

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").

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

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

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 redlined 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:

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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:

- 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 "Curtail").

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 passthrough 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-bymoment 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 To the extent the Control Area operator performs forth below. 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. 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 selfsupplying 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 online but unloaded, by quick-start generation or by interruptible load or other non-generation resources capable of providing this The Transmission Provider must offer this service when service. 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 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. 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 selfsupplying or supplying from third parties such associated supplemental reserve requirement is interruptible (excluding system contingencies resulting in transmission outages). 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 Eliqible 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.

- **Discounts:** Three principal requirements apply to discounts 9) 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.
- Physical Delivery. Transmission Customers opting for (b) physical delivery shall schedule losses to the Transmission Provider concurrently with transmission schedules. 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 + 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).

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Alloca	tors			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		354.21b	0
	Total Wasses Frances		354.28b	٥
2	Total Wages Expense Less A&G Wages Expense		354.28b 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%
	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
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	0
12	Gross Plant Allocator		(Line 11 / Line 6)	0.0000%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	0
14	Net Plant Allocator		(Line 13 / Line 10)	0.0000%
Plant	Calculations			
45	Plant In Service Transmission Plant In Service	(Nata M)	Attachment 5	0
15 16	New Transmission Plant In Service New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note M) (Notes A & P)	Attachment 6	0
17	Total Transmission Plant	(Notes A d 1)	(Line 15 + Line 16)	0
18	General Plant	(Note N)	Attachment 5	0
19	Intangible Plant	(Note N)	Attachment 5	0_
20	Total General and Intangible Plant		(Line 18 + Line 19)	0
21	Wage & Salary Allocator		(Line 5)	0.0000%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	0
23	Land Held for Future Use	(Notes B & L)	Attachment 5	0
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	0

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
	Accumulated Depreciation and Amortization			
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	0
26 27 28	Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation	(Note N) (Note N)	Attachment 5 (Line 8) (Line 26 + 27)	0 0 0
29 30	Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	0.0000%
			,	<u> </u>
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	0
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	0
Adjus	tments To Rate Base			
	Accumulated Deferred Income Taxes			_
33	ADIT net of FASB 106 and 109		Attachment 1A	0
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	0
36	Unfunded Reserves Unfunded Reserves		Attachment 16	0
37	Prepayments Prepayments	(Note K & N)	Attachment 11	0
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
39 40	Materials and Supplies Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	0 0.0000%
41 42 43	Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies Wage & Salary Allocator	(Note N)	(Line 39 * Line 40) Attachment 5 (Line 5)	0 0 0.0000%
44 45	Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies	(Note N)	(Line 42 * Line 43) Attachment 5	0
45	Transmission materials & Supplies Total Materials & Supplies Allocated to Transmission	(NOTE IN)	(Line 41 + Line 44 + Line 45)	0
	Cash Working Capital		4: 75	
47 48	Operation & Maintenance Expense 1/8th Rule	(Note S)	(Line 75) 1/8	0.0%
49	Total Cash Working Capital Allocated to Transmission	V	(Line 47 * Line 48)	0
50	Network Upgrade Balance 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

haded	cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
peratio	ons & Maintenance Expense			
-	Transmission O&M			
53	Transmission O&M		Attachment 5	
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	
55	Less: Account 565		Attachment 5	
56	Transmission O&M		(Lines 53 - 55)	
	Allocated Administrative & General Expenses			
57	Total A&G		323.197b	
58	Less Actual PBOP Expense Adjustment		Attachment 5	
59	Less Property Insurance Account 924		323.185b	
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	
62	Less General Advertising Exp Account 930.1		323.191b	
63	Less Membership Dues (Note C) Attachment 5		Attachment 5	
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	
65	Wage & Salary Allocator		(Line 5)	0.000
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	
	Directly Assigned A&G			
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	
68	General Advertising Exp Account 930.1 - Safety-related Advertising	(**************************************	Attachment 5	
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	
70	Property Insurance Account 924	(Note F)	Attachment 5	
71	General Advertising Exp Account 930.1 - Education and Outreach	, ,	Attachment 5	
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	
73	Gross Plant Allocator		(Line 12)	0.000
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	
epreci	ation & Amortization Expense			
	•			
76	Depreciation Expense Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	
	Occasion Department of the English State of the State of Limited Trans Division of the State of Trans Division of Trans Divisi	(NI=1=1.9)	Augustus and E	
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	
78	Intangible Amortization	(Note H)	Attachment 5	
79	Total		(Line 77 + Line 78)	
80	Wage & Salary Allocator		(Line 5)	0.00
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	
82	Abandoned Plant Amortization	(Note O)		
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	
avoc C	Other Than Income			
axes C				
	Taxes Other than Income Taxes		Attachment 2	

ATTACHMENT H-1 PacifiCorp

Appendix A - Formula Rate

Shaded	cells are inputs	Notes	Reference (FERC Form 1 reference, at	ttachment, 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 Unamortizedized Discount	(Note T)	Attachment 14		0
92	Less Account 181 Unamortizedized Debt Expense	(Note T)	Attachment 14		0
93	Less Account 189 Unamortizedized Loss on Reaquired Debt	(Note T)	Attachment 14		0
94	Plus Account 225 Unamortizedized Premium	(Note T)	Attachment 14		0
95	Plus Account 257 Unamortizedized Gain on Reaquired Debt	(Note T)	Attachment 14		0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95		0
ı	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
ı	Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14		0
105	Less Account 217 Reaguired Capital Stock (preferred)		Attachment 14		0
106	Account 207 Premium on Preferred Stock		Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14		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

Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruc	tion)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	0.00%
118	Preferred percent	Preferred Stock	(1)	(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 Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	0.00%
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	0.00%
122	Common Cost	Common Stock	(Note H)	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
	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or Composite p T T / (1-T)	(percent of federal income tax de T = 1 - {[(1 - SIT) * (1 - FIT)] / (1		Attachment 5 Per state tax code	0.00% 0.00% 0.00% 0.000% 0.000%
133 134	ITC Adjustment Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	0 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	۱-	Formula	a Rate
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Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	
Revenu	ue 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
	Advantage Brown Br			
146	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Transmission Plant In Service		(Line 15)	0
147	Excluded Transmission Facilities	(Note J)	Attachment 15	0
148	Included Transmission Facilities	(Note 3)		0
			(Line 146 - Line 147)	
149	Inclusion Ratio		(Line 148 / Line 146)	0.00%
150 151	Gross Revenue Requirement Adjusted Gross Revenue Requirement		(Line 145) (Line 149 * Line 150)	0
101	Adjusted Gross Revenue Requirement		(Line 149 Line 150)	U
	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
162 163	Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 17 - Line 25 + Line 34) (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
	N. 10 1 D.			
	Network Service Rate		Au	0
	Network Service Rate 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a or 9b	
170 171	12 CP Monthly Peak (MW) Rate (\$/MW-year)	(Note I)	Attachment 9a or 9b (Line 169 / 170)	0
170	12 CP Monthly Peak (MW)	(Note I)		

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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Note

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: ((.3500 x 120) + (.4000 x 245))/365 = .3836.
- H No change in ROE will be made absent a filing at FERC.
- PBOP expense is fixed until changed as the result of a filing at FERC.
- Depreciation rates shown in Attachment 8 are fixed until changed as the result of a filing at FERC.
- I The 12 CP monthly peak is the average of the 12 monthly system peaks calculated as the Network customers Monthly Network Load (Section 34.2 of the OATT) plus the reserve capacity of all long term firm point-to-point customers.
- J Amount of transmission plant excluded from rates per Attachment 15.
- K Adjustment reflects exclusion of tax receivables due to 2008 NOLs, which resulted in MidAmerican Energy Holdings Company delivering refund to PacifiCorp.
- L Any gain from the sale of land included in Land Held for Future Use in the Formula Rate received during the Rate Year, as defined in Attachment H-2, shall be used to reduce the ATRR in the Rate Year. The Formula Rate shall not include any losses on sales of such land.
- M The Update uses end of year balances and the True-up uses 13 monthly averages shown on Attachment 5.
- N The Update uses end of year balances and the True-up uses the average of beginning of year and end of year balances shown on Attachments.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.
- P Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- Q The equity ratio is capped at 53%, and if the actual equity ratio exceeds 53%, then the debt ratio will be equal to 1 minus the preferred stock ratio minus 53%.
- R PacifiCorp will include only the gains and losses on interest rate locks for new debt issuances. Attachment 14 Cost of Capital Detail will list the unamortized balance and annual amortization for all gains and losses on hedges.
- S PacifiCorp shall use FERC's 1/8th method for cash working capital subject to the following limitations:
- (a) PacifiCorp shall be required to file a lead-lag study justifying the appropriate cash working capital allowance to be effective, subject to refund, as of June 1, 2014; provided, however, that if PacifiCorp does not file a study in the time required, the amount of cash working capital allowance includable in the calculation of the ATRR under the Formula shall be zero dollars (\$0.00) as of June 1, 2014, and shall remain at zero until such time as the Commission, in response to a PacifiCorp filing of a lead-lag study, authorizes a cash working capital allowance;
- (b) PacifiCorp shall provide a draft to the other Parties of any such lead-lag study at least sixty (60) days prior to making any filing described in (a) with the Commission; and
- (c) Filing of the lead-lag study in (a) above, but not any subsequent filing affecting or relating to PacifiCorp's cash working capital allowance as permitted in subsection (a) above, may be a single issue FPA Section 205 filing.
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data--no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	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
	Schedule 1 - Rate Calculations		
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)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$0 \$0 \$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	\$0.00000
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.00000
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.00000
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.00000
	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	T Reference	ransmission related	Plant related	Labor related	Total Transmission ADIT
	(A)	(B)	(C)	(D)	(E)	(F)
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.

A Schedule ADIT-190	B Total	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
Account 190						
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
- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
 ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C Gas, Prod,	D	E	F	G
Schedule ADIT-281	Total	Dist Or Other Related	Transmission Related	Plant Related	Labor Related	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

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

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C Gas, Prod,	D	E	F	G
Schedule ADIT-282	Total	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

- 1. 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 B

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

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

shall be excluded.

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Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	В	C Gas, Prod,	D	E	F	G
Schedule ADIT-283	Total	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

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

End of Current Year for Projection and Average of Beginning and End of Current Year for True-up

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	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

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

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

- ADIT items related only to Transmission are directly assigned to Column D
 ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

PacifiCorp

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

A	В	C Gas, Prod,	D	E	F	G
	Total	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:

- 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 Plant and not in Columns C & D are included in Column E

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

	A	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
PacifiCorp							
Attachment 1A - Acc	cumulated Deferred Income Taxes (ADIT) Worksheet						
Schedule ADIT-28	32						
	A	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	Justification
Account 282			rtolatea	rtolatou	rtolatea	riolatou	- Cuotimodium
Account For							
Rounding							
Subtotal - p275		0	0	0	0	0	
	ve if not separately removed						
	ve if not separately removed						
Total		0	0	0	0	0	
						_	
	Instructions for Account 282:						
	 ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 						
	Production are directly assigned to Column C						
	ADIT items related only to Transmission are directly assigned to Column D						
	2. ADIT items related to Blant and not in Columna C & D are included in Column E					I	

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

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

Schedule ADIT-283

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 Plant and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the

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

Othe	er 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	=	0
	Currently Excluded			
5	Subtotal Excluded Taxes	0		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	0		
	Total Other Taxes			
7	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 Dant from Floring Dramanty			
4	Account 454 - Rent from Electric Property Rent from Electric Property - Transmission Related			0
2	Pole Attachments - Transmission Related			U
3	Distribution Underbuild - Transmission Related		detail below	
4	Various Rents - Transmission Related		detail below	
5	Miscellaneous General Revenues		detail below	
6	Account 454 subtotal		(Sum Lines 1-5)	0
O	Account 404 Subtotui		(Odili Elilos 1 0)	· ·
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	0
	Net revenues associated with Network Integration Transmission Service (NITS) for which the			
8	load is not included in the divisor	Note 3		
	Short-term firm and non-firm service revenues for which the load is not included in the divisor			
9	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			0.0070
				·
	Distribution Underbuild			

fixed

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.

