between resources and load lies with the Transmission Provider (or the Control Area operator that performs this function for the Transmission Provider). The Transmission Provider must offer this service when the Transmission Service is used to serve load within its Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Regulation and Frequency Response Service obligation as further described in applicable PacifiCorp business practices. The amount of and charges for Regulation and Frequency Response Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charge for Regulation and Frequency Response Service: A
~~Transmission Customer purchasing Regulation and Frequency Response Service will be required to purchase an amount of reserved capacity equal to 4.24 percent of the Transmission Customer's Reserved Capacity for Point-to-Point Transmission Service or 4.24 percent of the Transmission Customer's Monthly Network Load for~~The charges below apply to all Network Integration Transmission Service.—~~The billing determinants for this service shall be reduced by any portion of the 4.24 percent purchase obligation that a Transmission Customer obtains from third parties or supplies itself. The rates below reflect the percentage purchase obligation stated above multiplied by the cost of providing the ancillary services described in this Schedule 3. Accordingly, the~~Firm imports do not reduce the load obligation.

The rates below are applied to the ~~amount of the Transmission Customer's Reserved Capacity for Point to Point Transmission Service or the~~ Transmission Customer's Monthly Network Load for Network Integration Transmission Service.

1. Yearly Rate \$~~4.021~~2.900/kW/Year
2. Monthly Rate \$~~0.335~~0.242/kW/Month
3. Weekly Rate \$~~0.077~~0.056/kW/Week
4. Daily Rate, On-Peak \$~~0.015~~0.011/kW/Day
5. Daily Rate, Off-Peak \$~~0.011~~0.008/kW/Day
6. Hourly Rate, On-Peak \$~~0.967~~0.697/MWh
7. Hourly Rate, Off-Peak \$~~0.460~~0.332/MWh

The total charge in any day, including any charges for failure to self-supply as described in the following section, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 3 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 3 times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Self-Supply: A Network Customer may choose to self-supply its Regulation and Frequency Response Service obligation. Due to the nature of this service a Network Customer must either purchase 100% of its requirements or self-supply 100% of its requirements.

The total Regulation and Frequency Response Service obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of NERC Reliability Standard BAL-001. The requirement is such that the Transmission Customer that is self-supplying Regulation and Frequency Response Service must show, on no less than an annual basis, that it is capable of meeting the requirements of the currently-effective version of BAL-001 consistent with PacifiCorp business practices.

SCHEDULE 3A

Generator Regulation and Frequency Response Service

Generator Regulation and Frequency Response Service is necessary to provide for the continuous balancing of resources (generation and interchange) with load and for maintaining scheduled Interconnection frequency at sixty cycles per second (60 Hz). Generator Regulation and Frequency Response Service is accomplished by committing on-line generation whose output is raised or lowered (predominantly through the use of automatic generating control equipment) as necessary to follow the moment-by-moment changes for a generator located within the Control Area. The obligation to maintain this balance between resources and the generator's schedule lies with the Transmission Provider (or the Control Area that performs this function for the Transmission Provider).

The Transmission Provider must offer this service when transmission service is provided for a generator physically or electrically located in the Transmission Provider's Control Area. Generator Regulation and Frequency Response Service applies to the extent that a Transmission Customer is not already subject to Regulation and Frequency Response Service provided under Schedule 3. When applicable, the Transmission Customer must either purchase Generator Regulation and Frequency Response Service from the Transmission Provider, self supply the service, or make alternative comparable arrangements, as further described in applicable PacifiCorp business practices which may include self-supplying regulation reserve capacity from generation or non-generation resources or through dynamically scheduling its generation to another Control Area.

The amount of and charges for Generator Regulation and Frequency Response Service are set forth below. To the extent a Control Area performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Balancing Authority. The Transmission Provider may not charge a Transmission Customer for regulation reserves under both Schedule 3 and Schedule 3A for the same transaction.

Charge for Regulation and Frequency Response Service:

~~A Transmission Customer purchasing Generator Regulation and Frequency Response Service will be required to purchase an amount of reserved capacity equal to 4.24 percent of~~ The charges

below apply to service that originates in the PacifiCorp Control Area and terminates in another Control Area including: 1) Long-Term Firm Point-to-Point Transmission Service and 2) Short-Term Firm and Non-Firm Point-to-Point Transmission Service, assessed based upon the Transmission Customer's ~~Reserved Capacity for Point to Point Transmission Service or 4.24 percent of the Transmission Customer's Monthly Network Load for Network Integration Transmission Service.~~ The billing determinants for this service shall be reduced by any portion of the 4.24 percent purchase obligation that a Transmission Customer obtains from third parties or supplies itself. The rates below reflect the percentage purchase obligation stated above multiplied by the cost of providing the ancillary services described in this Schedule 3A. Accordingly, the hourly usage. The rates below are applied to the amount of the Transmission Customer's Reserved Capacity for Point-to-Point Transmission Service or the Transmission Customer's ~~Monthly Network Load for Network Integration Transmission Service.~~ hourly schedules for Short-Term Firm or Non-Firm Point-to-Point Transmission Service exported from the PacifiCorp Control Area. For purposes of charging the rates set forth in this Schedule 3A to Transmission Customers purchasing Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

1. Yearly Rate	\$4.021 <u>2.900</u> /kW/Year
2. Monthly Rate	\$0.335 <u>0.242</u> /kW/Month
3. Weekly Rate	\$0.077 <u>0.056</u> /kW/Week
4. Daily Rate, On-Peak	\$0.015 <u>0.011</u> /kW/Day
5. Daily Rate, Off-Peak	\$0.011 <u>0.008</u> /kW/Day
6. Hourly Rate, On-Peak	\$0.967/kW/Day <u>0.697/MWh</u>
7. Hourly Rate, Off-Peak	\$0.460 <u>0.332</u> /MWh

The total charge in any day, including any charges for failure to self-supply as described in the following section, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 3A times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 3A times the highest amount in megawatts of Reserved Capacity in any hour during such week.

Self-Supply:

A Transmission Customer may choose to self-supply its Generator Regulation and Frequency Response Service obligation. Due to the nature of this service a Transmission Customer must either purchase 100% of its requirements or self-supply 100% of its requirements.

The total Generator Regulation and Frequency Response Service obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of NERC Reliability Standard BAL-001. The requirement is such that the Transmission Customer that is self-supplying Generator Regulation and Frequency Response Service must show, on no less than an annual basis, that it is capable of meeting the requirements of the currently-effective version of BAL-001 consistent with PacifiCorp business practices.

SCHEDULE 5

Operating Reserve - Spinning Reserve Service

Spinning Reserve Service is needed to serve load in the ~~control-area~~Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support ~~firm-generation~~ exports from the ~~control-area~~Control Area immediately in the event of a system contingency. Spinning Reserve Service may be provided by generating units that are on-line and loaded at less than maximum output and by non-generation resources capable of providing this service. The Transmission Provider must offer this service when the transmission service is used to serve load within its Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support ~~firm~~-sales from generators located within the PacifiCorp ~~control-area~~Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Spinning Reserve Service obligation. The amount of and charges for Spinning Reserve Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider, charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charges for Spinning Reserve Service:

~~— A Transmission Customer purchasing Spinning Reserve Service will be required to purchase an amount of reserved capacity equal to 1.75 percent of the Transmission Customer's Reserved Capacity for Point-to-Point Transmission Service or 1.75 percent of the Transmission Customer's Monthly Network Load for Network Integration Transmission Service. The billing determinants for this service shall be reduced by any portion of the 1.75 percent purchase obligation that a Transmission Customer obtains from third parties or supplies itself.~~

The charges below apply to: (1) Network Integration Transmission Service; (2) Long-Term Firm Point-to-Point Transmission Service; (3) Short-Term Firm Point-to-Point Transmission Service; and (4) Short-Term Non-Firm Point-to-Point Transmission Service, assessed based upon hourly usage, for service that requires Spinning Reserve Service, as described in the preceding section and as further described in applicable PacifiCorp business practices.

~~The rates below reflect the percentage purchase obligation stated above multiplied by the cost of providing the ancillary services described in this Schedule 5. Accordingly, the~~ The rates below are applied to the amount of the Transmission Customer's ~~Reserved Capacity for Point to Point Transmission Service or the Transmission Customer's Monthly Network Load~~ hourly load for Network Integration Transmission Service or schedules for Point-to-Point Transmission Service.

For purposes of charging the rates set forth in this Schedule 5 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

The rate to be effective from January 1, 2012 through May 31, 2013 shall be an Hourly Rate of:

- \$0.32 MWh

The rate to be effective as of June 1, 2013 shall be an Hourly Rate of:

- \$0.39 MWh

Self-Supply:

A Transmission Customer may choose to self-supply all or a portion of its reserve obligation.

The total reserve obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of WECC Regional Reliability Standard BAL-STD-002. The requirement is currently 5% of the hourly load responsibility served by hydro and wind resources and 7% served by thermal resources with at least half required to be Spinning Reserves. For a Transmission Customer choosing to self-supply a portion of its reserve obligation, the billing determinants for supplemental purchases of Schedule 5 reserve service shall be determined by: (1) identifying the difference between the amount self-supplied during each hour each month and the Transmission Customer's full requirement, as determined by WECC Standard BAL-STD-002; (2) charging the Transmission Customer the Hourly Rate multiplied by the amount of MWs identified in (1) where the Transmission Customer failed to supply its full requirement for each hour, if any failure occurred.

The Transmission Customer shall schedule that portion which it will self-supply and/or supply from third parties up to seven days in advance pursuant to procedures set forth in the business practices of the Transmission Provider. During any period that a Transmission Customer has scheduled self-supply and/or supply from third parties but fails to provide the full amount scheduled due to partial or full forced outage of the generation source or a transmission curtailment or interruption, the Transmission Customer shall purchase the shortfall at the Hourly Rate, as described in the proceeding section.

- ~~1. Yearly Rate \$1.853/kW/Year~~
- ~~2. Monthly Rate \$0.154/kW/Month~~
- ~~3. Weekly Rate \$0.036/kW/Week~~
- ~~4. Daily Rate, On Peak \$0.007/kW/Day~~
- ~~5. Daily Rate, Off Peak \$0.005/kW/Day~~
- ~~6. Hourly Rate, On Peak \$0.445/MWh~~
- ~~7. Hourly Rate, Off Peak \$0.212/MWh~~

~~The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 5 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 5 times the highest amount in megawatts of Reserved Capacity in any hour during such week.~~

Charge for Unauthorized Spinning Reserve Service:

A Transmission Customer's assessment of an unauthorized use charge will include a charge for Spinning Reserve Service in accordance with Schedule 11 to the Tariff. Additionally, any Transmission Customer purchasing Transmission Service from the Transmission Provider in order to serve firm load within the Transmission Provider's Control Area or firm exports from the Transmission Provider's Control Area using an import from another Control Area that is found to be interruptible shall be assessed a charge for unauthorized Spinning Reserve Service under this Schedule 5. For the purposes of this Schedule 5, an interruptible import is an import where any generation or transmission element of such import to the Transmission Provider's Transmission System is interruptible or where any transmission element through, out of, within, or into the Transmission Provider's Transmission System is interruptible (excluding system contingencies resulting in transmission

outages). Any Transmission Customer making such use of the Transmission Provider's Transmission System and not self-supplying or supplying from third parties such associated spinning reserve requirement shall be responsible to compensate the Transmission Provider for unauthorized Spinning Reserve under this Schedule 5 for the amount of energy scheduled for delivery to the Transmission Provider from such interruptible import at twice the hourly rates set forth above. In addition, upon any actual interruption of such import (excluding system contingencies resulting in transmission outages), the amount of energy scheduled to be delivered from such interruptible import during the time period that Unauthorized Spinning Reserve Service was provided shall be included as part of Energy Imbalance in Schedule 4. Such amount shall be in addition to any amount paid for any other Transmission Service.

Spinning Reserve Service to be Provided:

The Transmission Provider, using its generators controlled by automatic generation control, will provide the capacity required to provide Spinning Reserve Service for a Transmission Customer. Upon an outage of a generation resource for which Spinning Reserve Service has been purchased from the Transmission Provider, the Transmission Provider will provide replacement capacity commencing immediately upon such outage until the earlier of (1) the restoration of such resource to service by the Transmission Customer or (2) the end of ten (10) full minutes after the occurrence of such outage. To the extent that the Transmission Provider determines that a Transmission Customer's specific Spinning Reserve Requirements are not being fully met through the purchase of Spinning Reserve Service as provided above, the Transmission Provider reserves the right (upon filing with the Commission) to require such Transmission Customer to purchase a greater amount of Spinning Reserve Service.

SCHEDULE 6

Operating Reserve - Supplemental Reserve Service

Supplemental Reserve Service is needed to serve load in the ~~control area~~Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support ~~firm generation~~ exports from the ~~control area~~Control Area in the event of a system contingency; however, it is not available immediately to serve load but rather within a short period of time. Supplemental Reserve Service may be provided by generating units that are on-line but unloaded, by quick-start generation or by interruptible load or other non-generation resources capable of providing this service. The Transmission Provider must offer this service when the transmission service is used to serve load within its Control Area (other than load supplied by firm imports for which the reserve capacity is provided by the supplier) and to support ~~firm~~ sales from generators located within the PacifiCorp ~~control area~~Control Area. The Transmission Customer must either purchase this service from the Transmission Provider, self-supply the service, or make alternative comparable arrangements to satisfy its Supplemental Reserve Service obligation. The amount of and charges for Supplemental Reserve Service are set forth below. To the extent the Control Area operator performs this service for the Transmission Provider; charges to the Transmission Customer are to reflect only a pass-through of the costs charged to the Transmission Provider by that Control Area operator.

Charges for Supplemental Reserve Service:

~~A Transmission Customer purchasing Supplemental Reserve Service will be required to purchase an amount of reserved capacity equal to 1.75 percent of the Transmission Customer's Reserved Capacity for Point-to-Point Transmission Service or 1.75 percent of the Transmission Customer's Monthly Network Load for Network Integration Transmission Service. The billing determinants for this service shall be reduced by any portion of the 1.75 percent purchase obligation that a Transmission Customer obtains from third parties or supplies itself.~~
The charges below apply to: 1) Network Integration Transmission Service; 2) Long-Term Firm Point-to-Point Transmission Service; 3) Short-Term Firm Point-to-Point Transmission Service, and (4) Short-Term Non-Firm Point-to-Point Transmission Service, assessed based upon hourly usage, for service that requires Supplemental Reserve Service, as described in the preceding

section and as further described in applicable PacifiCorp business practices.

~~—The rates below reflect the percentage purchase obligation stated above multiplied by the cost of providing the ancillary services described in this Schedule 6. Accordingly, the~~The rates below are applied to the amount of the Transmission Customer's ~~Reserved Capacity for Point-to-Point Transmission Service or the Transmission Customer's Monthly Network Load~~hourly load for Network Integration Transmission Service ~~or schedules for Point-to-Point Transmission Service.~~ For purposes of charging the rates set forth in this Schedule 6 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff.

The rate to be effective from January 1, 2012 through May 31, 2013 shall be an Hourly Rate of:

- \$0.29 MWh

The rate to be effective as of June 1, 2013 shall be an Hourly Rate of:

- \$0.34 MWh

Self-Supply:

A Transmission Customer may choose to self-supply all or a portion of its reserve obligation.

The total reserve obligation for a Transmission Customer who self-supplies is determined by the currently-effective version of WECC Regional Reliability Standard BAL-STD-002. The requirement is currently 5% of the hourly load responsibility served by hydro and wind resources and 7% served by thermal resources with at least half required to be Spinning Reserves. For a Transmission Customer choosing to self-supply a portion of its reserve obligation, the billing determinants for supplemental purchases of Schedule 6 reserve service shall be determined by: (1) identifying the difference between the amount self-supplied during each hour each month and the Transmission Customer's full requirement, as determined by WECC Standard BAL-STD-002; (2) charging the Transmission Customer the Hourly Rate multiplied by the amount of MWs identified in (1) where the

Transmission Customer failed to supply its full requirement for each hour, if any failure occurred.

The Transmission Customer shall schedule that portion which it will self-supply and/or supply from third parties up to seven days in advance pursuant to procedures set forth in the Business Practices of the Transmission Provider. During any period that a Transmission Customer has scheduled self-supply and/or supply from third parties but fails to provide the full amount scheduled due to partial or full forced outage of the generation source or a transmission curtailment or interruption, the Transmission Customer shall purchase the shortfall at the hourly rate.

- ~~1. Yearly Rate \$1.566/kW/Year~~
- ~~2. Monthly Rate \$0.131/kW/Month~~
- ~~3. Weekly Rate \$0.030/kW/Week~~
- ~~4. Daily Rate, On Peak \$0.006/kW/Day~~
- ~~5. Daily Rate, Off Peak \$0.004/kW/Day~~
- ~~6. Hourly Rate, On Peak \$0.377/MWh~~
- ~~7. Hourly Rate, Off Peak \$0.179/MWh~~

~~— The total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 6 times the highest amount in megawatts of Reserved Capacity in any hour during such day. In addition, the total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 6 times the highest amount in megawatts of Reserved Capacity in any hour during such week.~~

Charge for Unauthorized Supplemental Reserve Service:

A Transmission Customer assessment of an unauthorized use charge will include a charge for Supplemental Reserve Service in accordance with Schedule 11 to the Tariff. Additionally, any Transmission Customer purchasing Transmission Service from the Transmission Provider in order to serve firm load within the Transmission Provider's Control Area or firm exports from the Transmission Provider's Control Area using an import from another Control Area that is found to be interruptible shall be assessed a charge for unauthorized Supplemental Reserve Service under this Schedule ~~5-6~~. For the purposes of this Schedule 6, an interruptible import is an import where any generation or transmission element of such import to the Transmission Provider's Transmission System is interruptible or where any transmission element through, out of, within, or into the

Transmission Provider's Transmission System and not self-supplying or supplying from third parties such associated supplemental reserve requirement is interruptible (excluding system contingencies resulting in transmission outages). Any Transmission Customer making such use of the Transmission Provider's Transmission System shall ~~shall~~ be responsible to compensate the Transmission Provider for unauthorized Supplement Reserve under this Schedule 6 for the amount of energy scheduled for delivery to the Transmission Provider from such interruptible import at twice the hourly rates set forth above. In addition, upon any actual interruption of such import (excluding system contingencies resulting in transmission outages), the amount of energy scheduled to be delivered from such interruptible import during the time period that Unauthorized Supplemental Reserve Service was provided shall be included as part of Energy Imbalance in Schedule 4. Such amount shall be in addition to any amount paid for any other transmission service.

Supplemental Reserve Service to be Provided:

The Transmission Provider, using its generators controlled by automatic generation control, will provide the capacity required to provide Supplemental Reserve Service for a Transmission Customer. Upon an outage of a generation resource for which Supplemental Reserve Service has been purchased from the Transmission Provider, the Transmission Provider will provide replacement capacity commencing at the end of ten (10) full minutes after such outage until the earlier of (1) the restoration of such resource to service by the Transmission Customer or (2) the end of the first full hour immediately following such outage.

To the extent that the Transmission Provider determines that a Transmission Customer's specific Supplemental Reserve Requirements are not being fully met through the purchase of Supplemental Reserve Service as provided above, the Transmission Provider reserves the right (upon filing with the Commission) to require such Transmission Customer to purchase a greater amount of Supplemental Reserve Service.

SCHEDULE 7

Long-Term Firm and Short-Term Firm Point-To-Point Transmission Service

Charges under this Schedule 7 shall be calculated annually using the populated Formula Rate in Attachment H-1. Charges shall be posted on Transmission Provider's OASIS on the publication date of the annual update of the ATRR, as indicated in the Protocols included in Attachment H-2.

For Transmission Service, the Transmission Customer shall compensate the Transmission Provider each month for Reserved Capacity at the sum of the applicable charges set forth below and posted on OASIS:

- 1) **Annual Update:** The rates for Schedule 7 shall be updated annually on June 1 of each year in accordance with the Protocols in Attachment H-2.
- 2) **Partial delivery:** (an amount equal to the Reserved Capacity per period pro-rated by the amount of Partial Service provided): This service is for partial reservations pursuant to Section 19.7 of the Tariff. This service shall only be available when a Transmission Customer's requested reservation cannot be provided except during limited amounts of time (i.e. only during on-peak or off-peak hours, seasonally, etc.) without the construction of new transmission facilities. Any amount of Reserved Capacity that can be provided at all times on a firm basis shall be as priced in accordance with Attachment H-1. This service shall be available until additional facilities are installed or until other firm utilization diminishes to the extent that firm non-time constrained transmission service is available. Any limitations or restrictions shall be specified in the relevant Transmission Customer's Service Agreement.
- 3) **Yearly delivery:** The amount identified in the posted Formula Rate/kW-year of Reserved Capacity.
- 4) **Monthly delivery:** The amount identified in the posted Formula Rate/kW-month of Reserved Capacity.
- 5) **Weekly delivery:** The amount identified in the posted Formula Rate/kW-week of Reserved Capacity.

- 6) **Daily On-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 7) **Daily Off-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 8) **Hourly On-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 9) **Hourly Off-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 10) The total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 7 times the highest amount in megawatts of Reserved Capacity in any hour during such week. In addition, the total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 7 times the highest amount in megawatts of Reserved Capacity in any hour during such day. For purposes of charging the rates set forth in this Schedule 7 to Transmission Customers purchasing Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The amount to be reserved for Long-Term Firm Point-to-Point Transmission Service is the amount delivered at system output.
- 11) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.

- 12) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.

- 13) **Unauthorized Use of Transmission Service:** The penalty charge for a Transmission Customer that engages in unauthorized use is calculated in accordance with Schedule 11.

SCHEDULE 8

Non-Firm Point-To-Point Transmission Service

Charges under this Schedule 8 shall be calculated annually using the populated Formula Rate in Attachment H-1. Charges shall be posted on Transmission Provider's OASIS on the publication date of the annual update of the ATRR, as indicated in the Protocols included in Attachment H-2.

For Transmission Service, the Transmission Customer shall compensate the Transmission Provider for Non-Firm Point-To-Point Transmission Service up to the sum of the applicable charges set forth below and posted on OASIS.