Common pole location fixed annual revenue credit

Distribution Underbuild - Transmission related

- 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

Return and Taxes with 100 Basis Point increase in ROE

A B	100 Basis Point increase in ROE 100 Basis Point increase in ROE			Appendix A input: Line 127 + Line 137 from below	0 1.00%
Return C	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%
118 119	Preferred percent Common percent	Preferred Stock Common Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116)) (Line 116 / (Lines 90 + 110 +116))	0.00% 0.00%
120 121 122	Debt Cost Preferred Cost Common Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends / Total Preferred Stock Common Stock	(Note H)	(Line 103 / Line 96) (Line 111 / Line 110) Fixed plus 100 basis points	0.00% 0.00% 1.00%
123 124 125	Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Common	Total Long Term Debt (WCLTD) Preferred Stock Common Stock	(Note 11)	(Line 117 * Line 120) (Line 118 * Line 121) (Line 119 * Line 122)	0.00% 0.00% 0.00%
126 127	Rate of Return on Rate Base (ROR) Investment Return = Rate Base * Rate of	f Return		(Sum Lines 123 to 125) (Line 52 * Line 126)	0.00%
Compos	ite Income Taxes				
128 129 130 131 132 133	Income Tax Rates FIT = Federal Income Tax Rate SIT = State Income Tax Rate or 0 p = percent of federal income tax T CIT = T / (1-T) 1 / (1-T)			Per state tax code	0.00% 0.00% 0.00% 0.00% 0.00% 100.00%
134	ITC Adjustment 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

Plant in Service Worksheet

Plant in Service Worksheet					
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	
1 December	206.58b				
2 January	Monthly Balances				
3 February	Monthly Balances				
	Monthly Balances				
4 March					
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	Appendix A input
Calculation of Distribution Plant In Service	Source		Year	Balance	
15 December	206.75b				
16 January	Monthly Balances				
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 Distribution Plant In Service	(line 27) or ((sum lines 15-27) /13)			0	
Calculation of Intangible Plant In Service	Source		Year	Balance	
29 December	204.5b		100.	Balarioo	
	204.5b 205.5a				
30 December		A1 . 10			
19 31 Intangible Plant In Service	(line 30) or ((sum lines 29 & 30) /2)	(Note N)		0	Appendix A input
Calculation of General Plant In Service	Source		Year	Balance	
32 December	206.99b				
33 December	207.99g				
18 34 General Plant In Service	(line 33) or ((sum lines 32 & 33) /2)	(Note N)		0	Appendix A input
	(5 00) 0. ((00 III100 02 0 00) 12)	()		°J	,
Calculation of Production Plant In Service	Source		Year	Balance	
			rear	Daiance	
35 December	204.46b				
36 January	Monthly Balances				
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 Production Plant In Service	(line 47) or ((sum lines 35-47) /13)			0	
	(- / - ((ĭ	
40. Electric Blant Cold	207.102~			0	
49 Electric Plant Sold	207.102g			0	
6 50 Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)		0	Appendix A input
	,	•			

Accumulated Depreciation Worksheet

	ated Depreciation Worksheet					
Attachmer	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
	Calculation of Transmission Accumulated Depreciation	Source		Year	Balance	
51	December	Prior year 219.25c				
	January	Monthly Balances				
	February	Monthly Balances				
54	March	Monthly Balances				
55	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
58	July	Monthly Balances				
59	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
63		219.25c				
25 64	Transmission Accumulated Depreciation	(line 63) or ((sum lines 51-63) /13)	(Note M)		0	Appendix A input
I	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
05				i Gai	Daiaille	
	December	Prior year 219.26c				
	January	Monthly Balances				
67	February	Monthly Balances				
68	March	Monthly Balances				
	April	Monthly Balances				
	May	Monthly Balances				
	June	Monthly Balances				
72	July	Monthly Balances				
73	August	Monthly Balances				
	September	Monthly Balances				
	October	Monthly Balances				
	November	Monthly Balances				
77	December	219.26c				
78	Distribution Accumulated Depreciation	(line 77) or ((sum lines 65-77) /13)			0	
	•	, , ,				
	Coloulation of Intermillo Assumulated Donos sisting	Source		Year	Balance	
	Calculation of Intangible Accumulated Depreciation			rear	Balance	
	December	Prior year 200.21c				
80	December	200.21c			0	
8 81	Accumulated Intangible Depreciation	(line 80) or ((sum lines 79 & 80) /2)	(Note N)		0	Appendix A input
	3	(, . ((, . ,	,		_	
	Out of the control of				Bullion	
I	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
I == 0.		() (((*	
I	Colombian of Booksetian Ass. or 156 1 Books 156	0		V	B.1.	
I	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
85	December	Prior year 219.20 through 219.24				
86	January	Monthly Balances				
	February	Monthly Balances				
	March	Monthly Balances				
	April	Monthly Balances				
90	May	Monthly Balances				
91	June	Monthly Balances				
	July	Monthly Balances				
	August	Monthly Balances				
	September	Monthly Balances				
95	October	Monthly Balances				
96	November	Monthly Balances				
97		219.20 through 219.24				
	Production Accumulated Depreciation	(line 97) or ((sum lines 85-97) /13)			0	
90	i roddotton Accumulated Depreciation	(1110 07) 01 ((30111 11103 00-01) / 13)			٥	
_						
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)		0	Appendix A input
I	· · · · · · · · · · · · · · · · · · ·					
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)			0	
100	Total Addamalated Deprediation	(3411 11163 04, 70, 01, 04, 0 30)			٥	

Materials & Supplies

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

ITC Adjustment

110 Adjustment					
		Form No. 1	Transmission	Appendix A	
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	related portion	input	Details
Amortized Investment Tax Credit			Net Plant Allocator		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	0	0.00%	0	
		-		<u> </u>	
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			<u></u>
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	
Land Held for Future Use							
		Prior Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
_		Current Year	214.47d	0	0	0	Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input			0		current end-of-year bal or beg-of-year and end-of-year avg
						_	

Adjustments to A & G Expense

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

Regulatory Expense Related to Transmission Cost Support

- June 19	Expense Related to Transmission Cost Support			
Appendix A	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Transmission Form No. 1 Related Non-transmission Amount Appendix A input Related	
	tly Assigned A&G			
200	ny rissignou ria e			
C:::- T	anninging related Descriptors Frances	· · · · · · · · · · · · · · · · · · ·		
Specific Tra	nsmission related Regulatory Expenses			
	Federal Energy Regulatory Commission:			
	Annual Fee	350.30d	0	
	Annual Land Use Fee (hydro)	350.31d	0	
	Transmission Rate Case	350.32d	0	
67	Total	sum	0 0 0	-
		· · · · · · · · · · · · · · · · · · ·		

Attachment 5 - Cost Support

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Safety Related		Details	
Directly Assigned A&G 68 General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	0	0	(Based on FERC 930.1 download	

Education and Out Reach Cost Support

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

Multistate worksheet

Appendi	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Details
In	come Tax Rates			
129	SIT = State Income Tax Rate or Composite	(Note G)	0.00%	Enter Average State Income Tax Rate
				-

Adjustments to Transmission O&M

					Transmissio Related	
Appendix	x A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total	Plus adjustmen	Appendix is input	A Details
53	Transmission O&M	321.112b		0	0	0
	Adjustment for Ancillary Services Accounts 561-561.5 (561) Load Dispatching (561.1) Load Dispatch-Reliability (561.2) Load Dispatch-Monitor and Operate Transmission System (561.3) Load Dispatch-Transmission Service and Scheduling (561.4) Scheduling, System Control and Dispatch Services (561.5) Reliability, Planning and Standards Development	321.84b 321.85b 321.86b 321.87b 321.88b 321.89b		0 0 0 0 0		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		0	0	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565			0	0	0

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	
166 Facility Credits under Section 30.9 of the OATT	Appendix A Input
168 Interest on Network Upgrade Facilities	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Network Upgrade Balance				
1		Prior Year	Enter negative	0
		Current Year	Enter negative	0
50 Network Upgrade Balance	(Note N)	Appendix A input		o current end-of-year balance or beg-of-year and end-of-year average

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
Amortization of limited term electric plant (404)	(Note H)	336.7d	0
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	Appendix A Input
General Plant			
Depreciation expense (403)	(Note H)	336.10b	0
Amortization of limited term electric plant (404)	(Note H)	336.10d	0
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	Appendix A Input
Intangible plant			
Amortization of limited term electric plant (404)	(Note H)	336.1d	0
Amortization of other electric plant (405)	(Note H)	336.1e	0
78 Total Intangible Amortization	(Note H)	sum	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

	Less Regulatory Asset Amortizations Account 930.2										
Appendix A	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount								
				0							
				0							
				0							
				0							
				0							
61	Total		sum	0	Appendix A Input						

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action														
1	April	Year 2	TO populates the formula w	ith Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 2	010)											
2	April	Year 2	TO estimates all transmissi	on Cap Adds and CWIP for Year	2 weighted based on Months	expected to be in service	in Year 2 (e.g., 2011)										
3	April	Year 2	TO adds weighted Cap Ad-	ds 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 ef	fect for the Rate Year 1 (e.g., Ju	e 1, 2011 - May 31, 2012)												
6	April	Year 3	TO populates the formula w	ith 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 an	d CWIP during Year 3 weighted	pased on Months expected to	be in service in Year 3 (e.	g., 2012)										
Work	sheet																
Step	Month	Year	Action														
1	April	Year 2	TO populates the formula w	ith Year 1 data from FERC Form	No. 1 data for Year 1 (e.g., 2	010)											
			\$ -	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 Plant In Service	TO estimates all transmissi	on 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 f	or actuals as inputs to Attac	hment 7 (but not Appendix	A) for true up.	CWIP		Plant In Service			
			(8)	(0)	(5)	ir.	IF)	(0)	4.6	OD.			1		an.	(0)	(D)
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)	(L)	(M)	(N)	(0)	(P)
		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	Other Transmission PIS	Energy Gater
		Other Transmission PIS	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Weighting	Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP
	(EXCLUDING GATEWAY)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance											
Dec (prior year)							-			-	
Jan										-	
Feb									-	-	-
Mar									-	-	-
Apr									-	-	-
May										-	
Jun							-		-	-	-
Jul							-		-	-	-
Aug							-		-	-	-
Sep							-		-	-	-
Oct						-	-			-	
Nov							-		-	-	-
Dec									-	-	-
Total		-	-		-		-		-		- '
New Transmission	Plant Additions and CWIP (weigh	nted by months in service)									

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

Step 3	Month April	Year Year 2	Action TO adds weighted Cap Adds to plant in service in F \$ -	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 S -		Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1	(e.g., June 1, 2011 - May 31, 2012)	
6	April	Year 3	TO populates the formula with Year 2 data from FE Rev Req based on Prior		Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
7	April	Year 3	Reconcilation - actual data \$ - Result of Formula for R	deconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
			Schadula 1 Reconciliation	20	

Instruction Summary

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

PacifiCorp Attachment 7 - Transmission Enhancement Charge Worksheet

					Attachn	nent 7 - Tran	smission En	hancement	Charge Wor	ksheet								
Line	New Plant Carrying	^haraa																
2	Fixed Charge Rate			4 -4 0	(CIAC)													
2		Formula Line																
3 4 5	A B C	157 164		Net Plant Carrying Net Plant Carrying Line B less Line A			without Depreciation	on			0.0000% 0.0000% 0.0000%							
6 7	FCR If CIAC	158		Net Plant Carrying	Charge without E	Depreciation, Retur	n, nor Income Taxe	s			0.0000%							
	The FCR resulting fr	om Formula in a	given year is use	d for that year only.														
	Therefore actual reve In the True-up, the a	ctual depreciation	n expense will be	used.	t data for subseq	uent years												
	Columns and rows n	nay be added to		Transmission CWIP		Trai	nsmission PIS Projecti	on	Tra	nsmission PIS Actua	ls				1			
8 Useful life of the project	Life			(Energy Gateway only)		(Ene	rgy Gateway Segment E	I-H)	58.00 (Ener	rgy Gateway Segment I	B-H)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis po	(Yes or No) ints)	No 0			No 0			No 0									
From line 3 above if "No" on line 13 and from 11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	0% ROE FCR for This Project		0.0000% 0.0000%			0.0000% 0.0000%			0.0000%			0.0000%						
13 Month Net Plant or CWIP Balance Actual or estimated depreciation expense	Investment Annual Depreciation Exp	ense	-			-			-			-						
			13 Month Net			13 Month Net			13 Month Net			13 Month Net						Transmission Incentive
		Invest Yr	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Plant or CWIP Balance	Depreciation	Revenue	Total	Incentive Ch	arged Without Incentive	Credit (incentive minus without)
15 16	W 0 % ROE W Increased ROE	2010 2010			- :	-			-		-	-			\$ - \$ -	s	\$ -	s .
17	W 0 % ROE	2011	-		-	-		-		-				-	\$ -		\$ -	
18 19	W Increased ROE W 0 % ROE	2011 2012					-								s -	\$	\$ -	5 -
20 21	W Increased ROE W 0 % ROE	2012 2013			-		-	-	1						s -	\$		\$ -
22	W Increased ROE	2013	-	-	-	-	-	-	-	-		-	-		\$ -	\$	- 1	\$ -
23 24	W 0 % ROE W Increased ROE	2014 2014			-		-			-			-		s -	s	\$ -	s -
25	W 0 % ROE	2015	-	-	-	-	-		-	-		-	-	-	\$ -	L	\$ -	
26 27	W Increased ROE W 0 % ROE	2015 2016			-		- :						- :		s -	\$	\$	
28	W Increased ROE	2016	-	-	-	-	-	-	-	-		-	-		s -	\$	-	\$ -
29 30	W 0 % ROE W Increased ROE	2017 2017	-				-			-			-		s -	s	\$ -	s -
31 32	W 0 % ROE Wingressed ROE	2018 2018	-	-	-	-	-		-	-		-	-	-	\$ -	L	\$ -	
32	W Increased RUE W 0 % ROE	2018	-				-								s -	\$	s -	
34	W Increased ROE	2019	-	-	-	-	-		-	-		-	-	-	\$ -	\$	- 1	\$ -
35 36	W 0 % ROE W Increased ROE	2020 2020					- :		1				- 1		s -	s	\$ -	s -
37	W 0 % ROE	2021	-	-		-	-	-	-	-		-	-	-	s -		\$ -	
38 39	W Increased ROE W 0 % ROE	2021 2022					- :			-			- :		s -	\$	\$	
40 41	W Increased ROE W 0 % ROE	2022 2023	-	-		-	-	-	-	-		-	-	-	s -	\$		\$ -
42	W Increased ROE	2023	-												\$ - \$ -	\$		\$ -
43	W 0 % ROE	2024	-	-	-	-	-		-	-		-	-		s -		\$ -	
44 45	W Increased ROE W 0 % ROE	2024 2025				:	-								\$ - \$ -	•	\$ -	•
46	W Increased ROE	2025	-	-	-	-	-		-	-		-	-		s -	\$		\$ -
47 48	W 0 % ROE W Increased ROE	2026 2026					-		1	-		1 :	-		s - s -	s	\$ -	s -
49	W 0 % ROE	2027	-	-		-	-] -		-	-	-		š -	I.	\$ -	
50 51	W Increased ROE W 0 % ROE	2027 2028			-	:	-		:	-		1 :	-		s -	>	s -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-		-	-		\$	\$	- 1	\$ -
53 54	W 0 % ROE W Increased ROE	2029 2029				l :	-		1 :	-		l :	-		s -	s	\$ -	s .
55															l .	Ľ	\$ -	I.
56						<u> </u>	****		<u> </u>			·			l	\$	-	\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State

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

					OA	TT (Part III - Netwo	rk Service) - Avera	ge of current yea	r and prior two yea	ars				
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer														
														T
Class														Total NFO
RS / SA														
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	_	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	_	-	-	-	-	-	-	-	-	-	-	-	-
Jun	_	_	_	_	_	_	_		_	_	_	_	_	_
Jul	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Aug	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Sept	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Oct	_	_												
Nov		_												_
		_	-	-	-	-		-	-	-	-	_		l -
Dec	-		-	-	-	-	•	-	•	-	•		-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ave 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other Service - Average of current year and prior two years										
j1	j2	j3	j4	j5	j					
					Total O					
-	-	-	-							
-	-	-	-							
-	-	-	-							
-	-	-	-							
	-	-	-							
-	-	-	-							
- 1			-							
-	_		1							
_	_	_	_							
_	_	_	_							
-	-	-	-							
-	-	-	-							
-		-								

		OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection												
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g12	g13	g13	g
Customer														
Class														Total LTP
RS / SA														
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-		-		-	-	-	-	-	-	-	-	-	-
Ave 12CP		-	-	-	-	-	-	-	-	-	-	-	-	-

Total Network		Behind-the	Total Network
& OS	1% Growth	Meter	Load
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Divisor
Network + OS + LTP
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-
-
-

PacifiCorp Attachment 9a1 - Load (Current Year)

YYYY

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

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

PacifiCorp Attachment 9a2 - Load (One Year Prior)

YYYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

YYYY

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

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

PacifiCorp Attachment 9b - Load Divisor for True up Actuals

							OATT (Part III - Net	twork Service)						
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class														Total NF
RS / SA														
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	_	_	-	_	-	-	-	-	_	_	-	_	-
Jul	-	_	_	-	-	-	-	-	_	-	_	-	-	-
Aug	-	_	_	-	-	-	-	-	_	-	_	-	-	-
Sept	-	_	_	-	-	-	-	-	_	-	_	-	-	-
Oct	_	_	_	_	-	_	_	_	_	-	-	_	_	-
Nov	_	_	_	_	_	_	_	_	_	_	_	_	_	-
Dec	_	_	_	_	_	-	-	-	-	-	_	-	-	-
Total	-	-	-		-	-	-	-	-	-				-
Ave 12CP	-	-	-	_	-	-	-	-	_	_	_	-	-	

			ther Service		
j1	j2	j3	j4	j5	j
					Total OS
-	-	-	-		-
_	_	_	_		_
_	_	_	_		_
		_	_		_
-	=	_			
-	-		-		-
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-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
	-	-	-		-
-	-	-	-		-

						OAT	T Part II Long-Terr	n Firm Point-to-P	oint Transmission	Service						
Column	g1	g2	g3	g4	g5	g6	g7	g8	g19	g10	g11	g12	g13	g14	g15	g
Customer																
Class																Total L
RS / SA																
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-		-	-	-	-	-	-	-	-		-	-	-
Ave 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Network & OS	Behind-the Meter	Total Network Load
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	_	-
-	_	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

Divisor
Network + OS + LTP
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-
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-
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-
-
-
-

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								

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
		Total Prepayments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$

 Allocator
 0.000%
 100.000%
 0.000%
 0.000%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ - \$
 - \$

Appendix A input: Total Allocated to Transmission \$

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
Attachment 3 input. Total - Transmission	•	<u> </u>
	Prior year	Current year

PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

As Filed

Other Service (OS) contracts

Description Revenue MW Treatment Alt 3 input: Total OS contract revenue credits 0 0.0 Short-term revenue Short-term firm Pacificory Commercial and Trading (C&T) Third parties Total short-term firm 0 Short-term non-firm 0				1=Revenue credit 0=Denominator
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 PacifiCorp Commercial and Trading (C&T) Third parties	Description	Revenue	MW	
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
Short-term revenue Short-term firm PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm PacifiCorp Commercial and Trading (C&T) Third parties				
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PacifiCorp Commercial and Trading (C&T) Third parties Total short-term firm Short-term non-firm PacifiCorp Commercial and Trading (C&T) Third parties	Short-term revenue			
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Third parties Total short-term firm Short-term non-firm PacifiCorp Commercial and Trading (C&T) Third parties				
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Short-term non-firm PacifiCorp Commercial and Trading (C&T) Third parties	Total short-term firm	0		
PacifiCorp Commercial and Trading (C&T) Third parties		-		
PacifiCorp Commercial and Trading (C&T) Third parties	Short-term non-firm			
Third parties				
Total short-term non-firm 0	Third parties			
	Total short-term non-firm	0		
Short term firm and non-firm	Short term firm and non-firm			
PacifiCorp Commercial and Trading (C&T) 0		0		
Third parties 0				
Att. 3 input: Total short term-firm and non-firm revenue 0	Att. 3 input: Total short term-firm and non-firm revenue	0		

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)												
Appendix A	Operation to apply to monthly input columns at	Appendix A input value (result of operation specified in column to left on monthly															
Line	right	data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86 87	13-month average 13-month average	0	Bonds (221) Reacquired Bonds (222)	Form 1, pg 112, ln 18 c,d Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)		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 256, various In, col a,b Form 1, pg 112, In 21 c,d	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, in 21 c,d	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, in 69 c,d	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, in 81 c,d	o o	Ö	Ö	Ö	Ö	Ö	o o	Ö	Ö	Ö	0	0	ő
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
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	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
100	12-month sum	0	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, In 64 c (portion)	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, In 65 c (portion)	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, In 66 c (portion)	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
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	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
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
112	13-month average	0	Total proprietary Capital	Form 1, pg 112, ln 16 c,d	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
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
n/a			Common Stock Issued (201)	Company records	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

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
OTION FI COMMOS	· ·
Appendix A input: Total Assets to Exclude	0

PacifiCorp Attachment 16 - Unfunded Reserves

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

(Dollar values in millions)			Accrued Liability:	Charged to:	Prior year	 Current Year				By Cate	jory		Total
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	 December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Transmission related Unfunded
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	0.00

Appendix A input

0

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

FERC Acct	Description	Expense
	Attachment 5 input: Total PBOP	^
	Addominant o input. Total I boi	0
Notes:		

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' 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.

- 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
- 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 by 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.
- 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.

 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 "Curtail").

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.

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 passthrough 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>	FERC Form 1 page #/ Ref.	Amount
1	(561.0) Load Dispatching	pg. 321.84b	-
2	(561.1) Load Dispatch-Reliability	pg. 321.85b	_
3	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	_
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	(In 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.

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 $\frac{1.1360.55}{kW/Year}$
2. Monthly Rate $\frac{0.0950.046}{kW/Month}$
3. Weekly Rate $\frac{0.0220.011}{kW/Week}$
4. Daily Rate, On-Peak $\frac{0.001}{0.001}/kW/Day$
5. DailyHourly Rate, Off-Peak $\frac{0.003}{kW/Day}$
6. Hourly Rate, On Peak $\frac{0.273}{MWh7}$. Hourly Rate, Off-Peak $\frac{0.273}{MWh7}$.
```

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.

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-bymoment 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.