- 1) **Annual Update:** The rates for Schedule 8 shall be updated annually on June 1 of each year in accordance with the Protocols in Attachment H-2.
- 2) **Monthly Delivery:** The amount identified in the posted Formula Rate/kW-month of Reserved Capacity.
- 3) **Weekly Delivery:** The amount identified in the posted Formula Rate/kW-week of Reserved Capacity.
- 4) **Daily On-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 5) **Daily Off-Peak Delivery:** The amount identified in the posted Formula Rate/kW-day of Reserved Capacity.
- 6) **Hourly On-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 7) **Hourly Off-Peak Delivery:** The amount identified in the posted Formula Rate/MWh of Reserved Capacity.
- 8) The total charge in any week, pursuant to a reservation for Hourly or Daily delivery, shall not exceed the Weekly Rate pursuant to this Schedule 8 times the highest amount in megawatts of Reserved Capacity in any hour during such week. In addition, the total charge in any day, pursuant to a reservation for Hourly delivery, shall not exceed the Daily Rate pursuant to this Schedule 8 times the highest amount in megawatts of Reserved Capacity in any hour during such day. [For purposes of charging the rates set forth in this Schedule 8 to Transmission Customers purchasing Non-](#)

Firm Point-to-Point Transmission Service, the billing determinants shall be the amount at system output multiplied by the Transmission System loss factor in Schedule 10 of the Tariff. The amount to be reserved for Non-Firm Point-to-Point Transmission Service is the amount delivered at system output.

- 9) **Discounts:** Three principal requirements apply to discounts for transmission service as follows: (1) any offer of a discount made by the Transmission Provider must be announced to all Eligible Customers solely by posting on the OASIS, (2) any customer-initiated requests for discounts (including requests for use by one's wholesale merchant or an affiliate's use) must occur solely by posting on the OASIS, and (3) once a discount is negotiated, details must be immediately posted on the OASIS. For any discount agreed upon for service on a path, from point(s) of receipt to point(s) of delivery, the Transmission Provider must offer the same discounted transmission service rate for the same time period to all Eligible Customers on all unconstrained transmission paths that go to the same point(s) of delivery on the Transmission System.
- 10) **Resales:** The rates and rules governing charges and discounts stated above shall not apply to resales of transmission service, compensation for which shall be governed by section 23.1 of the Tariff.
- 11) **Unauthorized Use of Transmission Service:** The penalty charge for a Transmission Customer that engages in unauthorized use is calculated in accordance with Schedule 11.

Schedule 10

Real Power Losses

For Service Over the Transmission Provider's Transmission System:

Any use of the Transmission Provider's Transmission System shall be assessed Real Power Losses in the following amounts:

Use of any portion of the Transmission System at a voltage of 46kV or greater	5.00 <u>4.26</u> %
Use of any portion of the Distribution System at a voltage 34.5 kV or less	3.56%
Use of a combination of the Transmission System and the Distribution System	8.56 <u>7.82</u> %

For Service on the PacifiCorp COI Segment:

Real Power Losses shall be calculated in accordance with Attachment S for Transmission Service on the PacifiCorp COI Segment.

Service Over PacifiCorp Facilities in Other Control Areas: For Transmission ~~service~~Service provided over PacifiCorp lines located in another control area, any Real Power Losses assessed to PacifiCorp by the adjacent control area associated with the Customer's service will be passed through to the Transmission Customer. In instances where service is provided by PacifiCorp and an adjacent control area, any Real Power Losses assessed by the adjacent control area to PacifiCorp will be passed through to the Transmission Customer in addition to PacifiCorp Real Power Losses identified in this section.

Settlement of Transmission Losses: Unless Transmission Service is subject to Attachment S of the Tariff, a Transmission Customer taking Firm or Non-Firm Point-to-Point Transmission Service shall be responsible for Real Power Losses as provided for in Section 15.7 of the Tariff, this Schedule 10 and the Transmission Provider's business practices posted on OASIS. A Transmission Customer shall have the option to settle Real Power Losses pursuant to section (a) (Financial Settlement) or section (b) (Physical Delivery) subject to the Transmission Provider's business practices posted on OASIS.

(a) **Financial Settlement.**

(i) **Charges for Transmission Losses.** For each hour where the Transmission Provider provides loss service, the Transmission Customer shall compensate the Transmission Provider at a rate equal to the "Hourly Pricing Proxy" for energy for such hour. "Hourly Pricing Proxy" is defined in Schedules 4 and 9.

(b) **Physical Delivery.** Transmission Customers opting for physical delivery shall schedule losses to the Transmission Provider concurrently with transmission schedules. The Transmission Provider shall deliver to the Point(s) of Delivery the amount of power received from a Transmission Customer at Point(s) of Receipt ~~less losses~~, reduced for losses from the Point(s) of Receipt to the Point(s) of Delivery. The amount delivered to the Point(s) of Delivery shall be determined to be the amount of power received from a Transmission Customer at the Point(s) of Receipt divided by (1 + Real Power Losses rate) and the amount of losses shall be determined to be the amount of power received from a Transmission Customer at Point(s) of Receipt multiplied by (1 - 1/ (1 + Real Power Losses rate)). Any hourly differences between the amounts of power scheduled to be delivered at Point(s) of Delivery (plus applicable Real Power Losses) and the actual amounts of energy received at Point(s) of Receipt shall be accounted for as Energy Imbalance subject to charges pursuant to Schedule 4.

Real Power Losses Updates: PacifiCorp shall update Schedule 10 factors for Real Power Losses following completion of every two Energy Gateway Project segments (or substantially similar transmission segments or combination thereof) which have been placed into commercial operation for at least one full calendar year. PacifiCorp's update to the Transmission System loss factor shall be filed on or before April 1 following the full calendar year of commercial operation for the second of every two Energy Gateway Project segments (or substantially similar transmission segments or combination thereof) with a request to the Commission that the updated Transmission System loss factor be made effective June 1 of the calendar year in which the filing is made. Such filing shall be based on the most recent FERC Form No. 1 data for the prior calendar year. The update calculation shall be consistent with the methodology agreed upon in ER11-3643 and shall be based on annual sources and uses of energy from FERC Form No. 1, p. 401a, with adjustments to remove

any energy source and corresponding energy use (i) which is not scheduled or otherwise transacted using PacifiCorp's transmission system, (ii) which is duplicative of, in part or whole, another energy source or energy use already represented in the data on FERC Form No. 1, p. 401a, and (iii) which represent financially settled losses (i.e., no actual physical losses).

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	pg. 321.85b	
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	
3	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	
4	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	
5	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	0
7	Schedule 1 Annual Revenue Requirement	(Line 6)	0
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.000000
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.000000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.000000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.000000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.000000
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.00
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.00

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 144 151	-0
Revenue Credits:			
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	-0
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	-0
4	Total Revenue Credits	Line 2 + Line 3	-0
5	Interest on Network Upgrades	Attachment 5	-0
6	Transmission Incentive Credit	Attachment 7	-0
7	Annual Transmission Revenue Requirement	(Line 1 - Line 4 + Line 5 + Line 6)	-0
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 164 170	-0
Rates:			
9	Transmission Rate (\$/kW --Year year)	Line 7 / Line 8 / 1000	\$0.000 0
10	Transmission Rate (\$/kW --Month month)	12 months	\$0.000 0
11	Weekly Firm/Non-Firm Rate (\$/kW --Week week)	Line 40 9 / 52 weeks	\$0.000 0
Daily Firm/Non-Firm Rates (\$/kW):			
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.000 0
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.000 0
Non-Firm Hourly Rates (\$/MWh):			
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$0.000 0
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$0.000 0

Line	Description	Reference	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total (F)	Transmission ADIT (G)
1	ADIT-282	Sch. 282 Below	-0	-0	-0	-0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	
23	ADIT-283	Sch. 283 Below	-0	-0	-0	-0	
24	ADIT-190	Sch. 190 Below	-0	-0	-0	-0	
45	Subtotal ADIT	Sum (Lines 1 to 34)	-0	-0	-0	-0	
5	Wages & Salary Allocator	Appendix A-Line 5			0.0000%		
6	Allocator (100% Transmission, Net Plant Allocator, Wages & Salary)	Appendix A-Line 14	1	0.0000%	0	0	
7	Sub-total Transmission Related ADIT	Line 4.5 * Allocator	-0	-0	-0	-0	
8	Total Transmission ADIT	Sum(Cols. D,E,F) (D), (E)	-0	-0	-0	-0	Enter as negative Appendix A, line 41-Attachment 1a input
<p>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.</p>							
A	A	B	C	D	E	F	G
Schedule ADIT-190		Total	Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES - WORK IN PROGRESS)
Account 190							
Subtotal - p234		-0	-0	-0	-0	-0	
Less FASB 109 Above if not separately removed		-	-	-	-	-	
Less FASB 106 Above if not separately removed		-	-	-	-	-	
Total		-0	-0	-0	-0	-0	
<p>Instructions for Account 190: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to labor and not in Columns C & D are included in Column F 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.</p>							
1. ADIT							
income taxes arise							
PacifiCorp							
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet							
A		B	C	D	E	F	G
Schedule ADIT-281		Total	Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Subtotal - p275273		-0	-0	-0	-0	-0	
Less FASB 109 Above if not separately removed		-	-	-	-	-	
Less FASB 106 Above if not separately removed		-	-	-	-	-	
Total		-0	-0	-0	-0	-0	
<p>Instructions for Account-282 281: 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT items related only to Transmission are directly assigned to Column D 3. ADIT items related to Plant and not in Columns C & D are included in Column E</p>							
1. ADIT							

income taxes arise	4. ADIT items related to labor and not in Columns C & D are included in Column F 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 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet							
	A	B	C	D	E	F	G
Schedule ADIT-282		Total	Gas. Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
Subtotal - 10275		-0	-0	-0	-0	-0	
Less FASB 109 Above	If not separately removed	-	-	-	-	-	
Less FASB 106 Above	If not separately removed	-	-	-	-	-	
Total		-0	-0	-0	-0	-0	
	Instructions for Account 282:						
1. ADIT	1. ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or						
	2. ADIT items related only to Transmission are directly assigned to Column D						
	3. ADIT items related to Plant and not in Columns C & D are included in Column E						
	4. ADIT items related to labor and not in Columns C & D are included in Column F						
5. Deferred income	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						
A							
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet							
	A	B	C	D	E	F	G
Schedule ADIT-283		Total	Gas. Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283							
Subtotal - 10277		-0	-0	-0	-0	-0	
Less FASB 109 Above	If not separately removed	-	-	-	-	-	
Less FASB 106 Above	If not separately removed	-	-	-	-	-	
Total		-0	-0	-0	-0	-0	
	Instructions for Account 283:						
1. ADIT	1. ADIT items related only to Non-Electric Operations (e.g. Gas, Water, Sewer) or						
	2. ADIT items related only to Transmission are directly assigned to Column D						
	3. ADIT items related to Plant and not in Columns C & D are included in Column E						
	4. ADIT items related to labor and not in Columns C & D are included in Column F						
5. Deferred income	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						

PacifiCorp			Total Company					Total Transmission ADIT (1)
Line	Description	Reference	Transmission Related	Gas, Prod. Dist Or Other Related	Plant Related	Labor Related	Total	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
1	ADIT- 282	Sch. 282 Below	0	-0	-0	-0	0	
2	ADIT-281	Sch. 281 Below	0	0	0	0	0	
23	ADIT-283	Sch. 283 Below	0	-0	-0	-0	0	
34	ADIT-190	Sch. 190 Below	0	-0	-0	-0	0	
46	Subtotal ADIT	Sum (Lines 1 to 34)	0	-0	-0	-0	0	
5	Wages & Salary Allocator	Appendix A-Line 6			0.0000%	0.0000%		
6	Allocator (100% Transmission, Net Plant Allocator, Wages & Salary)	Appendix A-Line 14		0.0000% * 1	0	0		
7	Sub-total Transmission Related ADIT	Line 4-5 * Allocator		-0	-0	-0		
8	Total End of Year Transmission ADIT	Sum(Cols.-D,E,F (C) (D), (E)					Enter as negative Appendix A, line 41-0	
9	Beginning of Year Total (Attachment 1)				0	0	0	
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up					0	
In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately.								
Schedule ADIT-190								
A	B	B	C	D	E	F	G	
Schedule ADIT-190 Description			Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Form 1 Reference								
Account 190								
Subtotal - p24			0	-0	-0	-0		
Less FASB 109 Above if not separately removed			-	-	-	-		
Less FASB 106 Above if not separately removed			-	-	-	-		
Total			0	-0	-0	-0		
Instructions for Account 190: 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								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet								
Schedule ADIT-281								
A	B	B	C	D	E	F	G	
Schedule ADIT-281 Description			Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 281								

Rounding								
Subtotal - p276273		-		0	0	0	0	
Less FASB 109 Above	If not separately removed	-						
Less FASB 106 Above	If not separately removed	-						
Total		-		0	0	0	0	
PacifiCorp								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet								
Schedule ADIT-282								
A			B	C	D	E	F	G
			Total	Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
Rounding								
Subtotal - p275		-		0	0	0	0	
Less FASB 109 Above	If not separately removed	-						
Less FASB 106 Above	If not separately removed	-						
Total		-		0	0	0	0	
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.								
p								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet								
Schedule ADIT-283								
A		B	B	C	D	E	F	G
		Total	Total	Gas, Prod. Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
Rounding								
Subtotal - p277		-		0	0	0	0	
Less FASB 109 Above	If not separately removed	-						
Less FASB 106 Above	If not separately removed	-						
Total		-		0	0	0	0	
Instructions for Account 283:								
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C.								
2. ADIT items related only to Transmission are directly assigned to Column D.								
3. ADIT items related to Plant and not in Columns C & D are included in Column E.								
4. ADIT items related to labor and not in Columns C & D are included in Column F.								

Pacific Corp

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes

Plant Related

1 Real Property
2 Possessory taxes
3

4

5

61 Total Plant Related

Labor Related

7 Federal-FICA

8 Federal-Unemployment

9 State-Unemployment

10

11

12

132 Total Labor Related

Other Included

14 Annual Report

15

16

17

183 Total Other Included

194 Appendix A input: Total Included Taxes (Lines 61 + 132 + 183)

Currently Excluded

20 Local Franchise

21 Energy License

22 Wholesale Energy

23 KW

24 Department of Energy

25 Franchise

26 Public Utility

27 Other (Navajo Nation, Business & Occupation, Land Use, Other)

285 Subtotal Excluded

296 Total Other Taxes Included and Excluded (Line 194 + Line 285)

30 Total Other Taxes from p114.14.e

7 114.14c

318 Difference (Line 296 - Line 307)

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.

Page 263 Page 263_Col (i)	Allocator	Allocated Amount	Allocated Amount
	Net Plant Allocator		
-0	0.0000%0	0	-
	Wages & Salary Allocator		
	Net Plant Allocator		
-0	0.0000%0	0	-
-0	0.0000%0	0	-
-0	0.0000%0	0	-
-0	0.0000%0	0	-
-0	0.0000%0	0	-

PacifiCorp				
Attachment 3 - Revenue Credit Worksheet				
Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			0
2	Pole Attachments - Transmission Related			
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related			
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	0
	Account 456 - Other Electric Revenues (Note 1)			
27	Transmission for Others (Note 3)	Note 3	Attachment 13	0
38	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor received by Transmission Owner	Note 3		
49	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	0
510	Facilities Charges including Interconnection Agreements (Note 2)	Note 2		
11	Transmission maintenance revenue		Account 456.2	
12	Account 456 subtotal		(Sum Lines 7-11)	0
613	Appendix A input: Gross Revenue Credits		(Sum Lines 1-5, 6 & 12)	0
	Detail for selected items above			
	Miscellaneous General Revenues			
	Total Miscellaneous General Revenue			0
	Wages & Salary Allocator			0
	Total Allocated Miscellaneous General Revenue			0
	Distribution Underbuild			
	Common pole location fixed annual revenue credit		fixed	0
	Distribution Underbuild - Transmission related			0
	Notes			
7	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			
8	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			
9	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						
Return and Taxes with 100 Basis Point increase in ROE						
A		100 Basis Point increase in ROE and Income Taxes			Appendix A input: Line 28-127 + Line 38-137 from below	0
B		100 Basis Point increase in ROE				0.00% 0.01
Return Calculation				Notes	Reference (Appendix A Line or Source)	Reference
1	Rate-Base				(Attachment A Line 58)	
2	Long-Term Interest				(Attachment A Line 95)	
3	Preferred Dividends				Attachment 5	
4	Common Stock					
4	Proprietary Capital				Attachment 5	
5	— Less Accumulated Other Comprehensive Income Account 219				p112.15.e	
6	— Less Preferred Stock				(Attachment A Line 99)	
7	— Less Account 216.1				Attachment 5	
10	Total Common Stock				(Line 4 - 5 - 6 - 7)	
Capitalization						
11	Long-Term Debt				Attachment 5	
12	— Less Loss on Reacquired Debt				Attachment 5	
13	— Plus Gain on Reacquired Debt				Attachment 5	
14	Total Long-Term Debt				(Line 11 - 12 + 13)	
15	Preferred Stock				Attachment 5	
16	Common Stock				(Line 10)	
17	Total Capitalization				(Sum Lines 14 to 16)	
18-117	Debt % percent	Total Long Term Debt	Total Long Term Debt	(Notes Q & R)	(Line 14-90 / Line 17 (Lines 90 + 110 + 116))	0.00% 0
19-118	Preferred % percent	Preferred Stock	Preferred Stock		(Line 15-110 / Line 17 (Lines 90 + 110 + 116))	0.00% 0
20-119	Common % percent	Common Stock	Common Stock	(Notes Q & R)	(Line 16-116 / Line 17 (Lines 90 + 110 + 116))	0.00% 0
21-120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	Total Long Term Debt		(Line 2-103 / Line 14-96)	0.00% 0
22-121	Preferred Cost	Preferred Stock cost = Preferred Dividends /	Preferred Stock		(Line 3-111 / Line 15-110)	0.00% 0
23-122	Common Cost	Common Stock	Common Stock	(Note H)	Fixed plus 100 basis points	0.00% 0.01
24-123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	Total Long Term Debt (WCLTD)		(Line 18-117 * Line 24-120)	0.00% 0
25-124	Weighted Cost of Preferred	Preferred Stock	Preferred Stock		(Line 19-118 * Line 22-121)	0.00% 0
26-125	Weighted Cost of Common	Common Stock	Common Stock		(Line 20-119 * Line 23-122)	0.00% 0
27-126	Rate of Return on Rate Base (ROR)				(Sum Lines 24-123 to 26-125)	0.00% 0
28-127	Investment Return = Rate Base * Rate of Return				(Line 1-52 * Line 27-126)	0
Composite Income Taxes						
Income Tax Rates						
29-128	FIT = Federal Income Tax Rate					0.00% 0
30-129	SIT = State Income Tax Rate or Composite					0.00% 0
31-130	p = percent of federal income tax deductible for state purposes				Per State Tax Code, state tax code	0.00% 0
32-131	T	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p) =$				0.00% 0
33-132	CIT = T / (1-T)					0.00% 0
34-133	1 / (1-T)					0.00% 1
ITC Adjustment						
35-134	Amortized Investment Tax Credit				Attachment 5	0
36-135	ITC Adjust. Allocated to Trans. - Grossed Up				(Line 35-134 * (1 / (1 - Line 32-131)))	0
37-136	Income Tax Component =	CIT = (T / (1-T)) * Investment Return * (1 - (WCLTD / R)) =				0
38-137	Total Income Taxes					0

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

Detail/notes

Plant In Service Worksheet				
4	Calculation of Transmission Plant In Service	Source	Year	Balance
41	December	p206.58-b	2009	
42	January	Monthly Balances	2010	
43	February	Monthly Balances	2010	
44	March	Monthly Balances	2010	
45	April	Monthly Balances	2010	
46	May	Monthly Balances	2010	
47	June	Monthly Balances	2010	
48	July	Monthly Balances	2010	
49	August	Monthly Balances	2010	
410	September	Monthly Balances	2010	
411	October	Monthly Balances	2010	
412	November	Monthly Balances	2010	
413	December	p207.58-g	2010	--
414	Transmission Plant In Service	(line 13) or ((sum lines 2-14 1-13)/13)	Projection	-0
				Appendix A input
46	Calculation of Distribution Plant In Service	Source	Year	Balance
4715	December	p206.75-b	2009	
4816	January	Monthly Balances	2010	
4917	February	Monthly Balances	2010	
2018	March	Monthly Balances	2010	
2119	April	Monthly Balances	2010	
2220	May	Monthly Balances	2010	
2321	June	Monthly Balances	2010	
2422	July	Monthly Balances	2010	
2523	August	Monthly Balances	2010	
2624	September	Monthly Balances	2010	
2725	October	Monthly Balances	2010	
2826	November	Monthly Balances	2010	
2927	December	p207.75-q	2010	--
3028	Distribution Plant In Service	(line 27) or ((sum lines 17-29-15-27)/13)	Projection	-0
34	Calculation of Intangible Plant In Service	Source	Year	Balance
3229	December	p204.5-b	2009	
3330	December	p205.5-g	2010	--
3431	Intangible Plant In Service	(line 30) or ((sum lines 32 29 & 33 30)/2)	Projection	-0
				Appendix A input
36	Calculation of General Plant In Service	Source	Year	Balance
3632	December	p206.99-b	2009	
3733	December	p207.99-g	2010	--
3834	General Plant In Service	(line 33) or ((sum lines 36 32 & 37 33)/2)	Projection	-0
				Appendix A input
39	Calculation of Production Plant In Service	Source	Year	Balance
4035	December	p204.46b	2009	
4136	January	Monthly Balances	2010	
4237	February	Monthly Balances	2010	
4338	March	Monthly Balances	2010	
4439	April	Monthly Balances	2010	
4540	May	Monthly Balances	2010	
4641	June	Monthly Balances	2010	
4742	July	Monthly Balances	2010	
4843	August	Monthly Balances	2010	
4944	September	Monthly Balances	2010	
5045	October	Monthly Balances	2010	
5146	November	Monthly Balances	2010	
5247	December	p205.46-q	2010	--
5348	Production Plant In Service	(line 47) or ((sum lines 40-52-35-47)/13)	Projection	-0
5449	Electric Plant Sold	p207.102-q		-0