```
$4.0212.900/kW/Year
1.
      Yearly Rate
2.
      Monthly Rate
                                     $0.3350.242/kW/Month
3.
                                     $\\ \text{0.077} \text{0.056/kW/Week}
      Weekly Rate
4.
     Daily Rate, On-Peak
                                     $\frac{0.015}{0.011}/kW/Day
                                     $\frac{0.011}{0.008} \text{kW/Day}
5.
     Daily Rate, Off-Peak
     Hourly Rate, On-Peak
                                     $<del>0.967</del>0.697/MWh
6.
                                     $<del>0.460</del>0.332/MWh
7.
     Hourly Rate, Off-Peak
```

The total charge in any day, <u>including any charges for</u> <u>failure to self-supply as described in the following section</u>, 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	V D-+-	d4 0010 000 /l-t/ /3/
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 0.011/kW/Day
5.	Daily Rate, Off-Peak	\$ 0.011 0.008/kW/Day
6.	Hourly Rate, On-Peak	\$ 0.967/kW/Day 0.697/MWh
7.	Hourly Rate, Off-Peak	\$ 0.460 0.332/MWh

The total charge in any day, <u>including any charges for</u> <u>failure to self-supply as described in the following section</u>, 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.

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 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. 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:

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

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 selfsupplying 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 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.

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 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 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, selfsupply the service, or make alternative comparable arrangements to satisfy its Supplemental Reserve Service obligation. 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

<u>section and as further described in applicable PacifiCorp</u> <u>business practices.</u>

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:

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

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

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

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 selfsupplying or supplying from third parties such associated supplemental reserve requirement is interruptible (excluding system contingencies resulting in transmission outages). 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.

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 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 Eliqible 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.

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 Eliqible 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:

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

		MENT III A	
	ATTACHN	1ENTH-1	
Pacit	ifiCorp		
Annendi	lix A - Formula Rate		
	nula Rate Appendix Ashaded cells are inputs		
Shac	ded cells are input cells	Notes	Reference (FERC Form 1—Page # reference.
Allocate	tore		
Allocati	tors		
	Wages & Salary Allocation Factor		
1	Transmission Wages Expense		354.21b
2	Total Wages Expense		354.28b
	Less A&G Wages Expense		354.27b
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)
- 5	Wages & Salary Allocator		(Line 1 / Line 4)
3	Wages & Salary Allocator		(Line 17 Line 4)
	Plant Allocation Factors		
	Electric Plant in Service	(Note M)	Attachment 5
	Accumulated Depreciation (Total Electric Plant) Accumulated Amortization	(Note M)	Attachment 5 Attachment 5
9		(Note N)	(Line 7 + 8)
10	Net Plant		(Line 6 - Line 9)
44	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 20 of Line 20 or)
	Gross Plant Allocator	-	(Line 29 24 - Line 28 23) (Line 11 / Line 6)
			(Lanco)
	Transmission Net Plant (excluding Land Held for Future Use)		(Line-40 32 - Line-28 23)
14	Net Plant Allocator		(Line 13 / Line 10)
Plant C	Calculations		
	Galculations		
	Plant In Service		
	Transmission Plant In Service	(Note M)	207.58gAttachment 5
46 1716	For Reconciliation only - remove New Transmission Plant Additions for Current Ca New Transmission Plant Additions for Current Calendar Year (weighted by month		Attachment 6 Attachment 6
	Total Transmission Plant	(NOTENULES A & F)	(Line 15 - Line 16 + Line 17 16)
19 18 20 19	General Plant Intangible Plant	(Note N) (Note N)	207.99qAttachment 5 205.5qAttachment 5
21 20	Total General and Intangible Plant	(13.614)	(Line 19 18 + Line 20 19)
22	_Less: General Plant Account 397 - Communications	(Note N)	207.94q
23 24 <u>21</u>	General and Intangible Excluding Account 397 Wage & Salary Allocator		(Line 21 - Line 22) (Line 5)
25 22	General and Intangible Allocated to Transmission		(Line 23 20 * Line 24 21)
26	General Plant Account 397 Directly Assigned to Transmission		Attachment 5
27	Total General and Intangible Functionalized to Transmission		(Line 25 + Line 26)
	Land Held for Future Use	(Note Notes B) (Note & L)	Attachment 5
	Tatal Plant la Pata Pasa		(Line <u>18 17</u> + Line <u>27 22</u> + Line <u>28 23</u>)
	Total Plant In Rate Base		(Anno 10 11 + Line 21 22 + Line 20 23)
	Accumulated Depreciation and Amortization		
		A1 - 2 - 2	
	Transmission Accumulated Depreciation	(Note M)	219.25cAttachment 5
31	Accumulated General Depreciation	(Note N)	219.28c
91	Accumulated General Depresiation	(INOIE IV)	213.200

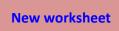
Less: Accumulated General Depreciation Associated with Accour	ı t 397	(Note N)	Attachment 5		<u> </u>	<u> </u>	0		0 -	0 -
Balance of Accumulated General Depreciation			(Line 31 - Line 32)							
Accumulated Amortization		(Note N)	(Line 8)	J	<u>0</u>	<u>0</u>	<u>0</u> —	<u>o</u>	<u>o</u>	<u>o</u>
Accumulated General and Intangible Depreciation-Excluding Accord	unt 397		(Line-33 26 + 34 27)	4	0	0 -	0 -	0 -	0 -	0
Wage & Salary Allocator			(Line 5)	4	⁰	0	0 <u>0.00%</u>	0 <u>0.00%</u>	0 <u></u> 0 0	0 <u> </u>
Subtotal General and Intangible Accum. Depreciation Allocated to	Iransmission	(81-1-81)	(Line-35 28 * Line-36 29)		0	0 -	0 -	0 -	0 -	0 -
Amount of Gen. Depr. Associated with Account 397 Directly Assign	rea to Transmission	(Note N)	Attachment 5	4						
otal Accumulated Depreciation and Amortization		+	(Line 30 25 + Line 37 + Line 38 30)	4	_					
			[LIIIe 30 25 + LIIIe 37 + LIIIe 38 30]	4	<u>u</u>	ν <u>-</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
atal Net Present: Plant & Fauinment			(Line 20 oz. Line 20 oz.)	ł	<u> </u>					
otal Net Property, Plant & Equipment			(Line-29_24 - Line-39_31)	4	<u>0</u>	<u>0</u>	<u> 0</u> — —	<u> 0</u> —	<u> </u>	<u> </u>
Int <mark>Adjustments To Rate Base</mark>	<u> </u>			4	and the second s					
				4						
ccumulated Deferred Income Taxes				4						
ADIT net of FASB 106 and 109			Attachment 1A	4	0	0—		0	o <u> </u>	□
				4						
WIP for Incentive Transmission Projects	 	(Nata O)	Attachment C	4						
CWIP Balances for Current Rate Year		(Note O)	Attachment 6	4	0	0		0 -	<u> </u>	
	4			4						
C Adjustment	4			4						
IRC 46(f)1 adjustment			Attachment 5	Г	<u>u</u>	<u>0</u>	<u>0</u>	<u>0</u>	Δ	2
				1						
nfunded Reserves				1						
Unfunded Reserves			Attachment 16	4	<u>0</u>	<u>0</u>	0	0	0	<u> </u>
	 	+		4						
repayments		(Nieta IZ 9 FI)	O Hook mont 5 //	4						
Prepayments	+	(Note K & N)	Attachment-5_11	4	<u>u</u>	<u> </u>	<u>-</u>	<u>-</u>	<u> </u>	
				4						
bandoned Plant				4						
Unamortized Abandoned Plant		(Note O)	Attachment 5	4	<u>Ω</u>	<u>0</u>	<u>0</u>	0 +	<u> </u>	
				1						
laterials and Supplies				I						
Undistributed Stores Expense		(Note N)	227.16cAttachment 5	1	<u>0</u>	<u>0</u> —	<u>0</u> —	<u>o</u> —	<u>o</u> <u>-</u>	<u> </u>
Wage & Salary Allocator			(Line 5)	J	<u>0</u>	<u>o</u>	<u>0</u> 0.00%	<u>o</u> 0.00%	<u>0</u>	<u>0</u> 0.00%
Total Undistributed Stores Expense Allocated to Transmission			(Line-45-39 * Line-46-40)	1	<u>0</u>	<u>o</u> —	<u>o</u> —	<u>o</u> —	<u>o</u>	<u>o</u>
Construction Materials & Supplies		(Note N)	227.5eAttachment 5	J	<u>0</u>	<u>0</u> —	<u>0</u>	<u> </u>	<u> </u>	<u> </u>
Wage & Salary Allocator			(Line 5)	4	<u>0</u>	<u>0</u> 0.00%	<u>0</u> 0.00%	<u>0</u>	<u>0</u> 0.00%	<u>0</u> <u>0.00%</u>
Construction Materials & Supplies Allocated to Transmission		(Nata Ni	(Line-48_42 * Line-49_43)	4		<u>0</u>	<u>-</u>			
Transmission Materials & Supplies		(Note N)	227.8eAttachment 5	ı	<u></u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Materials & Supplies Allocated to Transmission		+	(Line-47_41 + Line-50_44 + Line-51_45)	4	π	<u>u</u>	<u>-</u>	<u>u</u>	<u>u</u>	<u> </u>
Inch Westing Control				4						
ash Working Capital	 		// inc 90.75)	4	0					
Operation & Maintenance Expense	+	41	(Line-80 <u>75</u>)	4	<u>u</u>	0 0 0.0%	0 00/	0.00/	<u> </u>	
1/8th Rule Total Cash Working Capital Allocated to Transmission		(Note S)	1/8 (Line 53 47 * Line 54 49)	4	<u>u</u>	<u>U</u> U	<u>U-U-76</u>	<u>0</u>	<u>U</u> <u>U.U%</u>	<u>u</u>
			(Line- <u>53 47</u> * Line- <u>54 48</u>)	4	<u>⊔</u>	<u> </u>	<u> -</u>	<u></u>	<u>-</u>	<u>-</u>
				4						
etwork Upgrade Balance			N. C.	4						
Network Upgrade Balance		(Note N)	Attachment 5	4	<u>u</u>	<u> </u>	<u>u</u> –	<u>o</u> —		9 -
			// in a set of the set	4						
			(Lines 41 33 + 42 34 + 43 35 + 52 36 + 55	ı						
otal Adjustment to Rate Base			<u>37</u> +- 56 <u>38 + 46 + 49 + 50</u>)	4	<u>0</u>	<u> 0</u> <u>~</u>	<u> 0</u>	<u>0</u> <u>~</u>	<u> </u>	<u> </u>
1				1						
ate Base			(Line-40 <u>32</u> + Line-57 <u>51</u>)	4	<u>0</u>	<u>0</u>	0	<u> </u>	<u> </u>	

			<mark>-1</mark>		_			•		•	
					_						
Transmission O&M											
Transmission O&M			Attachment 5	<u>0</u>	-						
Less: Cost of Providing Ancillary Services Accounts 561.0-5			Attachment 5	<u>0</u>	-						
Less: Account 565			Attachment 5	0	-						
Transmission O&M			(Lines-59 5361 55)	0	_						
Allocated Administrative & General Expenses											
Total A&G			323.197b	0							
Less: Actual PBOP Expense Adjustment			Attachment 5								
				U							
Less Property Insurance Account 924			323.185b	<u>0</u>	_						
Less Regulatory Asset Amortizations Account 930.2			Attachment 5	<u>0</u>							
Less Regulatory Commission Exp Account 928		(Note D)	323.189b	<u>0</u>	-						
Less General Advertising Exp Account 930.1			323.191b	<u>0</u>	<u> </u>						
Less Membership Dues		(Note C)	353.2f, 353.5f, 353.7fAttachment 5	<u>0</u>							
			Sum (Lines 63Line 57 - Sum (Lines 64 58								
Administrative & General Expenses			to-68 63))	0	_						
Wage & Salary Allocator			(Line 5)	0	0.0)00%				- 1	
Administrative & General Expenses Allocated to Transmission			(Line-69 64 * Line-70 65)	0						- 1	
				· ·						- 1	
Directly Assigned A&G					- 1					- 1	
Regulatory Commission Exp Account 928		(Note F)	Attachment 5	0						- 1	
General Advertising Exp Account 930.1 - Safety-related Advertising		(NOTE E)	Attachment 5	<u> </u>						- 1	
Subtotal - Accounts 928 and 930.1 - Transmission Related			(Line-72 67 + Line-73 68)	<u> </u>							
Subtotal - Accounts 926 and 950.1 - Transmission Related			(LINE 72 67 + LINE 73 68)	<u>u</u>							
		/A 1									
Property Insurance Account 924		(Note F)	Attachment 5	<u>0</u>							
General Advertising Exp Account 930.1 - Education and Outreach			Attachment 5	<u>0</u>							
Total Accounts 924 and 930.1 - General			(Line-75 70 + Line-76 71)	<u>0</u>	=	2007					
Net Gross Plant Allocator			(Line-14 12)	<u> </u>	0.0	JU%					
A&G Directly Assigned to Transmission			(Line -77 72 * Line -78 73)	<u>0</u>	_						
Total Transmission O&M			(Lines 62 56 + 71 66 + 69 + 74 + 79)	<u>0</u>	_						
ciation & Amortization Expense											
								 	_		
Depreciation Expense	T. Division of the second of t	(A) B)	All a broad 5								
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite	ed Term Plant	(Note H)	Attachment 5	0	_						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite		(Note H)		0	_						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite General Depreciation Expense Including Amortization of Limited Ten	m Plant	(Note H)	Attachment 5	0	-						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite	m Plant	(**************************************		0	 		_				
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite General Depreciation Expense Including Amortization of Limited Ten Less: Amount of General Depreciation Expense Associated with A	m Plant	(Note H)	Attachment 5 Attachment 5 (Line 82 - Line 83)	0	 						
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite General Depreciation Expense Including Amortization of Limited Ten	m Plant	(Note H)	Attachment 5 Attachment 5 (Line 82 - Line 83)	0	 	<u> </u>					
Depreciation Expense Transmission Depreciation Expense Including Amortization of Limite General Depreciation Expense Including Amortization of Limited Terr Less: Amount of General Depreciation Expense Associated with Ar	m Plant	(Note H)	Attachment 5 Attachment 5 (Line 82 - Line 83) 336-14-Attachment 5	0 0 -	- - - - - -						
Depreciation Expense ITransmission Depreciation Expense Including Amortization of Limite General Depreciation Expense Including Amortization of Limited Ten Less: Amount of General Depreciation Expense Associated with A Balance of General Depreciation Expense Intangible Amortization ITotal	m Plant	(Note H)	Attachment 5 Attachment 5 (Line 82 - Line 83)	0 0 <u>-</u> 0 <u>0</u>	 0.6	- - 10%					
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Common State Comm	Return \ (Capitalization Calculations											
Authorities					Attachment 5				_	_	_		
Common State Long Series Autonome (Cont.) All Common State Long Series Autonome (Cont.) All Common State Long Series (Cont.) All Cont. (Cont.)		Account 221 Bonds					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Common Book and Different Common Book Proposed by Christoph Street Common Book Less Account 2014 Christoph Street Common Book Less Account 2014 Christoph Street Common Account 219- 2014 Less Account 2014 Christoph Street Christoph Street Common Book Account 11 Livanorization Dott Exercise Less Account 2014 Christoph Street Common Street Christoph Street Christo	87 P	Less Account 222 Reaquired Bonds Account 223 Long-term Advances from Associated Cos.					<u>0</u>	<u>0</u>	0 -	<u>0</u> <u></u>	0	0 -	0 -