				PacifiCorp	
650	Total Plant In Service	(sum lines 45 14, 30 28, 31, 34	Projection	-0	Attachment 6 - Cost Support Appendix A input
Accumulated Depreciation Worksheet					
Attachment A Line #s, Descriptions, Notes, From 1 Page #s and Instructions					Notes
66	Calculation of Transmission Accumulated Depreciation	Source	Year	Balance	
6751	December	Prior year-p219.25c	2009		
6852	January	Monthly Balances	2010		
6953	February	Monthly Balances	2010		
7054	March	Monthly Balances	2010		
7155	April	Monthly Balances	2010		
7256	May	Monthly Balances	2010		
7357	June	Monthly Balances	2010		
7458	July	Monthly Balances	2010		
7559	August	Monthly Balances	2010		
7660	September	Monthly Balances	2010		
7761	October	Monthly Balances	2010		
7862	November	Monthly Balances	2010		
7963	December	p219.25c	2010		
7064	Transmission Accumulated Depreciation	(line 63) or ((sum lines 67-69-51-63) /13)	Projection	-0	Appendix A input
71	Calculation of Distribution Accumulated Depreciation	Source	Year	Balance	
7265	December	Prior year-p219.26c	2009		
7366	January	Monthly Balances	2010		
7467	February	Monthly Balances	2010		
7568	March	Monthly Balances	2010		
7669	April	Monthly Balances	2010		
7770	May	Monthly Balances	2010		
7871	June	Monthly Balances	2010		
7972	July	Monthly Balances	2010		
8073	August	Monthly Balances	2010		
8174	September	Monthly Balances	2010		
8275	October	Monthly Balances	2010		
8376	November	Monthly Balances	2010		
8477	December	p219.26c	2010		
8578	Distribution Accumulated Depreciation	(line 77) or ((sum lines 72-84-65-77) /13)	Projection	-0	
86	Calculation of Intangible Accumulated Depreciation	Source	Year	Balance	
8779	December	Prior year-p200.21-c	2009		
8880	December	p200.21c	2010	-0	
8981	Accumulated Intangible Depreciation	(line 80) or ((sum lines 87-79 & 88-80) /2)	Projection	-0	Appendix A input
89	Calculation of General Accumulated Depreciation	Source	Year	Balance	
9182	December	Prior year-p219.28c	2009		
9283	December	p219.28c	2010		
9384	Accumulated General Depreciation	(line 83) or ((sum lines 91-82 & 92-83) /2)	Projection	-0	Appendix A input
94	Calculation of Production Accumulated Depreciation	Source	Year	Balance	
9585	December	Prior year-p219 219.20 through 219.24	2009		
9686	January	Monthly Balances	2010		
9787	February	Monthly Balances	2010		
9888	March	Monthly Balances	2010		
9989	April	Monthly Balances	2010		
10090	May	Monthly Balances	2010		
10191	June	Monthly Balances	2010		
10292	July	Monthly Balances	2010		
10393	August	Monthly Balances	2010		
10494	September	Monthly Balances	2010		
10595	October	Monthly Balances	2010		
10696	November	Monthly Balances	2010		
10797	December	p219.20 thru through	2010		
10898	Production Accumulated Depreciation	(line 97) or ((sum lines 95-107-85-97) /13)	Projection	-0	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	Projection	0	Appendix A input
0	Total Accumulated Depreciation	(sum lines 70, 64, 85, 78, 99, 81)	Projection	-0	

Details

				PacifiCorp						
				Attachment 6 - Cost Support						
Materials & Supplies										
46	Undistributed Stores Expense		Prior Year	227.16c	#REF!0					
			Current Year	227.16c	#REF!0					
			Appendix A Input	Projection			0	current end-of-year balance or beg-of-year and end-of-year average		
			Average							
48	Construction Materials & Supplies		Prior Year	227.5c	0					
			Current Year	227.5c	-0					
			Appendix A Input	Projection			0	current end-of-year balance or beg-of-year and end-of-year average		
			Average							
64	Transmission Materials & Supplies		Prior Year	227.8c	0					
			Current Year	227.8c	-0					
			Appendix A Input	Projection			0	current end-of-year balance or beg-of-year and end-of-year average		
			Average							
ITC Adjustment										
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1	Transmission-Related	Non-transmission-	Details			
Amortized Investment Tax Credit										
426	Am Utility Investment Tax Credit Adj. - Net (411.4)		Company Records/-	-0	Net Plant Allocator	-0	-0	Enter Negative		
Rate Base Adjustment										
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current beg of year bal	266.6b	0					
			Current end of year bal	266.6h	0					
			Average		0	0	0	(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	Transmission	Non-transmission	Details			
28	Land Held for Future Use	(Note-B)	Prior Year	p.214.47d &						
		(Note-K)	Current Year	p.214.47d &						
			Average							
							Balance for Appendix A			
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission-Related	General-Related	W&S Allocator	General-Related Func-to-Tx	TOTAL-ASSIGNED	Details
26	General Plant Account 397 Directly Assigned to Transmission	(Note-H)	p.207.94g Prior Year							
			p.207.94g Current Year				0.0000%			
			Average							
32	Accumulated General Depreciation Associated with Account 397	(Note-H)	Prior Year	214.47d	0	0	0			
			Current Year	214.47d	-0	-0	-0			
			Average							
83	Amount of General Depreciation Expense Associated with Account 397	(Note-H)	Prior Year							
			Current Year				0.0000%			
			Appendix A Input	Projection						
			Average							
Adjustments to A & G Expense										
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjusted Total	Adjusted Total	Details			
Allocated Administrative & General Expenses										
Excluded Membership Dues Expense										
	Total		Appendix A Input				0	0	0	
PBOP										
	Fixed PBOP expense		FERC Authorized		0					
	Actual PBOP expense		Attachment 17							
64	-Actual PBOP expense Adjusted total (Current year actual)		Company Records/Appendix A		0				-Authorized minus At Current year actual-PBOP expense	
Property Insurance										

				PacifiCorp	Attachment 6 - Cost Support							
75	Property Insurance Account 924		323.185b	0	0	0						
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1	Transmission Re	Non-transmission	Details					
Regulatory Expense Related to Transmission Cost Support				Form No. 1		Transmission Re	Non-transmission	Details				
Directly Assigned A&G				Form No. 1		Transmission Re	Non-transmission	Details				
72	Federal Energy Regulatory Commission: Annual Fee Regulatory Commission Exp Account 928 Annual Land Use Transmission Rate Case Total	(Note E)	350.30d p323.189b350.31d 350.32d sum	0	0	0	0	0	0	0	Transmission-related items include annual fee, annual land use fee, and transmission rate case expenses	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1	Safety Related Ad	Non-safety	Details					
Directly Assigned A&G				Form No. 1		Safety Related Ad	Non-safety	Details				
76	General Advertising Exp Account 930.1 - Safety-related		p323.191-b	0	0	0	Based on FERC 930.1 download					
MultiState Workpaper				State-1	State-2	State-3	State-4	State-5	Details			
124	SIT=State Income Tax Rate or Composite	(Note G)		0.00%								
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1	Education & Outr	Other	Details					
Directly Assigned A&G				Form No. 1		Education & Outr	Other	Details				
73	General Advertising Exp Account 930.1 - Education and		p323.191-b	0	0	0	Based on FERC 930.1 download					
Excluded Plant Cost Support				Excluded-Transmission-Facilities		Description of the Facilities						
439	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	(Note J)		Enter \$	General Description of the Facilities							
Instructions:				Or	Enter \$							
1 Remove book value of investments not to be included in transmission plant in service for filing												
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used:												
Example												
A Total investment in substation 1,000,000												
B Identifiable investment in Transmission (provide workpaper) 500,000												
C Identifiable investment in Distribution (provide workpapers) 400,000												
D Amount to be excluded (A-x-(C/(B+C))) 444,444												
				Add more lines if necessary								
Prepayments and Prepaid Pension Asset				Form No. 1		AdjustmentsDetail	Prepayments	W&S Allocator	Functionalized to	Description of the Prepayments		
43 Inco	Prepayments	(Note K & N)	Current Year Prior Year Average	Form 1 - p141.67-e Form 1 - p141.67-e	0	Enter Average State Income Tax Rate		0.0000%		Removes intercompany tax prepayments. See note K.		
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	AdjustmentsPlus	Transmission Re	Details					
69	Transmission O&M		p-321.112.b	0	0	0						
Adjustment for Ancillary Services Accounts 561-561.5				Form No. 1		Transmission Re	Details					
(561.1) Load Dispatching				321.84b	0	0						
(561.1) Load Dispatch-Reliability				321.85b	0	0						
(561.2) Load Dispatch-Monitor and Operate Transmission System				321.86b	0	0						
(561.3) Load Dispatch-Transmission Service and Scheduling				321.87b	0	0						
(561.4) Scheduling, System Control and Dispatch Services				321.88b	0	0						
(561.5) Reliability, Planning and Standards Development				321.89b	0	0						
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5		p-324.84-89bsum	0	0	0	Adjustment for Ancillary Services Accounts 561-561.5					
64	Less: Account 565		p-324.96.b	0	0	0	None					

				PacifiCorp			
				Attachment 6 - Cost Support			
Facility Credits under Section 30.9 of the OATT							
Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & Documentation		
Net Revenue Requirement				-0	None Appendix A Input		
459 Facility Credits under Section 30.9 of the OATT				-0	None Appendix A Input		
464 Interest on Network Upgrade Facilities				-0	None Appendix A Input		
Other adjustments to rate base							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	Description & Documentation		
Network Upgrade Balance				-0			
56 Network Upgrade Balance	Prior Year	Enter negative	-0				
	Current Year	Enter negative	-0				
	Appendix A Input	Average Projection	0	current end-of-year balance or beg-of-year and end-of-year average			
Load Cost Support							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				12-CP Monthly	Description & Documentation		
Network Zonal Service Rate							
Transmission Plant							
463 12-CP Monthly Peak Depreciation expense (MW403)	(Note I)	FERC Form 1 page 400-336.7b	-0	FERC Form 1 page 400			
Depreciation Expense							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Description & Documentation		
84 Amortization of limited term electric plant (404)				336.7d	0		
Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	336.7bdsum	-0	Appendix A Input			
General Plant							
Depreciation expense (403)				336.10b	0		
Amortization of limited term electric plant (404)				336.10d	0		
82 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	336.10bdsum	-0	Appendix A Input			
Intangible plant							
Amortization of limited term electric plant (404)				336.1d	0		
Amortization of other electric plant (405)				336.1e	0		
Total Intangible Amortization				sum	0		
Capital Structure							
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Beginning of Year	End of	Average	
95 Long Term Interest	117.62-66.e						
96 Preferred Dividends	118.29e	(enter positive)					
Common Stock							
97 Proprietary Capital	112.16e						
98 Less Accumulated Other Comprehensive Income Account	112.15e						
99 Less Preferred Stock	(Line 106)						
100 Less Account 216.1	112.12e						
101 Total Common Stock	(Line 97 - 98 - 99 - 100)						
Capitalization							
102 Long Term Debt	112.18-19e, 112.21e						
103 Less Loss on Recquired Debt	111.81e						
104 Plus Gain on Recquired Debt	113.61e						
105 Total Long Term Debt	(Line 102 - 103 + 104)						
106 Preferred Stock	112.3e						
107 Common Stock	(Line 101)			-0			
108 Total Capitalization	(Sum Lines 105 to 107)	sum	-0	-0	Appendix A Input		

PacifiCorp																																											
Attachment 6 - Estimate and Reconciliation Worksheet																																											
Instruction Summary																																											
Step	Month	Year	Action																																								
Estimate Summary																																											
1	April	Year 2	TD populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)																																								
2	April	Year 2	TD 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	TD 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	TD populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)																																								
7	April	Year 3	Reconciliation - TD calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 3 actual Cap Adds and CWIP in Reconciliation data (adjusted to include any Reconciliation amount from prior year)																																								
8	April	Year 3	TD estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)																																								
9	April	Year 3	Reconciliation - TD adds the difference between the Reconciliation in Step 7 and the forecast in Line 6 with interest to the result of Step 7 (the difference is also added to Step 8 in the subsequent year)																																								
10	May	Year 3	Post results of Step 9 on PacifiCorp GASIS web-site																																								
Worksheet																																											
44	Monday	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013) Action																																								
1	April	Year 2	TD populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)																																								
2	April	Year 2	TD 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											Plant In Service											CWIP										
(A)											(B)											(C)											(D)										
Monthly Additions											Monthly Additions											Monthly Additions											Monthly Additions										
Other Transmission PIS											Energy Gateway											Energy Gateway											Energy Gateway										
(EXCLUDING GATEWAY)											Segment B											Segment C											Segment D										
CWIP											0											0											0										
Jan											-0											-0											-0										
Feb											-0											-0											-0										
Mar											-0											-0											-0										
Apr											-0											-0											-0										
May											-0											-0											-0										
Jun											-0											-0											-0										
Jul											-0											-0											-0										
Aug											-0											-0											-0										
Sep											-0											-0											-0										
Oct											-0											-0											-0										
Nov											-0											-0											-0										
Dec											-0											-0											-0										
Total											-0											-0											-0										
New Transmission Plant Additions and CWIP (weighted by months in service)																																											
3	April	Year 2	TD 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	TD populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)																																								
7	April	Year 3	Reconciliation - TD estimates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 3 actual Cap Adds and CWIP in Reconciliation data																																								

Interest on Amount of Refunds or Surcharges																					
Interest rate pursuant to 35-19a for March of the Current Year																					
0.0000%																					
Month	Yr	112 of Step 8			Interest rate for	Months	Interest	Surcharge (Refund) Owed													
(See Note #1)																					
March of the Current Yr																					
Note #1 - For the initial rate year, enter zero for the first five months - June Year 1 through October Year 1 - Enter 112 of Step 8 for the months Nov Year 1 through May Year 2.																					
Jan	Year-1	---	---	0.0000%	12	---	---														
Feb	Year-1	---	---	0.0000%	11	---	---														
Mar	Year-1	---	---	0.0000%	10	---	---														
Apr	Year-1	---	---	0.0000%	9	---	---														
May	Year-1	---	---	0.0000%	8	---	---														
Jun	Year-1	---	---	0.0000%	7	---	---														
Jul	Year-1	---	---	0.0000%	6	---	---														
Aug	Year-2	---	---	0.0000%	5	---	---														
Sep	Year-2	---	---	0.0000%	4	---	---														
Oct	Year-2	---	---	0.0000%	3	---	---														
Nov	Year-2	---	---	0.0000%	2	---	---														
Dec	Year-2	---	---	0.0000%	1	---	---														
Total																					
Amortization over-																					
Jan	Year-1	Balance	Interest rate from above	Rate	Year	Interest	Balance														
Jan	Year-1	---	0.0000%	0	Year	---	---														
Feb	Year-2	---	0.0000%	0	Year	---	---														
Mar	Year-2	---	0.0000%	0	Year	---	---														
Apr	Year-2	---	0.0000%	0	Year	---	---														
May	Year-2	---	0.0000%	0	Year	---	---														
Jun	Year-2	---	0.0000%	---	Year	---	---														
Jul	Year-2	---	0.0000%	---	Year	---	---														
Aug	Year-2	---	0.0000%	---	Year	---	---														
Sep	Year-2	---	0.0000%	---	Year	---	---														
Oct	Year-2	---	0.0000%	---	Year	---	---														
Nov	Year-2	---	0.0000%	---	Year	---	---														
Dec	Year-2	---	0.0000%	---	Year	---	---														
Jan	Year-3	---	0.0000%	---	Year	---	---														
Feb	Year-3	---	0.0000%	---	Year	---	---														
Mar	Year-3	---	0.0000%	---	Year	---	---														
Apr	Year-3	---	0.0000%	---	Year	---	---														
May	Year-3	---	0.0000%	---	Year	---	---														
Total with interest																					
The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest																					
Rev Req based on Year 2 data with estimated Cap Add and CWP for Year 3 (Step 9)																					
Revenue Requirement for Year 3																					
9	April	Year-3	10 estimate Cap Add and CWP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)																		
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)			
Monthly Additions	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 CWP	Other Transmission PIS	Energy Gateway	Transmission CWP	Total			
Other Transmission PIS	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWP	Energy Gateway	Weighting	Amount (K x L)	Amount (K x L)	Amount (J x L)	(M x O)	(N x O)	(O x O)			
(EXCLUDING GATEWAY)	Segment-B	Segment-C	Segment-D	Segment-E	Segment-F	Segment-G	Segment-H	(Gateway only)	Total (Segments A-H)												
CWP Balance Dec (prior yr)																					
Jan										12											
Feb										11.6											
Mar										10.8											
Apr										9.8											
May										8.5											
Jun										7.5											
Jul										6.5											
Aug										4.6											
Sep										3.6											
Oct										2.6											
Nov										1.6											
Dec										0.6											
Total																					
Now Transmission Plant Additions and CWP (weighted by month-in-service)																					
10	May	Year-3	Post results of Step 9 on PacifiCorp OASIS web site																		
			Post results of Step 3																		
11	June	Year-3	Results of Step 9 government for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013)																		

PacifiCorp
Attachment 9a1 - Load (Current Year)
YYYY

Column			OATT (Part III - Network Service)												f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	Total NFO
RS / SA																
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA								
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

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

Column			OATT (Part III - Network Service)												f	
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	Total NFO
RS / SA																
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4	j5	Total OS
RS / SA								
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
YYYY

Column			OATT (Part III - Network Service)													
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
RS / SA																Total NFO
Jan			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb			-	-	-	-	-	-	-	-	-	-	-	-	-	-
March			-	-	-	-	-	-	-	-	-	-	-	-	-	-
April			-	-	-	-	-	-	-	-	-	-	-	-	-	-
May			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Column			Other Service					
Customer Class	Day	Time	j1	j2	j3	j4	j5	j
RS / SA								Total OS
Jan			-	-	-	-	-	-
Feb			-	-	-	-	-	-
March			-	-	-	-	-	-
April			-	-	-	-	-	-
May			-	-	-	-	-	-
Jun			-	-	-	-	-	-
Jul			-	-	-	-	-	-
Aug			-	-	-	-	-	-
Sept			-	-	-	-	-	-
Oct			-	-	-	-	-	-
Nov			-	-	-	-	-	-
Dec			-	-	-	-	-	-
Total			-	-	-	-	-	-

PacifiCorp

Attachment 10 - Accumulated Amortization of Plant in Service

[New worksheet](#)

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
Attachment 5 input: Total Accumulated Amortization			0

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
Attachment 5 input: Total - Transmission	0	0

	Prior year	Current year
Total - PacifiCorp	214.47d	

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator
Treatment

Description	Revenue	MW	
Att 3 input: Total OS contract revenue credits	0	0.0	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term firm	0

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	
Third parties	
Total short-term non-firm	0

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	0
Third parties	0
Att. 3 input: Total short term-firm and non-firm revenue	0

New worksheet

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	0	Bonds (221)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	0	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
92	13-month average	0	Unamortized Debt Expense (181)	Form 1, pg 111, ln 89 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
93	13-month average	0	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
94	13-month average	0	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	LONG TERM ONLY															
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	12-month sum	0	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	0	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pa 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pa 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	12-month sum	0	Preferred Dividend	Form 1, pg 118, ln 29 c	0	0	0	0	0	0	0	0	0	0	0	0	0	0
112	13-month average	0	Total proprietary Capital	Form 1, pa 112, ln 16 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
114	13-month average	0	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
115	13-month average	0	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	(enter negative)	-	Common Stock Issued (201)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0
n/a	-	-	Other Paid-In Capital (211)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

[New worksheet](#)

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

353.4 Class Assets	Acquisition value
Total 353.4 Class Assets	0
Wind Generation Facilities	0
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0

New worksheet

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	...	Current Year	Beg-/End-of-Year Average or 13-month Average	Category	By Category				Total Transmission-related Unfunded
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	...	December month end			100% Transmission	Plant	Labor	Other	
Totals							0.0	...	0.0	0.0		0.000	0.000	0.000	0.000	

Allocators	100.000%	0.000%	0.000%	0.000%	
Total (\$ millions)	0.000	0.000	0.000	0.000	0.000

Appendix A Input 0

PacifiCorp

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

New worksheet

FERC Acct	Description	Expense
		0

Attachment 5 input: **Total PBOP**

Notes:

ATTACHMENT H-2
Formula Rate Implementation Protocols
~~Annual Updates~~ Projections are for Rate Years – June-May
~~True-Up Adjustments~~ Ups are for Calendar Years – January-December

The Transmission Provider's formula transmission rates, including those in ~~Schedule 1~~, Schedules 1, 7 and 8 of the Tariff (but excluding rates or charges in any other Schedule of the Tariff), shall be implemented in accordance with the ~~formula rate implementation protocols~~ Formula Rate Implementation Protocols ("Protocols") as set forth below:

For purposes of these Protocols, the term "Interested Party" means a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, any entity having standing in a Federal Energy Regulatory Commission ("Commission" or "FERC") proceeding investigating the Formula Rate (as defined in Section I.1, below), and staff of FERC.

I. ~~I.~~ **Annual Updates**

1. ~~1.~~ The formula rate template ("Formula") contained in Attachment H-~~1~~1, which includes Schedule 1 – Scheduling System Control and Dispatch Service as Appendix B to Attachment H-1, and these Protocols together comprise the Transmission Provider's filed rate (collectively, the "Formula Rate") for Transmission Service under the Tariff, ~~as applicable or transmission agreements incorporating Tariff rates~~. The Transmission Provider will follow the instructions specified in the Formula Rate to annually calculate ~~annually its ATRR for~~ (project and subsequently true up as applicable) its Annual Transmission

Revenue Requirement (“ATRR”) and long-term firm loads to develop rates for Network Integration Transmission Service and Point-to-Point Transmission Service, and ancillary service Schedule 1 – Scheduling System Control and Dispatch Service, for posting by the Transmission Provider, as applicable. (hereinafter the projection and true-up process is referred to as the “Annual Update”).

2. ~~2.~~ The Formula Rate shall be applicable to service on and after June 1 of a given calendar year through May 31 of the subsequent calendar year (“Rate Year”), subject to review, challenge, and refunds or surcharges with interest, as provided herein. The commencement date of the Transmission Provider’s Formula ~~Rates under Attachment H-1 and Schedule 1~~ Rate in the first Rate Year shall be the effective date established by the Commission.