Less Account action Common Stock	E	Account 224 Other Long-term Debt			Attachment 14		ō	o o	0	o o	0	o o	
Machanistics 1	90	Proprietary Capital Gross Proceeds Outstanding Long-term Debt			Attachment 5Sum Lines 86 through 89		<u>0</u>	<u>0</u>	<u>0</u> —	<u>0</u> —	<u>0</u> –	<u> </u>	0 -
Big		Less Accumulated Other Comprehensive Income Account 219											
Less Account 21-64 - 150 Unamontatechang Less on Recognised Debt Note 17 Attachment 5 1		226 Unamortizedized Discount		(Note T)	Attachment- <u>5 14</u>		<u>0</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u>	<u>o</u> –	<u>o</u>
Pas Account 25 Manches Pas Account 25 Manches Pas Account 25 P							<u>0</u>	<u>0</u>	<u>-</u>	<u>-</u> -	<u>-</u>	<u> -</u>	<u>-</u>
Professional Common Stude (See April 2012 Common Stude (Se	_						0	0	-	0	0	0	
March Marc	94	Total Common StockPlus Account 257 Unamortizedized Gain on Reaguired		(Note I)			<u>u</u>	<u>u</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Ception Section From Death Section From Death Internal Expense Common Section From Death Internal Expense Notes 8.8.11 Attachment 5.14 Attachment 5.14 Attachment 5.14 Attachment 5.14 Attachment 5.15 Attachment 5	01 95			(Note T)	(Line 97 - 98 - 99 - 100) Attachment 14		<u>0</u>	<u>0</u>	<u> </u>	<u> </u>	<u> </u>	0 -	0 -
Common Start Comm					Sum Lines 90 through 95		<u>0</u>	<u>0</u>	0	0	0	0	0
Account Agr and 150 (and Torm Oebit Lesses Expenses State 8.8.11 Attachment 6.15													
See Less Industria Exposes See American Del Biology and Exposes See American Del Biology American De				(Notes R & T)	Attachment-5 14	0			_	_			
						<u> </u>							
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Public ass Account (231 Annotesed Gain on Resequenced Bost 1)						0			_	-	-		
Debt	_	Less Account 429 Amortized Premium				0							
Total Long Term Debt Cost	04 10												
Preferred Stock and Declared Assochment 14 Assochment 14 Assochment 14 Assochment 15 Assochment 16 Assochment 16 Assochment 17 Assochment 17 Assochment 16	10510			(Note T)		<u>0</u>			-	_	— <mark>-</mark>	— <mark>-</mark>	_ <mark>-</mark>
Attachment 12	0010	Total Long Total Debt Cost			(Emodum cines 57 timough 102 103 + 104)	<u> </u>							
Account 2004 Preference Stock Seawed	D	eferred Stock and Dividend											
Attachment 1-4					Attachment 14								
Account 2072 Premium on Preferred Stock						<u> </u>		ı					
Account 207-208 Other Paid-to Capital Increments						0		ŀ	-	_	-		_
Less Account 214 Capital Stock Engines (preferred)						0							
100 Less Account 214 Capital Stock Expense (preferred)						0							
110 Total Perferred Stock					Attachment 14	0							
Attachment 14 Center positive) D		Total Preferred Stock			Sum Lines 104 through 109	0							
Common Stock Comm													
Attachment 14	111	Preferred Dividend			Attachment 14	(Enter positive) 0							
Attachment 14 Common-Less: Total Preferred Stock													
CommonLess: Total Preferred Stock Line 404 110 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings Attachment 14 Less: Account 216 Less: Account 219													
Attachment 14	112 10711	Proprietary Capital Common less: Total Preferred Stock				<u>0</u>		_					
Attachment 14 Sum Lines 145 to 407) 112 through 115													
Total Copitalization Common Stock (Sum Lines -106 to -107) 112 through 115 Debt-% percent Total Long Term Debt (Notes 0 & R) (Line -106 to Line -108 (Lines 90 + 110 to Line -108 (Line -108 (Lines 90 + 110 to Line -108 (Line -108 (L													
Debt	108 11	Total Capitalization Common Stock				<u>0</u>		_					
Debt													
Preferred % percent Preferred Stock			Total Lang Torm Dobt	(Notes O & P.)	(Line 105 on / Line 109 (Lines 00, 112)			0.009/					
Preferred # Preferred Stock		Debl -70 percent	TOTAL LONG TERM DEDT	(Notes Q & K)		<u>0</u>		U.UU%			1 1		
Common-% percent Common Stock (Notes Q.8.R) (Line-107_116 / Line 108 (Lines 90 + 110 + 116)) Q 0.00%	8 8	Preferred-% percent	Preferred Stock			0		0.00%					
Common-% percent Common Stock Netes 0 & R1 +116	111 11	1			(Line 107 116 / Line 108 (Lines 90 + 110	The state of the s							
Preferred Stock Preferred	9	Common-% percent	Common Stock	(Notes Q & R)	+116))	<u>0</u>		0.00%					
4412 Common Cost Common Stock (Note H) Fixed 0 0-00%													
1412 Common Cost			Total Long Term Debt Cost = L	ong Term Debt Cost / Net Proceeds I	(Line- 95 103 / Line- 105 96)	0		0.00%					
1612 Weighted Cost of Debt 101a Long Term Debt (WCLTD) 1. 1. 1. 1. 1. 1. 1. 1	113 12	Preferred Cost	Preferred Stock cost = Preferred	Dividends / Total Preferred Stock	(Line-96 111 / Line-106 110)	<u>0</u>		0.00%			1 1		
45/2 Weighted Cost of Debt Total Long Term Debt (WCLTD) (Line-149:1/2* Line-1412:120) g 9.00% 4612 Weighted Cost of Perferred Preferred Stock (Line-149:18* Line-1413:121) g 0.00% 4742 Weighted Cost of Common Common Stock (Line-141:19* Line-1414:122) 0 0.00% 4812 R9 Rate of Return on Rate Base (ROR.) (Sum Lines-145:123 to +17:125) 0 0.00%	11412	Continue Cost	Common Stock	(Note in)	rixeu 	<u> </u>		U.UU%					
4612 Weighted Cost of Preferred Preferred Stock (Line +143_121) 0 0.00% 4742 Weighted Cost of Common Common Stock (Line 414 119 * Line 414 122) 0 0.00% 4812 Re Rate of Return on Rate Base (ROR) (Sum Lines 415_123 to 417_125) 0 0.00%		<u></u>											
Weighted Cost of Common			Total Long Term Debt (WCLTL))	(Line 109 117 * Line 112 120)	<u>0</u>		0.00%					
1812 Ra Rate of Return on Rate Base (ROR) (Sum Lines 415 123 to 117 125) 0 0.00%	116 <u>12</u> 11712	Weighted Cost of Preferred Weighted Cost of Common	Common Stock		(Line 110 118 Line 113 121) (Line 111 119 Line 114 122)	<u>0</u>							
1912 Investment Return = Rate Base * Rate or Return (Line-9852 * Line+18126)	118 <u>12</u> R	Rate of Return on Rate Base (ROR)			(Sum Lines 115 123 to 117 125)	<u>0</u>		0.00%					
(Interest in return = rate base rate or return (Interest in return = rate base rate or return = (Interest in rate base rate base rate or return = (Interest in rate base rate bas		UNIVERSITY DAVIDS - DAVA DAVA * DAVA AV DAVIDA											
omnosila Inrome Tayes	19 <u>12</u> II	vesiment Return = Rate base * Rate of Return			(Line <u>96 52</u> * Line 118 126)	<u>0</u>		U					
	omposi	e Income Taxes											-

- 1							
In	come Tax Rates						
	FIT=Federal Income Tax Rate		(Note G)		0	0	00%
12	SIT=State Income Tax Rate or Composite		(Note C)	Attachment 5	<u> </u>	0 0.0	
		(name at affadasal in according	deductible for state pure	Per Chata Tay Cada state to a l	<u>u</u>	9	00%
13		(percent of federal income tax		Per-State Tax Code state tax code	0	0.1	00%
13		T=1 - {[(1 - SIT) * (1 - FIT)]	/ (1 - 511 ^ FH ^ p)} =		0	0 0.1	000%
	T // (1-T)				<u>0</u>	0 0.1	000%
17	C Adjustment						
	Amortized Investment Tax Credit - Transmission Related			Attachment 5			
		ITO Adiana and Add T		Attachment	<u> </u>		
<u>13</u>	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Line-125_133 * (1 / (1 - Line-123_131))	<u>0</u>	0 -	•
- 1							
13 ln	come Tax Component =	(T/1-T) * Investment Return) * (1-(WCLTD/ROR)) =	[Line 124 132 * Line 119 127 * (1- (Line 115	123 / Line-118 126' 0	0 -	
	otal income Taxes			(Line 126 134 + Line 127 135)	0	_	· · · · · · · · · · · · · · · · · · ·
12 1	Administration Taxes			(Line 120 <u>154</u> + Line 121 <u>155</u>)		<u> </u>	
/enue	Requirement						
			1				
S	ummary		l	41. 40.			
	Net Property, Plant & Equipment		1	(Line-40 <u>32</u>)	<u>0</u>	0 -	
	Total Adjustment to Rate Base			(Line- 57 51)	0	0 -	
-13	Rate Base			(Line-58 52)	0	0	
14	Total Transmission O&M			(Line- 80 75)	0	0	
	Total Transmission Oawi Total Transmission Depreciation & Amortization		1	(Line-92 83)	0	0	
14	Total Hansinission Depreciation & Amortization				0	<u></u>	
	Taxes Other than Income			(Line-94 85)	<u>0</u>	<u> </u>	
	Investment Return			(Line-119_127)	<u>0</u>	0 -	
	Income Taxes			(Line-128 136)	0	0	
F14	Gross Revenue Requirement			(Sum Lines 132 140 to 136 144)	0	0	-
_							
Α	djustment to Remove Revenue Requirements Associated with Exclude	ed Transmission Facilities					
14	Transmission Plant In Service			(Line 15)	0	0 -	
14	Excluded Transmission Facilities		(Note J)	Attachment-b 15	ō	0 -	
	Included Transmission Facilities		((Line-138 146 - Line-139 147)	<u>-</u>	0 -	
14	Inclusion Ratio			(Line-140 148 / Line-138 146)	<u> </u>	0	00%
17	Gross Revenue Requirement				닞	0.	0070
10	Oloss Revenue Requirement			(Line 137_145)	<u> </u>		
	Adjusted Gross Revenue Requirement			(Line-141_149 * Line-142_150)	<u>u</u>		
R	evenue Credits						
	Revenue Credits			Attachment 3	0	0	
_	1.10101100 0.100110			,			
	Not Havenus Hassussenses			(Line 44) Line 444			
5 15	Net Revenue Requirement			(Line 143 151 - Line 144 152)	<u>0</u>	0	
N	et Plant Carrying Charge		1				
4.5			1	(Line 142 450)			
	Gross Revenue Requirement		1	(Line-142 150)	0	-	
	Net Transmission Plant		I	(Line-18 17 - Line-30 25 + Line-42 34)	0	0	
15	Net Plant Carrying Charge	<u> </u>		(Line-146 154 / Line-147 155)	0		00%
45	Net Plant Carrying Charge without Depreciation			(Line-146_154 - Line-81_76) / Line-147_155	0	0 0.4	00%
15				(Line 146 154 - Line 81 76 - Line 119 127 - I	ine-128 136) / Line	0 0.0	
1 <u>5</u>		Taxes					
		Taxes		(Ellio 1 to to 1 Ellio of to Ellio 1 to tel			
	Net Plant Carrying Charge without Depreciation, Return, nor Income	Taxes		Canada Ca		ш	
		ROE		CENTO 1010 ENICO110 ENICO12			
	Net Plant Carrying Charge without Depreciation, Return, nor Income	Taxes		(Line 142 150 - Line 135 143 - Line 136			
15 N	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F IGross Revenue Requirement Less Return and Taxes	Taxes			0	0 -	-
015 N -15 -16	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes	Taxes		(Line-142 150 - Line-135 143 - Line-136- Attachment 4	<u>0</u>	0 — 0 —	
N -15 -16 316	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE	Taxes ROE		(Line 142 150 - Line 135 143 - Line 136- Attachment 4 (Line 151 159 + Line 152 160)	<u>0</u> 0	0 — 0 —	: :
N -15 -16 316	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant	Taxes ROE		(Line-142 150 - Line-135 143 - Line-136- Attachment 4 (Line-151 159 + Line-152 160) (Line-1817 - Line-30 25 + Line-42 34)	0 0 0	0	
N -15 -16 -16 -16 -16	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F. Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point Increase in ROE. Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE.	Taxes ROE		(Line 142 150 - Line 135 143 - Line 136- Attachment 4 (Line 154 159 + Line 152 160) (Line 151 151 Line 152 160) (Line 153 161 / Line 154 182)	<u>0</u> 0 0		00%
N -15 -16 -16 -16 -16	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point increase in ROE Net Transmission Plant	Taxes ROE eciation		(Line-142 150 - Line-135 143 - Line-136- Attachment 4 (Line-151 159 + Line-152 160) (Line-1817 - Line-30 25 + Line-42 34)	0 0 0 0		00% 00%
N -15 -16 -16 -16 -16	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F. Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point Increase in ROE. Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE.	Taxes ROE eciation		(Line 142 150 - Line 135 143 - Line 136- Attachment 4 (Line 154 159 + Line 152 160) (Line 151 151 Line 152 160) (Line 153 161 / Line 154 182)	<u>0</u> 0 0 0		
N N 15 N 16 N 16 N 16 N 16 N 16 N 16 N 1	Net Plant Carrying Charge without Depreciation, Return, nor Income et Plant Carrying Charge Calculation per 100 Basis Point increase in F. Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes Net Revenue Requirement per 100 Basis Point Increase in ROE. Net Transmission Plant Net Plant Carrying Charge per 100 Basis Point increase in ROE.	Taxes ROE eciation		(Line 142 150 - Line 135 143 - Line 136- Attachment 4 (Line 154 159 + Line 152 160) (Line 151 151 Line 152 160) (Line 153 161 / Line 154 182)	© 0 0 0		

Facility Credits under Section 30.9 of the OATT			Attachment 5	<u></u>				
16116 Interest on Network Upgrade Facilities			Attachment 5	0	_			
162 16			(Line 157 165 + 158 166 + 159 167 + 160					
Net Zonal Revenue Requirement			+ 161 168)	<u>0</u>	-			
Not work Zorod Comition Butte				_				
Network-Zenal Service Rate 16317 12 CP Monthly Peak (MW)		(Note I)	FERC Form 1 page 400-Attachment 9a or 9b	0	— <u> </u>			
164 <u>17</u> Rate (\$/MW-year)		(14010-1)	(Line-162 169 / 163 170)	<u> </u>	-			
Network Service Rate (\$/MW /Year -year)			(Line 164 171)	<u>0</u>	-			
Notes Protes				_				
140103				_				
A Line 40 for the Decembration includes N	New Transaction Direct that a street		to differ the converte of the state of the s			1		
A Line 16, for the Reconciliation, includes					oital additions will include only the capital cos	ts associated		
Line 17 includes New Transmission Plan	twith plant expected to be energized and placed in	Service In (as defined by the Cur	rent calendar year Uniform System of Accounts)	n 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 Includes all annual Annual membership due	s (e.g., for EPRI, National Electric Testing	3 NEETRAC, Research & Applic	ations Center, SEPA and Distribution Syst	ems, Application & Research. NCTA) are exclude	d from the calculation of the ATRR and char	ges under the Formula Ra	ate and are subtracted from	<u>n</u>
Total A&G. Total A&G does not include lobbying expense	s.							
D Includes all Regulatory Commission Expe								
E Includes Regulatory Commission Expens	ses directly related to transmission servi	ce.						
9 / 1	adjustment in the first year of the formu		ion for the first year	_				
	,		Reconciliation Worksheet") shall reflec	the				
			<u> </u>	uile				
actual tax rates in effect for the Rate Yea			, ,					