3. ~~3.~~ Each calendar year, the Transmission Provider shall:

~~(a) Calculate the ATRR by May 15 for the next Rate Year in accordance with the Formula Rate (“Annual Update”). The Formula Rate specifies in detail the manner in which:~~

~~(a) i. the most recent FERC Form No. 1 data~~ By May 15 of

the current year, calculate the projected ATRR, and transmission rates for the next

Rate Year (“Projection”) and Schedule 1 rate for the next Rate Year in accordance

with the Formula Rate. The Formula Rate specifies in detail the manner in which

the immediately preceding calendar year FERC Form No. 1 data and actual data

from the Transmission Provider’ books and records shall be used as inputs ~~and to~~

the Formula except that: (A) limited projections of current calendar year

transmission plant will be ~~forecast for the next Rate Year in~~

~~the Annual Update; and~~ forecasted for the applicable Rate Year in the Projection; and (B) limited projections of current calendar year long-term firm loads identified in Attachment 9A to the Formula Rate (columns e, f, g and j) will be calculated and adjusted as appropriate for the applicable Rate Year in the Projection in accordance with Attachment 5;

(b) By May 15 of the current year, calculate the true-up for the Projection for the preceding calendar year in accordance with the Formula Rate ("True-Up"). The True-Up shall use the actual data for such preceding calendar year to calculate the actual charges for that calendar year. The Schedule 1 rate shall not be subject to the True-Up. As part of the True-Up, the Transmission Provider shall calculate refunds or surcharges for each transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate, as follows:

i. At the time of the Annual Update, the Transmission Provider shall recalculate the bills for transmission service of each transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate during the preceding calendar year, based on the actual ATRR and long-term firm loads for that calendar year.

ii. ~~any true-up calculated in accordance with the Formula Rate ("True Up Adjustment") for the prior calendar year shall be incorporated into the Annual Update for the next Rate Year;~~ The Transmission Provider shall refund or surcharge, as applicable, to each

transmission customer identified in Attachment 9B taking service pursuant to the Formula Rate during the preceding calendar year, the difference between: (A) the amount(s) billed to the transmission customer during such preceding calendar year, and (B) the recalculated bill using PacifiCorp's actual ATRR and long-term firm loads for such preceding calendar year and the transmission customer's actual billing loads for such preceding calendar year. The refund or surcharge shall include interest applied through the date when the refund is paid or the invoice is due. The Schedule 1 rate shall not be subject to a refund or surcharge.

~~(b) Interest on any over-recovery or under-recovery of the net revenue requirements shall be calculated in accordance with the Formula true up worksheet (Attachment 6) in Attachment H-1;~~

~~(c) Calculate the True-Up Adjustment by May 15, which adjustment will be reflected in the next Annual Update. The True-Up Adjustment shall include the actual data for the prior calendar year compared to the data projected in the Annual Updates for the same calendar year (including the penultimate Annual Update for the months of January through May and the most recent Annual Update for the months of June through December);~~

~~(d) Calculate the ATRR values for Transmission Service for the following year which shall be the Annual Update for the following year, plus or minus the True-up Adjustment from the previous year, if any, including interest as explained above;~~

(c) Include with the Annual Update an identification and explanation of each material change ("Material Change"). A Material Change is: (i) any change in the Transmission Provider's accounting policies, practices or procedures (including

changes resulting from revisions to FERC's Uniform System of Accounts and/or FERC Form No. 1 reporting requirements and inter-company cost allocation methodologies) from those in effect during the calendar year upon which the most recent actual ATRR was based and that, in the Transmission Provider's reasonable judgment, could impact the Formula Rate, including impact to the ATRR or load divisor; and (ii) any change in the classification of any transmission facility that has been directly assigned and the dollar value of the change that the Transmission Provider has made in the applicable Projection or True-Up; and

(d) ~~(e)~~ Post such Annual Update ~~(each June)~~ on May 15, or if May 15 is a Saturday, Sunday or Federal holiday, the first business day thereafter, as well as a populated ~~formula~~ Formula in fully functional spreadsheets showing the calculation of such Annual Update ~~and True-Up Adjustment~~ with documentation supporting such calculation ~~as provided in Section I.4, below,~~ which includes, but is not limited to, Appendices A and B and Attachments 1 through 17 to the Formula and information supporting the Projection as described in Section I.3(a), above, which information shall include a narrative, and worksheets where appropriate, explaining the source and derivation of any data input to the Formula that is not drawn directly from the Transmission Provider's FERC Form No. 1, as well as the following information for all transmission facilities included in the expected transmission plant additions: (i) expected date of completion; (ii) percent completion status as of the date of the Annual Update; (iii) a one-line diagram of facilities exceeding \$5 million in cost;

(iv) the estimated total installed cost of the facility; (v) the reason for the facility addition; and (vi) without identifying the transmission customer to the extent such customer information is not public information, upgrade costs paid by a generator or paid by a transmission customer directly to the Transmission Provider, in an accessible location on the Transmission Provider's OASIS website (the date of such posting is referred to herein as the "Publication Date");

(e) ~~(f)~~ File such Annual Update with the Commission as an informational filing on the Publication Date; and

(f) ~~(g) Notify its Transmission Customers~~ On the Publication Date, notify Interested Parties by email (using the last known email addresses provided to the Transmission Provider) of the website address where the Annual Update ~~and True Up Adjustment postings are located.~~ posting is located. The Transmission Provider shall use the email list developed from the most recent Annual Update and any other email addresses of individuals who have requested to be included in the Annual Update distribution list.

4. ~~4.~~ ~~The~~ A True-Up ~~Adjustment~~ for ~~the prior~~ a preceding calendar year shall:

(a) ~~(a)~~ Be based upon the Transmission Provider's FERC Form No. 1 for that calendar year, and, to the extent specified in the Formula Rate, upon the books and records of the Transmission Provider consistent with the Commission's accounting policies and practices; and

~~(b) Be calculated pro rata based on the months during the calendar year when the ATRR was in effect by multiplying the True-Up Adjustment by the number of months that the ATRR was in effect divided by 12;~~

~~(c) As and to the extent specified in the Formula Rate, provide sufficiently detailed supporting documentation for data (and all adjustments thereto or allocations thereof) that are used to develop the Formula Rate and are not otherwise available directly from the FERC Form No.1; and~~

~~(d) Be subject to review in accordance with the procedures set forth in these Protocols.~~

(b) Include a variance analysis of the Formula Rate as compared with the projected Formula Rate components contained in the Annual Update establishing the rates for the Rate Year under review, which shows the percentage change of each input to the Formula Rate compared to the preceding Rate Year. The Transmission Provider shall address those changes which, in the Transmission Provider's reasonable judgment, are significant during the Customer Meeting (see Section II.1 below).

5. ~~5.~~ A change to the Formula Rate inputs related to unamortized abandoned plant, construction work in progress (which is currently set to zero), return on equity incentives, extraordinary property losses, return on equity, depreciation rates for each regulatory jurisdiction that are used to calculate the composite rates applied in the Formula Rate, or Post Employment Benefits Other than Pensions may not be made absent ~~an appropriate~~ a filing with the Commission ~~;~~ pursuant to Federal Power Act ("FPA") Sections 205 or 206. PacifiCorp shall have the right to propose a change to only the following items through a single issue filing under Section 205 of the FPA: (i) cash working capital as provided for in the settlement agreement filed and accepted in ER11-3643, and (ii) amortization rates, and depreciation rates. To the

extent any State depreciation rate stated on Attachment 8 of the Formula Rate is modified by any State, PacifiCorp must make a single issue filing under Section 205 of the FPA to incorporate such modification to Attachment 8, to become effective on the same date the modified State depreciation rate became effective.

~~6. If the Transmission Provider files any corrections to its FERC Form No. 1 after the Publication Date of its Annual Update and such corrections would affect the True Up Adjustment for the prior calendar year, such corrections and any resulting refunds or surcharges shall be reflected in the Annual Update for the next Rate Year and True Up Adjustment for the next calendar year, with interest.~~

II. ~~II.~~ Annual Review Procedures

Each Annual Update shall be subject to the following review procedures (“Annual Review Procedures”). If any of the dates provided for herein fall on a Saturday, Sunday or Federal holiday, then the due date shall be the first business day thereafter:

1. Each year, with at least thirty (30) calendar days written notice, the Transmission Provider shall ~~organize a meeting or conference call among interested parties~~ convene at least one meeting, which shall include at the Transmission Provider’s option either video conferencing or webinar/internet conferencing, among Interested Parties (“Customer Meeting”) during which the Transmission Provider shall present details about its Annual Update ~~-,~~ including an explanation of those changes identified in the variance analysis (see Section I.4.b). The Customer Meeting shall ~~also~~ provide ~~interested parties~~ Interested Parties the chance to seek information and clarifications from the Transmission Provider about the Annual Update. The first Customer Meeting of a Rate Year shall

take place ~~no sooner than ten (10) days after the Publication Date and no later than thirty (30) days after the Publication Date, at a date and time posted on the Transmission Provider's internet website.~~ between June 23 and July 10 at a date and time convenient for a majority of the parties and posted on the Transmission Provider's internet website. The Transmission Provider shall also schedule subsequent Customer Meetings as appropriate ("Subsequent Meetings"). The date and time of such Subsequent Meetings shall be posted on the Transmission Provider's internet website and shall include at the Transmission Provider's option either video conferencing or webinar/internet conferencing.

2. ~~Interested parties will have seventy five (75)~~ Immediately following the Publication Date, Interested Parties may submit requests for information supporting the Annual Update. Interested Parties will have one-hundred and eighty (180) calendar days after the ~~Customer Meeting~~ Publication Date to serve reasonable information requests to the Transmission Provider ~~for information and work papers supporting the Annual Update.~~ ("Information Request Period"). Such information requests shall be limited to that which is necessary to determine if the Transmission Provider has properly calculated the Formula Rate ~~under review.~~ for the Annual Update under review, whether the inputs to the True-Up are correct, prudent and otherwise appropriate costs and revenue credits, and whether there have been any Material Changes that affect the Formula Rate calculations.

3. The Transmission Provider shall make a good faith effort to respond to information requests pertaining to the Annual Update within ~~fifteen~~ (15)10 business days of receipt of such requests. Such data responses shall be served on all ~~customers~~ Interested Parties identifying themselves to the Transmission Provider ~~as interested.~~ (as set forth in Section I.3(f)). Information requests received after 4 p.m. Pacific Prevailing Time shall be considered received the next business day. In the event the Transmission Provider believes it cannot respond within the ten (10) business day timeframe, it shall notify the requesting party and shall provide an estimate of when the Transmission Provider will provide the requested information.
4. For any information requests under Section II.2 above submitted during the last thirty (30) days of the Information Request Period to which the Transmission Provider fails to respond within ten (10) business days, the Information Request Period shall be extended equal to the greatest number of days beyond the ten (10) business day timeframe that it takes the Transmission Provider to provide the requested information in response to a single information request or set of information requests. In addition, for other good cause, including actions pursuant to Section II.6 below, the Information Request Period may be extended with the written consent of the Transmission Provider, with such consent not to be unreasonably withheld.
5. The Transmission Provider shall make available in a central electronic location all information requests received and all responses to such requests. Each information request received by the Transmission Provider shall become available in the central electronic location within one business day of receipt of such request. Each response by the Transmission Provider shall become available in the central electronic location

within one business day of distribution of such response to the party that submitted the information request. The Transmission Provider shall also maintain and post in the same central electronic location a list of Interested Parties identifying themselves to the Transmission Provider.

6. To the extent the Transmission Provider and any Interested Party(ies) are unable to resolve disputes related to information requests submitted during the Information Request Period in accordance with these Protocols, the Transmission Provider or any Interested Party may petition FERC to appoint an Administrative Law Judge as a discovery master after reasonable attempts to resolve the disputes have been made by the Transmission Provider and any Interested Parties. The discovery master shall have the authority to issue binding orders to resolve discovery disputes and compel the production of discovery, as appropriate, in accordance with the Protocols and consistent with FERC's discovery rules.

7. ~~4. Any interested party shall have up to one hundred twenty (120) days after the Publication Date (unless such period is extended with the written consent of the Transmission Provider) to~~ At any time throughout the Information Request Period (as such period may be extended pursuant to Section II.4 above) and up to thirty (30) calendar days after the later of: (i) the close of the Information Request Period, or (ii) receipt of all responses to information requests submitted during the Information Request Period , any Interested Party may review the calculations ("Review Period") and ~~to~~ notify the Transmission Provider in writing of any specific challenges ~~7~~ to the application of the Formula Rate ("Preliminary

Challenge^u). Notice of such Preliminary Challenges shall be promptly posted (at the same location as the Annual Update) by the Transmission Provider.

8. ~~5.~~ Challenges to the Formula Rate itself shall not be considered a Preliminary Challenge for purposes of these Annual Review Procedures. Modifications to the Formula Rate itself can only be made pursuant to Sections 205 and 206 of the Federal Power Act, as set out in Article V below.

III. ~~III.~~ Resolution of Annual Update Challenges

1. If the Transmission Provider and ~~an interested party who has raised a Preliminary Challenge~~any Interested Party have not resolved a Preliminary Challenge to an Annual Update within sixty (60) calendar days after ~~the deadline for~~ written notification of a Preliminary Challenges, the interested party shall have the right to make a Formal Challenge with the Commission, pursuant to 18 C.F.R. § 385.206, and Sections 206 and/or 306 of the Federal Power Act for a limitedChallenge, senior management of the Interested Parties may attempt to resolve any outstanding issues (“Senior Management Review”). If the Transmission Provider and any Interested Party’s (or Parties’) senior management are unable to resolve all issues raised in such party’s Preliminary Challenge within thirty (30) calendar days after the Senior Management Review process begins, the Interested Party or Parties may, at any time thereafter, file a formal challenge with the Commission for a period up to ~~eighteen (18) months~~three-hundred sixty five (365) calendar days after the Customer Meeting. ~~A party (“Formal Challenge”).~~

An Interested Party may not file a Formal Challenge thereafter. ~~Challenges to the Formula Rate itself shall not be considered a Formal Challenge for purposes of these Annual Review Procedures~~
However, any Party may at any time within the period specified above, with or without prior Senior Management Review or submission of a Preliminary Challenge, file a Formal Challenge with the Commission regarding the Formula Rate. For avoidance of doubt and as provided in Article V hereof, nothing in this section is intended to limit the rights of any Interested Party to file a complaint under the FPA outside the Formal Challenge procedures provided by these Protocols.

2. The Transmission Provider shall promptly post notice of resolution of a Preliminary Challenge (at the same location as the notice of Preliminary Challenges) and shall notify all Interested Parties of such resolution, consistent with the procedures set forth in Section II.5, above.
3. Any and all information produced pursuant to these Protocols may be included in any proceeding concerning the PacifiCorp Formula Rate initiated at FERC pursuant to the FPA, including, but not limited to, a Formal Challenge. Information produced pursuant to these Protocols designated as confidential information and not otherwise publicly available shall be treated as confidential in any such proceeding referenced herein; provided that confidential treatment shall be subject to a later determination by the presiding authority that the material is, in whole or in part, not entitled to confidential treatment.

4. ~~2.~~ Any Formal Challenge shall be served on the Transmission Provider by electronic service on the date of such filing. ~~However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in Section II if the Commission already has initiated a proceeding to consider the Annual Update.~~

5. There shall be no need for an Interested Party to make a separate Formal Challenge with respect to any action initiated by the Commission *sua sponte*, regarding an Annual Update in order to participate in any resulting Commission proceeding.

6. Failure to make a Preliminary Challenge or Formal Challenge as to any Annual Update shall not act as a bar to a Preliminary Challenge or Formal Challenge related to any other Annual Update. However, no Preliminary Challenge to an Annual Update shall be permitted after the deadline for written notification of Preliminary Challenges, described in Section II.6.

7. Failure to make a Preliminary Challenge or Formal Challenge with respect to a Material Change as to any Annual Update shall not act as a bar to a Preliminary Challenge or Formal Challenge related to that Material Change in any subsequent Annual Update.

IV. Adjustments to Charges to Reflect Correction of Errors and Resolution of Challenges

For purposes of this Article IV governing mid-Rate Year adjustments of the Annual Update, the following definition of “Material Correction” triggering such adjustment shall apply: adjustment shall be required if correcting the error or otherwise

accounting for the change impacts a rate produced by the Formula Rate by +/- two and a half (+/- 2.5) percent or +/- \$0.50 kw-yr, whichever is lower. Errors below this materiality threshold will be deferred to the True-Up.

1. If the Transmission Provider identifies an error in the Projection or the FERC Form No. 1 data or data based on the Transmission Provider's books and records that is used as an input to the Projection, or the Transmission Provider is required by applicable law or a court or regulatory body to correct an error, and such error constitutes a Material Correction, as defined above, the Transmission Provider shall correct the error by recalculating the Annual Update in good faith within two (2) calendar months (or such period specifically directed by applicable law, court or regulatory body) and without regard to whether the correction increases or decreases the Transmission Provider's revenue requirements. All identified errors shall reset the rights of Interested Parties to make information requests and challenges including the deadlines set out in Articles II and III, above, as to the specific errors and related corrective revisions. Invoices sent prior to the correction of the error shall be corrected as part of the True-Up. Notwithstanding the foregoing provisions, inaccuracies in the limited projections provided for in Section I.3.a(A) and (B) are not errors subject to the procedures set forth in this Article IV.

2. Any correction(s) or modification(s) to the Formula Rate True-Up that is (are) determined through the Annual Review Procedures, including resolution(s) of Preliminary Challenges and Formal Challenges, shall be refunded or surcharged the earlier of (i) the next monthly billing cycle after the conclusion of the time to file a Formal Challenge or (ii) the next monthly billing cycle after it is clear that there will

be no Formal Challenges. Should a Commission order refunds or surcharges, such refunds or surcharges will be made pursuant to the Commission's order.

3. If the Transmission Provider files any corrections or modifications to its FERC Form No. 1 for any prior year after the window for submitting a Formal Challenge to an Annual Update has expired, and such corrections or modifications affect the charges produced by the True-Up for prior Rate Year(s), the Transmission Provider shall correct the error by recalculating the True-Up for the affected Rate Year(s) in good faith within two (2) calendar months (or such period specifically directed by applicable law, court or regulatory body) and without regard to whether the correction increases or decreases the Transmission Provider's revenue requirements for the affected Rate Year(s). All identified errors shall reset the rights of Interested Parties and the deadlines set out in Articles II and III, above, only as to such errors and the associated corrective revisions.
4. Except as otherwise specified pursuant to a Commission order, all refunds or surcharges shall be determined with interest calculated in accordance with 18 C.F.R. § 35.19a.

V. Party's Rights and Burden of Proof

1. Nothing in these Protocols affects any rights the Transmission Provider, FERC, or any Interested Party may have under the FPA, including the right of the Transmission Provider to file a change in rates under Section 205 of the FPA or the right of an Interested Party to file a complaint that is not a Formal Challenge at any time under Section 206 of the FPA or other Commission regulation, or for an Interested Party to

- participate in any Commission proceeding relating to the Formula Rate. Nothing in these Protocols affects or modifies in any manner the procedural and substantive requirements, including requirements relating to the burden of proof, that are otherwise applicable under Commission precedent, regulations, and statute, in such a proceeding. The provisions of these Protocols addressing review and challenge of the Annual Update shall not be construed as limiting the Transmission Provider's, FERC's, or any Interested Party's rights under any applicable provision of the FPA.
2. Failure to have made a Preliminary Challenge or Formal Challenge pursuant to these Protocols shall neither, in any manner, be asserted against a complainant in a proceeding instituted under Section 206 of the FPA nor prejudice or otherwise limit the complainant's right to relief that may be granted pursuant to Section 206 of the Federal Power Act.
3. ~~In~~ Nothing herein is intended to alter the established burden(s) of going forward or burden(s) of proof as applied by the FERC at the time of any proceeding. Notwithstanding and without limiting the foregoing, in any proceeding ordered by ~~the Commission~~ FERC in response to a Formal Challenge raised under these Protocols or a proceeding initiated sua sponte by the Commission, the Transmission Provider ~~will bear~~ shall have the ultimate burden of ~~proving that it has properly~~ proof to establish that: (i) it reasonably applied the Formula Rate; (ii) it reasonably calculated the challenged Annual Update pursuant to the Formula Rate; and (iii) it reasonably adopted and applied any Material Change.

- ~~4. In any proceeding initiated under Federal Power Act Sections 206 and/or 306, interested parties seeking to change the Formula Rate shall bear the burden of proof.~~
- ~~5. Notwithstanding any refund effective date that may be assigned to such Section 206 or Section 306 proceeding, any change to the Formula Rate or input data that results from such proceeding shall be implemented using the same procedures included in Section IV.~~
- ~~6. Each Annual Update shall become final and shall no longer be subject to challenge on the later of: (i) passage of the period for a Formal Challenge, as such period is defined under Section III.1, if no Formal Challenge has been filed and the Commission has not itself initiated a proceeding to consider the True-Up Adjustment; or (ii) a final Commission order issued in response to a Formal Challenge or to a proceeding initiated by the Commission to consider the True-Up Adjustment.~~
- ~~7. Any refunds or surcharges resulting from a Formal Challenge shall be calculated, with interest, pursuant to Section IV.~~
- ~~8. In the event that the Transmission Provider identifies an error in the Annual Update (or its FERC Form No. 1 or successor form which is used as an input to the Formula Rate), or is required by applicable law or a court or regulatory body to correct an error, the Transmission Provider shall correct such error in good faith and without regard to whether the correction increases or decreases the Transmission Provider's revenue requirements. There will be no mid-Rate-Year adjustments. Any such correction will be implemented in the True Up Adjustment for the next calendar year and Annual Update for the next Rate Year, with interest. Nothing in these Protocols should or may be construed as preventing a customer or the Commission from protesting such correction as inappropriate.~~

~~IV. Adjustments to Charges to Reflect Resolution of Challenges~~

- ~~1. Any increase or decrease in charges paid or payable for transmission services that results from the procedures set forth herein shall be incorporated into the Formula Rate and the charges produced by the Formula Rate (with interest) in the Annual Update for the next effective Rate Period. For example, if the procedures set forth herein result in a determination that an increase or decrease in~~

~~the charges paid during year 1 is warranted, the charges payable during year 2 shall reflect: (i) the recovery of any underpayment during year 1 or the rebate of any repayment during year 1, plus (ii) interest. This reconciliation mechanism shall apply in lieu of a mid-Rate Year adjustment and any refunds or surcharges.~~

~~V. — Miscellaneous~~

~~Except as specifically provided herein, nothing in these Protocols limits or deprives the Transmission Provider or any interested party of any rights it may otherwise have under Sections 205 or 206 of the Federal Power Act.~~