the effective tax rates used in the formula	a shall be weighted by the number of da	ys each such rate was in effe	ct. For example, a 35% rate in effect for	120 days superseded				
by a 40% rate in effect for the remainder	of the year will be calculated as: ((.3500) x 120) + (.4000 x 245))/365	= .3836.					
H No change in ROE will be made absent a	a filing at FERC.							
PBOP expense is fixed until changed as	the result of a filing at FERC.							
Depreciation rates shown in Attachment-	9 8 are fixed until changed as the result	of a filing at FERC.						
I The 12 CP monthly peak is the average of	of the 12 monthly system peaks calculat	ed as the Network customers	Monthly Network Load (Section 34.2 of	the OATT) plus the				
reserve capacity of all long term firm poir								
J Amount of transmission plant excluded fr				_				
	•	d in MidAmoriaan Energy Ha	Idings Company delivering refund to Pa	ifiCorp.	 			
		- 07		incorp.				
L Any gain from the sale of land included in				_				
shall be used to reduce the ATRR in the		<u> </u>	of such land.					
M The Update uses end of year balances a								
N The Update uses end of year balances a			ır -averages _{balances} shown on Attachment	5 Attachments.				
O Placeholder that is zero until PacifiCorp i	receives authorization by FERC to inclu	de amounts.						
Ľ								
Projected capital additions will include only the capital cost	ts associated with plant expected to be energized and plant	aced in service (as defined by the Uniform	System of Accounts) in that month. The True-Up Adjus					
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	<u>%.</u>					
<u> </u>					⊣			
PacifiCorp will include only the gains and losses on interes PacifiCorp shall use FERC's 1/8th method for cash working		st of Capital Detail will list the unamortize	d balance and annual amortization for all gains and losse		<u> </u>			
(a) PacifiCorp shall be required to file a lead-lag study just		be effective, subject to refund, as of June	1, 2014; provided, however, that if PacifiCorp does not f					
(b) PacifiCorp shall provide a draft to the other Parties of a	any such lead-lag study at least sixty (60) days prior to m	aking any filing described in (a) with the (Commission; and					
(c) Filing of the lead-lag study in (a) above, but not any sult I hese line items will include only the balances associated	bsequent filing affecting or relating to PacifiCorp's cash with long-term debt and shall exclude palaryes associate	vorking capital allowance as permitted in	subsection (a) above, may be a single issue FPA Section					
These line items will include only the balances associated	with long-term debt and shall exclude balances associate	ou with anotherm 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
	Schedule 1 - Rate Calculations		
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)	0.00000
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.00000
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00000
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00000
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

			- WO			
		OATT Transmission Ra	PacifiCorp	mplate Using Form 1 Data		
			ummary of Ra			
Line	Description		Reference		\vdash	Amount
LITIC	Description		Reference			Amount
1	Adjusted G	ross Revenue Requirement	Appendix	<mark>A</mark> , Line <u>-141_151</u>		<u>0</u>
		n.	Н		\vdash	
	Revenue Cr	edits:	-	-	\vdash	
2	Acct 454 -	Allocable to Transmission		nt 3 <u>. Line 6</u>		<u>—0</u>
3	Acct 456 -	Allocable to Transmission	Attachmer	nt 3 <u>, Line 12</u>		<u>0</u>
			Line 2 +			
4	Total Rever	nue Credits	Line 3			— <u>0</u>
5	Interest on	Network Upgrades	Attachmer	nt 5	\vdash	<u>0</u>
3	interest off	Treethork Opgrades	Audonner			2
6	Transmissio	on Incentive Credit	Attachmer	n <mark>t</mark> 7		<u>0</u>
	AnnualTas	ining Payance Payanant	/Line 1	ine 4 + Line 5 + Line 6)		0
7	Annuai Tra	nsmission Revenue Requirement	trine i - r	The 4 + Line 5 + Line 6		<u>-0</u>
8	Divisor - 12	Month Average Transmission Peak (MW)	Appendix	A, Line <u>-161_170</u>		<u>0</u>
	Rates:					
	Rates.					
			Line 7 /			
9	Transmissis	on Rate <u>(</u> \$/kW - Year year)	Line 8 / 1000			\$0.000- <u>0</u>
9	11411511115510	on Rate (\$/kw - Tearyear)	1000			ФО.ООО <u>О</u>
			12			
10	Transmissio	on Rate_(\$/kW - -Month month)_	months		\vdash	<u>\$0.000-0</u>
11	Weekly Firr	m/Non-Firm Rate <u>(</u> \$/kW - Weekweek)	Line 10 9	<mark>/</mark> 52 weeks		<u>\$0.000-0</u>
		<u></u>				_
	Daily Firm/	Non-Firm Rates (\$/kW) :	Н			
			Line 11 /			
12	On-Peak Da	ays- <u>(\$/kW)</u>	5 days			\$0.000 - <u>0</u>
			Line 11 /			
13	Off-Peak Da	ays- <u>(\$/kW)</u>	7 days			<u>\$0.000-0</u>
	N:	1 1 2 1 (6 (8 (14)			igspace	
	Non-Firm H	lourly Rates (\$/MWh) :	\vdash		$\vdash \vdash$	
			Line 12 /		$\vdash \vdash \vdash$	
, .		(7)	16 hours *	1		# 0.000.6
14	On-Peak Ho	ours <u>(\$/MWh)</u>	1000			\$0.000 - <u>0</u>
			Line 13 /			
		Annu	24 hours *			60.000.6
15	Ott-Peak H	ours <u>(\$/MWh)</u>	1000			\$ 0.000 - <u>0</u>

- WO								
PacifiCo								
rp								
	es (ADIT) Worksheet							
Beginning of Current \	Year							
							+otal	
Line	резсприон		Reference	1141151111551011	riant- <u>relateu</u>	Lauvi <u>reialeu</u>	<u>ı otal</u> ı ranısınıssıon	AUII_
	(A)		(B)	Kelated (C)	Kelated (D)	Kelated (E)	AUH (F)	
	I DUT AND							
1	ADIT- 282		Sch. 282 Below	<u>-0</u>	<u>-0</u>	<u>0</u>		
<u>2</u>	ADIT-281		Sch. 281 Below	<u>0</u>	<u>Q</u>	<u>0</u>		
2 3	ADIT-283		Sch. 283 Below	<u>—0</u>	<u>—0</u>	<u>−0</u> − <u>0</u>		
<u>34</u>	ADIT-190		Sch. 190 Below	<u>—0</u>	<u>—0</u>	<u>0</u>		
4 <u>5</u>	Subtotal ADIT		Sum (Lines 1 to-3_4)	<u>0</u>	<u>-0</u>	<u>0</u>		
5	Wages & Salary Allocator		Appendix A, Line 5			0.0000%		
6	Allocator (100% Transmission; Net Plant-Allocator; Wages & Salary)		Appendix A, Line 14 Line 4 5 * Allocator Sum(Cols. D,E,F,(C),	<u>1</u>	0.0000 % <u>0</u>	<u>0</u>		
7	Sub-total Transmission Related ADIT		Line-4_5 * Allocator	0	0	0		
8	Total Transmission ADIT		Sum(Cols. D,E,F (C),	(D), (E)			<u>—0</u>	Enter as negative Appendix A, line 41. Attachment 1a input
In filling out this attach	hment, a full and complete description of each item and justification for the al	llocation to Columns E	-F and each separate	ADIT item will be list	ed,			
	amounts exceeding \$100,000 will be listed separately.			22 1100				
A	A		В	С	D	F	F	G
· ·	"			Gas, Prod,			· ·	
Schedule ADIT-190			Total	Dist Or Other	Transmission	Plant	Labor	
Scriedule ADIT-190			rotar	Related	Transmission Related	Plant Related	Related	Justification (SUMMARIES - WORK IN PROGRESS)
				Related	Related	Relateu	Related	Justification (SOMMARIES - WORK IN PROGRESS)
Account 100								
Account								
Subtotal - p234			-0	<u>0</u>	<u>-0</u>	<u>0</u>	<u>0</u>	
Less FASB 109 Above if no	nt senarately removed			<u> </u>				
	ool separately removed		_	_	_	_	_	
Total	of objectively former or		- 0	-0	-0	-0	-0	
Total			<u> </u>	<u> </u>		<u> </u>	<u>~</u>	
(10)7	Instructions for Account 190:							
1. ADIT	ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or							
	ADIT items related only to Transmission are directly assigned to Column D ADIT items related to Displayed ast in Columns C % Displayed in Column F.							
	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							
income	periods than they are included in rates, therefore if the item giving rise to the ADIT is not							
taxes arise	included in the formula, the associated ADIT amount shall be excluded.							
PacifiCorp PacifiCorp								
. ссопр								
Attachment 1 As	cumulated Deferred Income Taxes (ADIT) Worksheet							
Attachment 1 - AC	pourrorated Deferred income Taxes (ADTT) WORSHeet							
						F	F	G
	A		В	С	D	E		
				Gas, Prod,				
Schedule ADIT-281			B Total	C Gas, Prod, Dist Or Other	D Transmission	Plant	Labor	
Schedule ADIT-281				Gas, Prod,				Justification
Schedule ADIT-281				Gas, Prod,				Justification
Schedule ADIT-281				Gas, Prod,				Justification
Schedule ADIT-281				Gas, Prod,				Justification
Account 281	A			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273	A			Gas, Prod,		Plant Related		Justification
Account 281 Subtotal - p275273 Less FASB 109 Above	A e) I not separately removed			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above	A e) I not separately removed			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A I not separately removed I not separately removed			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A i not separately removed i not separately removed instructions for Account-282 281:			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification ————————————————————————————————————
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A I not separately removed I not separately removed Instructions for Account-282 281: 1. ADIT terms related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A In not separately removed In not separately removed Instructions for Account 282 281: 1. ADIT thems related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or 2. ADIT thems related only to Tamanission are directly a sesoned to Column D			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281 Subtotal - p275273 Less FASB 109 Above Less FASB 106 Above	A I not separately removed I not separately removed Instructions for Account-282 281: 1. ADIT terms related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or			Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification ————————————————————————————————————

	ADIT items related to labor and not in Columns C & D are included in Column F						
income	periods than they are included in rates, therefore if the item giving rise to the ADIT is not						
taxes arise	included in the formula, the associated ADIT amount shall be excluded.						
PacifiCorp				l e			
acinoorp				l e			
	<u> </u>			l e			
ttachment 1 - Accum	ulated Deferred Income Taxes (ADIT) Worksheet						
				l e			
	Δ	R	C	<u>D</u>	F	F	<u>G</u>
		브	Gas, Prod,	브	느	<u>-</u>	<u> </u>
chedule ADIT-282			Dist Or Other		n		
hedule ADIT-282		<u>Total</u>		Transmission	<u>Plant</u>	<u>Labor</u>	
			Related	Related	Related	Related	<u>Justification</u>
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ototal - p275		-0	- -0	 0	<u>~0</u>	<u>~0</u>	
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1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sever) or Production are directly assigned to Column C 2. ADIT items related to Plant and not in Columns C & D are included in Column E 3. ADIT items related to Plant and not in Columns C & D are included in Column E 4. ADIT items related to those and not in Columns C & D are included in Column E		Instructions for Account 283:							
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 Related and to Columns C & D are included in Columns E 4. ADIT items related to labor and not in Columns C & D are included in Column F									
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		1. ADT Herris related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or							
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									
4. ADIT items related to labor and not in Columns C & D are included in Column F									
1. The Fill white foliation of the state flow in containing to the state of the sta		ADIT items related to Plant and not in Columns C & D are included in Column E							
5. Deferred income taxes arise when tiems are included in taxable income in different periods than they are		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 per	iods than they are						
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Со							
CO							
rp							
			<mark>-</mark>				
Atta	chme	ent 2 - Taxes Other Than Income Worksheet					
_							
			<u>-</u>	Page 263			Allocated
Othe	r Taxe	es e		Page 263,Col (i)	Allocator	Allocated Amount	Amount
			<u>-</u>				
					Net Plant		
	Plant	Related			Allocator		
4		Property Property					
2	Poss	essory taxes					
3							
4							
5							
<u>61</u>	Total	Plant Related		<u>0</u>	0.0000 % <u>0</u>	<u>0</u>	-
	Labo	r Related			Wages & Salary A	llocator	
7		ral FICA		-			
8		ral Unemployment					
9	State	Unemployment					
10							
11							
12	-				0.000040	_	
13 2	Total	Labor Related		<u>~0</u>	<u>0.0000%0</u>	<u>0</u>	
\vdash							
\vdash					N Di		
	Other	a facility de d			Net Plant		
\vdash	Otne	r Included			Allocator		
4.4	Λ	ol Deport			-		
	Annu	ial Report			_		
15					_		
16 17	_						
	Total	Other Included		 0	0.0000% 0	0	
100	Tulai	Other included		<u>~_0</u>	0.0000 /6 <u>0</u>	<u>0</u>	_
19 4	Appo	ndix A input: Total Included Taxes (Lines 6 1 + 13 2 + 18 3)		 0		0	
101	Appe	Huix A Iliput. Total Iliciuueu <u>Taxes</u> (Lilies o 1 + 15 2 + 16 5)		<u></u>		<u>0</u>	
\vdash							
	Curre	Currently Excluded					
\vdash	Ounc	Currently Excluded					
20	Loca	al Franchise		_			
21		rgy License		_			
22		olesale Energy		_			
23	KW			_			
24		a rtment of Energy		_			
25		ichise		_			
26		ic Utility					
27		er (Navajo Nation, Business & Occupation, Land Use, Other)		_			
28 5		Subtotal, Excluded		- 0			
	<u> </u>						
29 6	Total	Other Taxes Included and Excluded (Line 19 4 + Line 28 5)		 0			
	· Juan	The state of the s		<u> </u>			
30	Total	Other Taxes-from p114.14.c					
7	_	114.14c					
31 8		Difference (Line-29 6 - Line-30 7)		 0			
	Criter	ria for Allocation:					
	Α	Other taxes that are incurred through ownership of plant, including transmi		plant, will be alloca	ated based on the N	Net Plant	
		Allocator. If the taxes are 100% recovered at retail, they shall not be included	ded.				
		Other taxes that are incurred through ownership of only general or intangib		nt will be allocated	based on the Wag	es and Salary	
		Allocator. If the taxes are 100% recovered at retail, they shall not be included					
	С	Other taxes that are assessed based on labor will be allocated based on the	ne Wa				
	D	Other taxes, except as provided for in A, B and C above, which are incurre					
		directly or indirectly related to transmission service, will be allocated based	on th	e Net Plant Allocat	tor; provided, howe	ver, that	
		overheads shall be treated, as described in footnote B above.					
	Е	Excludes prior period adjustments in the first year of the formula's operation	n and	reconciliation for t	the first year.		

	PacifiCorp				
				'	
	Attachment 3 - Revenue Credit W	orksheet			
<u>Line</u>	<u>Description</u>	<u>Notes</u>	<u>Reference</u>	<u>Value</u>	
	Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			<u>0</u>	_
	Pole Attachments - Transmission Related		detail balance		
	Distribution Underbuild - Transmission Related Various Rents - Transmission Related		detail below		
<u>5</u>	Miscellaneous General Revenues		detail below		
<u>6</u>	Account 454 subtotal		(Sum Lines 1-5)	<u>0</u>	
	Account 456 - Other Electric Revenues (Note 1)				
	Transmission for Others (Note 3)	Note 3	Attachment 13	<u>0</u>	
<u>38</u>	Net revenues associated with Network Integration Transmission Service (NITS) for which the loa	Note 3			
4 <u>9</u>	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	_
43	received by Transmission Owner		Attacriment 15	<u>0</u>	_
	Facilities Charges including Interconnection Agreements (Note 2)	Note 2			
	Transmission maintenance revenue Account 456 subtotal		Account 456.2 (Sum Lines 7-11)	<u>0</u>	
				<u> </u>	
6 <u>13</u>	Appendix A input:Gross Revenue Credits		(Sum Lines 1-5 6 &12)	<u>0</u>	
	Detail for selected items above Miscellaneous General Revenues Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild			<u>o</u> <u>o</u>	
	Common pole location fixed annual revenue credit Distribution Underbuild - Transmission related		<u>fixed</u>	<u>0</u> <u>0</u>	
Note	5				
	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 <u>No</u>	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				
	revenue is shown here, but not included in the total above and explained in the Cost Support, _(e.g., revenues associated with distribution facilities).				

				Pa	cifiCorp			

			Atta	achment 4 - Calculation o	f 100 Basis Point Increase in R	OE	_	
	口							
	Н							
	Н	Return a	I and Taxes with 100 Basis Point increase	in ROE				
	П					Appendix A input:Line-28_127 + Line-38-		
A	Ш		100 Basis Point increase in ROE and In	come Taxes		137 from below		<u> </u>
В	П		0100 Basis Point increase in ROE					0.00% <u>0.01</u>
) - t		.l-ci						
kelum C	EIICU	ulation			<u>Notes</u>	Reference (Appendix A Line or Source	Re	eference)
4		Rate Ba	ase			(Attachment A Line 58)		
2		Long To	erm Interest			(Attachment A Line 95)		
3		Droform	ed Dividends			Attachment 5		
9		riciciie	ed Dividends			Attacriment 5		
		Commo	on Stock					
4 5			Proprietary Capital Less Accumulated Other Compreher	sive Income Account 219		Attachment 5 p112.15.c		
6			— Less Preferred Stock	2.1.2 1.100.1.10 7.1000 unit 2.10		, (Attachment A Line 99)		
7 10			— Less Account 216.1 Total Common Stock			Attachment 5 (Line 4 - 5 - 6 - 7)		
10			TOTAL COMMINDIT STOCK			(Line 4 - 3 - 0 - 7)		
		Capitali						
11 12			Long Term Debt Less Loss on Reacquired Debt			Attachment 5 Attachment 5		
13			— Plus Gain on Reacquired Debt			Attachment 5		
14			Total Long Term Debt			(Line 11 - 12 + 13)		
15 16			Preferred Stock Common Stock			Attachment 5 (Line 10)		
17			Total Capitalization			(Sum Lines 14 to 16)		
	Н					(Line 14 90 / Line 17 (Lines 90 + 110	[
8 117			Debt-% percent	Total Long Term Debt	Total Long Term Debt(Notes Q & R)	+116))		0.00% <u>0</u>
	П					(Line 15 110 / Line 17 (Lines 90 + 110		_
19 118	Н		Preferred % percent	Preferred Stock	Preferred Stock	<u>+116))</u> (Line- 16 116 / Line-17 (Lines 90 + 110		<u>0.00%</u> 0
<u> 20119</u>	Ш		Common % percent	Common Stock	Common-Stock(Notes Q & R)	<u>+116))</u>		0.00% <u>0</u>
	Н			Long Term Debt Cost =				
	Ш			Long Term Debt Cost /				
21 120	Н		Debt Cost	Net Proceeds Long Term Debt Preferred Stock cost = Preferred	Total Long Term Debt	(Line-2 103 / Line-14 96)	_	<u>0.00%</u> 0
22 121	Ш		Preferred Cost	Dividends /_ Total Preferred Stock	Preferred Stock	(Line-3 111 / Line-15 110)		0.00% <u>0</u>
23 <u>122</u>	Ш		Common Cost	Common Stock	Common Stock(Note H)	Fixed plus 100 basis points		0.00% <u>0.01</u> 0.00%
24400	Н		Waighted Cost of Daht	Tarable and Tarab Bally (MOLTD)	Total Lang Tarm Dobt (MCLTD)	(Line 40 447 * Line 24 400)		0.000/.0
24<u>123</u> 25<u>124</u>	Н		Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt (WCLTD) Preferred Stock	Preferred Stock	(Line <u>18 117</u> * Line <u>21 120</u>) (Line <u>19 118</u> * Line <u>22 121</u>)		0.00%<u>0</u> 0.00%<u>0</u>
2 <u>6125</u>	П			Common Stock	Common Stock	(Line- 20 <u>119</u> * Line- 23 <u>122</u>)		0.00% <u>0</u>
	Ш	Rate of						
		Return						
		on Rate						
		Base (
7 126		ROR)				(Sum Lines- <u>24 123</u> to- <u>26 125</u>)	_	0.00%<u>0</u>
8 127	Н	Investm	lent Return = Rate Base * Rate of Returr	<u> </u> 		(Line-1-52 * Line-27 126)	-	<u>~_0</u>
	Ħ						╛	
Composi	te Ir	ncome T	axes					
	H	Income	Tax Rates				⇥	
9 128	口		FIT=Federal Income Tax Rate					0.00% <u>0</u>
0 129 1 130	Н		SIT=State Income Tax Rate or Compos p = percent of federal income tax deduc	tible for state purposes		Per-State Tax Code state tax code		0.00% <u>0</u> 0.00% <u>0</u>
2 131	口		Т	T=1 - {[(1 - SIT) * (1 - FIT)		O. Didio I dividuo State tax code		0.00% 0
1 <u>32</u>	Н		CIT = T / (1-T)					0.00% <u>0</u> 0.00% 1
14 <u>133</u>	H		1 / (1-T)				┪	U.UU /6]
)E464	口	ITC Adj				A Hook mont 5		
5 134	Н		Amortized Investment Tax Credit ITC Adjust. Allocated to Trans Grosse	ed Up		Attachment 5 (Line 35 134 * (1 / (1 - Line 32 131)		<u>0</u> <u>0</u>
6 135	Н		.,,			(()	\dashv	_
3 6 135	IJ							
36<u>135</u>	Н						_	
6135		Income	Tay Component –	CIT-(T/1-T) * Investment	Return * (1-/WCI TD/P\\ -			0
6 135 7 136 8 137			Tax Component =	CIT=(T/1-T) * Investment	Return * (1-(WCLTD/R)) =			- <u>0</u>

					PacifiCorp		
					Attachment 5 - C	est Support	
Α	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Detail/notes		
PVİ	rice Worksheet Calculation of Transmission Plant In Service	Source	Year	Balance			
ı	December	p206.58-b	7 ear	Balance			
	January	Monthly Balances	2010				_
	February	Monthly Balances	2010				
	March	Monthly Balances	2010				
	April	Monthly Balances	2010				
ı	May	Monthly Balances	2010				
	June	Monthly Balances	2010				
	July	Monthly Balances	2010				
	August	Monthly Balances	2010				
	September	Monthly Balances	2010				
	October November	Monthly Balances Monthly Balances	2010 2010				
	December	p207.58-g	2010	_			
ı	December	(line 13) or ((sum lines 2-14 1-	2010				
ı	Transmission Plant In Service	13) /13)	Projection	~ 0	Appendix A input		
ı							
	Calculation of Distribution Plant In Service	Source	Year	Balance			
ı	December	₱206.75 . b	2009				
	January	Monthly Balances	2010				
	February	Monthly Balances	2010				
	March	Monthly Balances	2010				
	April	Monthly Balances Monthly Balances	2010				
	May June	Monthly Balances Monthly Balances	2010 2010				+
	July	Monthly Balances	2010				
	August	Monthly Balances	2010				
	September	Monthly Balances	2010				
	October	Monthly Balances	2010				
	November	Monthly Balances	2010				
	December	p 207.75 : q	2010	-			
		(line 27) or ((sum lines 17-29					
	Distribution Plant In Service	15-27) /13)	Projection	-0			
	Calculation of Intangible Plant In Service	Source	Year	Balance			
	December	₱204.5-b	2009				
ı	December	p205.5-g	2010	-			
	Intangible Plant In Service	(line 30) or ((sum lines-32 29 & 33 30) /2)	<u>Projection</u>	-0	Appendix A input		
	intelligible Fibric III Service	55 <u>55</u> 7.2 <u>7</u>	<u>- TOJOOGOTI</u>		<u>грронаж и прак</u>		
	Calculation of General Plant In Service	Source	Year	Balance			
	December	₱206.99-b	2009				
	December	p 207.99 - g	2010	-			
		(line 33) or ((sum lines-36 32 &					
	General Plant In Service	37 33) /2)	Projection	 0	Appendix A input		
ı							
		Source	Year	Balance			
1	Calculation of Production Plant in Service		2009				
	December	₱204.46b					
	January	Monthly Balances	2010				
ı	January February	Monthly Balances Monthly Balances	2010 2010				
ı	January February March	Monthly Balances Monthly Balances Monthly Balances	2010 2010 2010				
	January February March April	Monthly Balances Monthly Balances Monthly Balances Monthly Balances	2010 2010 2010 2010				
	January February March April May	Monthly Balances Monthly Balances Monthly Balances Monthly Balances Monthly Balances	2010 2010 2010 2010 2010 2010				
	January February March April May March	Monthly Balances	2010 2010 2010 2010 2010 2010 2010				
	January February March Aoril May March Aoril	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March April April April April April April April	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March April August September October November	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March April August September October	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March Adril May March Auni August September October November December	Monthly Balances p.205.46.q ulie.479.ort (sum lines-40-52-	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March April August September October November	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March Adril May March Auni August September October November December	Monthly Balances p.205.46.q ulie.479.ort (sum lines-40-52-	2010 2010 2010 2010 2010 2010 2010 2010				
	January February March April May March Adril May March Auni August September October November December	Monthly Balances p.205.46.q ulie.479.ort (sum lines-40-52-	2010 2010 2010 2010 2010 2010 2010 2010	<u>-</u> 2			
	January February March April May March April August September October November December Production Plant In Service	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				
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	January February March April May March April August September October November December Production Plant In Service	Monthly Balances	2010 2010 2010 2010 2010 2010 2010 2010				

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				Attachment 5 - C	ost Support		
ant In Service	(sum lines-45 14,-30 28, 31, 34,	Projection	- 0	Appendix A input			
iation Worksheet							
Attachment A Line #s. D	Descriptions, Notes, Form 1 Page #s and I	nstructions		Notes			Details
tion of Transmission Accumulated Depreciation	Source	Year	Balance				
г	Prior year-p219.25c	2009					
	Monthly Balances	2009					
		2010					
rry	Monthly Balances	2010					
	Monthly Balances	2010					
	Monthly Balances	2010					
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ı		2010					
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per	Monthly Balances	2010					
	Monthly Balances	2010					
er	Monthly Balances	2010					
er er	₱219.25 <u>c</u>	2010	_				
	(line 63) or ((sum lines-57-69-						
ssion Accumulated Depreciation		Projection	0	Appendix A input			
ssion accumulated Depreciation	51-63) /13)	Projection	-0	Appendix A input			
on of Distribution Accumulated Depreciation	Source	Year	Balance				
per	Prior year-p219.26c	2009					
ry	Monthly Balances	2010					
ry ary		2010					
	Monthly Balances	2010					
	Monthly Balances	2010					
	Monthly Balances	2010					
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t	Monthly Balances	2010					
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mber	Monthly Balances	2010					
er	Monthly Balances	2010					
nber	Monthly Balances	2010					
nber	₱219.26c	2010	-				
	(line 77) or ((sum lines-72-84-						
ution Accumulated Depreciation		Projection	-0	1		1	
ution Accumulated Depreciation	03-111113)	i Tojotdon					
ation of Intangible Accumulated Depreciation		<u>Year</u>	Balance				
nber	Prior year-p200.21-c	2009					
nber	p200.21c	2010	- 0				
	(line 80) or ((sum lines-87_79_&						
nulated Intangible Depreciation	00 00) (2)	Projection	0	Appendix A input		1	
иатец птанціріе рергесіаціой	88 80) /2)	FIUJECTION	-0	Appendix A Input			
ation of General Accumulated Depreciation		Year	Balance				
nber	Prior year-p219.28c	2009					
nber	p219.28c	2010	-				
50.		2010					
	(line 83) or ((sum lines-91 82 &	Destruction .		A P . A			
nulated General Depreciation	92 83) /2)	Projection	- 0	Appendix A input			
n of Production Accumulated Depreciation	Source	Year	Balance				
	Prior year-p219_219.20						
nber	through 219.24	2009					
гу	Monthly Balances	2010					
ary	Monthly Balances	2010					
at y	Monthly Balances	2010					
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t	Monthly Balances	2010					
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et.	Monthly Balances	2010					
		2010					
nber	Monthly Balances	2010					
nber	p219.20-thru through	2010	<u></u>		<u> </u>		
	(line 97) or ((sum lines-95-107-						
ction Accumulated Depreciation		Projection	-0				
Alon Alcolinated DepredatIUII	00-01 (110)	. TOJOCKON					
	(sum lines 64, 78, 84, & 98)	Projection	0	Appendix A input			
nulated Depreciation (Total Electric Plant)							
nulated Depreciation (Total Electric Plant)						I I	
		Projection	-0				
d Depreciation (Total Electric Plant) nulated Depreciation	(sum lines-70_64,-85_78,-89_81,-	<u>Projection</u>	<u>~0</u>				

	- [PacifiCorp							
						Attachment 5 - Co	est Support						
	-												
Materials J	- 2 5	Cunning Control of the Control of th											
Waterial	- u - u	серио			•								
45	_ [Undistributed Stores Expense		Prior Year	227.16c	#REF!0							
				Current Year	227.16c	#REF!0							
	_			Appendix A input Average	Projection	0	current end-of-year ba	alance or beg-of-year ar	nd end-of-year average				
40	- H	Construction Materials & Supplies		Prior Year	227.50	#REF!							
40	ŀ	Construction waterials & Supplies		Current Year	227.5c	<u>-0</u>		1					
				Appendix A input	Projection	0	current end-of-year ha	alance or beg-of-year ar	nd end-of-vear average				
	- 1			Average	Tojootori	Ü	Curront Crid Cr your De	adride of bog of your di	ia ona or your avolage				
51	. [Transmission Materials & Supplies		Prior Year	227.8c	<u>0</u>							
				Current Year	227.8c	<u>~0</u>							
				Appendix A input	<u>Projection</u>	<u>0</u>	current end-of-year ba	alance or beg-of-year ar	nd end-of-year average				
				Average									
_				Average	 								
ITC Adii	liuetr	l ment			 								
o najt	Juoti	Appendix A Line #s Descriptions 1	Notes, Form No. 1 Page #6	s and Instructions	<u> </u>	Form No. 1	Transmission-Re	Non-transmission			Details		
	ı	Topolitik It Elife Its, Descriptions, I	The state of the s	and mondottoris	T T								
	_ (
		and the control of th					Net Diest #5						
125 A	eα inv	vestment Tax Credit Utility Investment Tax Credit Adj Net (411.4)			Company Records /	<u>o</u>	Net Plant Allocator -0	-0	Enter Negative				
1 20 A	, with	Guitty investificite rax Gredit Auj NBI (411.4)			Company Recolus /	v	<u>u</u>	<u>u</u>	Littor regative				
Rate Race	Se Ad	l d <u>justment</u>											
rate DaSe	SE AC	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base											
		micinal revenue Gode (Inc.) 40(I)(1) adjustment to rate base		Current hea of year ha	266 6b	0							
				Current beg of year ba	266.6h	0							
	- 1	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current end or year ba	Average	9	0	0				(enter negative in App	andiv A)
	ľ	Internal Revenue Code (IRC) 40(1)(1) adjustment to rate base			Average	U	U	U				(enter negative in App	STIGIX A)
	-												
Transmi													
	nissi	on / Non-transmission Cost Support											
		Appendix A Line #s, Descriptions, I	Notes, Form No. 1 Page #s	and Instructions		Form No. 1	Transmission	Non-transmission			Details		
28 <u>Land</u> La			(Note B)	s and Instructions Prior Year	p.214.47d &	Form No. 1	Transmission	Non-transmission			Details		
28 <u>Lan</u> d La		Appendix A Line #s, Descriptions, I	Notes, Form No. 1 Page #s (Note B) (Note K)	s and Instructions Prior Year Current Year	p.214.47d & p.214.47d &	Form No. 1	Transmission	Non-transmission			Details		
28 Land La		Appendix A Line #s, Descriptions, I	(Note B)	Current Year	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission	Non-transmission			Details		
28Lant Le		Appendix A Line #s, Descriptions, I	(Note B)	·	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission	Non-transmission			Details		
28 <u>Lan</u> d Le		Appendix A Line #s, Descriptions, I	(Note B)	Current Year	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission	Non-transmission			Details		
28 <u>Lant</u> Lá		Appendix A Line #s, Descriptions, I	(Note B)	Current Year	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission	Non-transmission	Balance for A	Appendix A	Details		
28 <u>Lant</u> Le		Appendix A Line #s, Descriptions, I	(Note B)	Current Year	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission	Non-transmission	Balance-for-A	11 -	Details		
28 <u>Land</u> Le		Appendix A Line #s, Descriptions, I	(Note B) (Note K)	Current Year Average	i e e e e e e e e e e e e e e e e e e e	Form No. 1	Transmission		General Re	lated TOTAL-	Details		
28 <u>Land</u> Le		Appendix A Line #s, Descriptions, I	(Note B) (Note K)	Current Year Average	i e e e e e e e e e e e e e e e e e e e			Non-transmission General Related	General Re	lated TOTAL-	Details	Details	
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	Lanc	Appendix A Line #s, Descriptions, I	(Note B) (Note K)	Current Year Average	p.214.474 &	Form No. 1-	Transmission		General Rei W&S Allocator Func- to 7	lated TOTAL-	Details	Details	
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			Δ	Attachment 6 - Estima		liation Worksho	a ot					Ť								
			P	Allacilinent 0 - Estima	ate and reconcil	nation workship	361													
Instruction	Summary	Author		•							_							_		
Step Month	Year	Action																		
Exec Summary																				
1 April 2 April			with Year 1 data from FERC For ion Cap Adds and CWIP for Yea	rm No. 1 data for Year 1 (e.g., 20	10)	in Vote 2 (o.e. 2011)														
3 April	Year 2	TO adds weighted Cap Ad	ds to plant in service in Formula	al 2 weighted based on months	expected to be in service	III Teal 2 (e.g., 2011)														
4 May		Post results of Step 3																		
5 June	Year 2	Results of Step 3 go into e	fect for the Rate Year 1 (e.g., Ji	une 1, 2011 - May 31, 2012)																
6 April	Year 3	TO populates the formula	with Year 2 data from FERC For	rm No. 1 for Year 2 (e.g., 2011)																
7 April		Reconciliation - TO calcular	ites Reconciliation by removing	from Year 2 data - the total Cap	Adds placed in service in	Year 2 and adding we	ighted average in Year 2 a	ctual Cap Adds and CWIP in	Reconciliation data											
8 April		TO estimates Cap Adds at	d CWIP during Year 3 weighted	d based on Months expected to t	e in service in Year 3 (e.	g., 2012)														
9 April	Year 3	Reconciliation TO adds t	ne difference between the Reco	nciliation in Step 7 and the force	ast in Line 5 with interest	to the result of Step 7	this difference is also add	ed to Stop 8 in the subsequer	it year)											
Worksheet		Post results of Step 9 on F	acifiCorp OASIS web site																	
11St Mon																				
ep th	Year- 3	Results of Step 9 go into e	ffect for the Rate Year 2 (e.g., J	une 1, 2012 - May 31, 2013)Ac	ion															
1 April		TO populates the formula	with Year 1 data from FERC For	rm No. 1 data for Year 1 (e.g., 20	10)	at this assert or 6.79	t inputs in lines 16 , 17 or 3	E 24 of Annuadiu A \												
\vdash		\$- <u>0</u>	Rev Req based on Year 1 data		Must run Appendix A to	get this number (withou	it inputs in lines 16 , 17 or-a	e <u>34</u> or Appendix A.)												
2 April	Year 2	TO estimates all transmiss	ion Cap Adds and CWIP for Ye	ar 2 weighted based on Months	expected to be in service	in Year 2 (e.g., 2011)	n projection and pop	ulates for actuals as ir	puts to Attachmer	t 7 (but not Appendix	A) for true up.									
	Plant In Service (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	m	60	CWIP (K	K)	(1)	Plant In Service (M)	(N)	(0)	(P)	CWIP (Q)	(R)	(S)
\vdash			V-7				1.07	· ·		· ·					1,7	CO		177		
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly A	Additions		Other Transmission PIS	Energy Gateway	Oth or Transmission Ch	Other Transmission- PISEnergy Gateway	Farm Calara Transcr	Transmission CWIP	Input/Total
\vdash	Monthly Additions	moneny Additions	monthly Additions	monthly Additions	Monthly Additions	montally Additions	Monthly Additions	Monthly Additions	monthly Additions	Transmission-				Outer Transmission 113	Lifelgy Galeway	<u>Other</u> transmission of	Herriegy Gateway	Energy Galeway Transr	Hallattission CVIII	ITIPUU TOLAI
	Other Transmission DVO	5 O-I	F 0-1	5 O.t	F	F 0.1	F 0-1	5	F	CWIPEnergy	Energy- GatewayTran CWIP	ansmission	145-1-6-20		A		ash1440.40)	A	(0.140.40)	
H	Other Transmission PIS	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Gateway	Total (Segmen		Weighting	Amount (A x L)	Amount (KJ x L)	Amount (J.x.L.M / 13)	(MN/42 13)	Amount(N/12K x L)	(07-12-13)	
	(EXCLUDING GATEWAY)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G		Total(Gateway onlySegr	nen HGateway	ronly)			(b0171.2)	(60487)		(b0171.2)	(b0487)	
CWIP I Jan	<u>0</u> -0	<u>0</u> – <u>0</u>	<u>0</u> <u>-0</u>	<u>0</u> - <u>0</u>	<u>0</u> - <u>0</u>	<u>0</u> - <u>0</u>	<u>0</u> - <u>0</u>	<u>0</u> <u>-0</u>	<u>0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>0</u> - <u>0</u>		12<u>13</u> 11.5 12	<u>0</u> -0	<u>0</u> -0	<u>-0</u>	<u>0</u> -0	<u>0</u> - <u>0</u>	<u>-0</u> -0	
Feb Mar	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>		11.5 <u>12</u> 10.5 <u>11</u>	- <u>o</u>	<u>-</u> <u>o</u>	<u>-</u> <u>o</u>	- <u>o</u>	<u>-0</u>	- <u>ō</u>	
Mar Apr	<u>-0</u> -0	- <u>0</u> - <u>0</u>	-0 -0	<u>-0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> - <u>0</u>	<u>-0</u> -0		9.5 <u>10</u> 8.5 <u>9</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u> -0	
May	-0	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>		7.5 8	<u>-</u> 0	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>_0</u>	
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Sep		<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>		3.5<u>4</u> 2.5<u>3</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	
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Dec		<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>		0.5 <u>1</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	
Total New Tra	nsmission Plant Additions an	—0 d CWIP (weighted by month	-0 ns in service)	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>-0</u>	<u>–0</u>	<u>-0</u>	<u>–0</u>	<u>-u</u>			<u>-u</u>	<u>-0</u>	<u>-0</u>	<u>-ū</u>	<u>-0</u>	<u>_0</u>	
															Input to Line 17 of Appen		-	-Input to Line 16 of		<u>-0</u>
<u>р</u> <u>th</u>		Action		1											Input to Line 35 of Appen Month In Service		_	Input to Line 34 of I		<u>-u</u>
3 April	Year 2	TO adds weighted Cap Ad	ds to plant in service in Formula	3										Estimated Life						
		\$- <u>0</u>			Must run Appendix A to	get this number (with in	puts- on lines-47 <u>16</u> an	d-35 34 of Attachment App	endix A)					Estimated Deprecial Jan	tion for Attachment 7 11.5		0			
4 May	Year 2	Post results of Step 3												<u>Feb</u>	<u>10.5</u>		<u>o</u>			
		<u>6-0</u>	· · · · · · · · · · · · · · · · · · ·		Must run Appendix A to	et this number (with in	puts -on <u>in</u> lines- 17 16 an	d-35 34 of Attachment App	endix A)					Mar Apr	9.5 8.5 7.5 6.5 5.5 2.5		<u>0</u> 0			
5 June	Year 2	Results of Step 3 go into e	fect for the Rate Year 1 (e.g., Ji	une 1, 2011 - May 31, 2012)										May	<u>7.5</u>		<u>0</u>			
		\$ <u>−0</u>												<u>Jun</u> <u>Jul</u>	6.5 		0			
6 April	Year 3	TO populates the formula	with Year 2 data from FERC For	rm No. 1 for Year 2 (e.g., 2011)										<u>Jul</u> Oct	2.5		<u>v</u> 0			
		<u>⊱_0</u>	Rev Reg based on Prior Year o	data	Must run Appendix A to	get this number (withou	t inputs in lines 16 , 17 or 3	5 34 of Appendix A)						Nov	1.5		0			
														Dec Total Estimated De	preciation for Attach	ment 7	<u>0</u>			\vdash
7 April	Year 3	Reconciliation - TO calcula	ites Reconciliation by removing	from Year 2 data - the total Cap	Adds placed in service in	Year 2 and adding we	ighted average in Year 2 a	ctual Cap Adds and CWIP in	Reconciliation data											

		(adjusted to include any R	teconciliation amount from prior	year)															
		Remove all Cap Adds pla	sced in service in Year 2	- Dient Additions for Vens 2			land to Completion 10												
		For Reconciliation only - N	emove actual New Transmission	n Hant Additions for Fear 2			input to Formula Line 10												
		Add weighted Cap Adds a	ctually placed in service in Year	-2															
	(4)	(D)	(C)	TOTAL CONTRACTOR OF THE PERSON AND T	æ	(E)	(C)	an	m	4n	40	43	an.	an.	(O)	/DA	(0)	(D)	(6)
	Monthly Additions	Monthly Additions	Monthly Additions	(D) Monthly Additions Energy Gateway Segment G	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	(4)	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	Transmission CWIP	(P) Other Transmission PIS (M / 12)	Energy Gateway	Transmission CWIP	Total
	Other Transmission PIS	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWIP	Energy Gateway	Weighting	Amount (A x L)	Amount (K x L)	Amount (J x L)	(M / 12)	Energy Gateway (N / 12) (b0171.2)	(O / 12)	
	(EXCLUDING GATEWAY)		Segment B	Segment G	Segment D	Segment E	Segment F	(H) Monthly Additions Energy Gateway Segment G	Segment H	(Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A H)			(b0171.2)	Transmission CWIP Amount (J x L) (b0487) #REF!		(b0171.2)	(O / 12) (b0487) #REF!	
Jan	- Balance Dec (pnor yr.)	PEAGEHOLDERS								#REF:		11.5			#REF!			#REF:	
Feb	<u> </u>											10.5							
Mar												9.5							
Apr												8.5							
dun												6.6							
Jul	<u> </u>											5.5							
Aug												4.5							
Jan Feb Mar Apr Apr Jul Aug Sep Oct Nov												(±) Weighting 12 11-5 10-5 9-5 8-6 7-6 6-6 5-5 4-5 3-6 2-5 1-6 9-5							
Nov												4.6							
Dec										#REF!		0.5						upper.	
Tota	Transmission Plant Additions on	nd CWIR (weighted by most	fiscin consicol							#REF!					#KEH			#KEH	
1464		Walleton Charleton Control of the Co	uio iii so liticej												Input to Line 17 of Appr			#REF!	#REF!
															Input to Line 35 of Appe	ndix A		#REF!	#REF!
_		* 0	D . II . (D	Tables.	Markey Assessed Att	and this sumb or fulth is	anda in lines 10, 17 and 21	24 of Assessed v A)				,			Month In Service or Mor				
8 Apr		<u> </u>	Result of Formula for Recond (Year 2 data with total of Year	2 Cap Adds removed and mont	thly weighted average of h	ear 2 actual Cap Adds	nputs in lines 16 , 17 and 3 added in)	o Appendix A)	 	 		 	 			 			
F		\$- <u>0</u>	Schedule 1 Reconciliation																
н																			
8 Apr	Year 3	Reconciliation TO adds t	he difference between the Reco	onciliation in Step 7 and the fore	ecast in Line 5 with interes	t to the result of Step 7	(this difference is also add	ed to Step 8 in the subseque	ent year)										
									Г										
\blacksquare		Transmission																	
\vdash			Kates in effect in Prior Year or	mes actual loads in each Month	•														
			Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True	Actual Revenues Received	=										
			Jan Feb		_	-		-											
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+		Schedule 1							 										
			Rates in effect in Prior Year tir	mes actual loads in each Month	1														
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		Interest on Amount of Refu	nds or Surcharges																
	!	Interest rate pursuant to 35	.19a for March of the Current	0.0000%															
		**		0.000070															
		Month	¥r	1/12 of Step 8	Interest rate for		Interest	Surcharge (Refund) Owed											
				(See Note #1)	March of the Current Yr 9.0000% 9.0000% 9.0000%	Months			Note #1: For the initia	I rate year, enter zero for the fir	st five months,								
		Jan Feb	Year 1	-	0.0000%	11	-	-	for the months	hrough October Year 1. Enter Nov Year 1 through May Year	2 Step 8								
+		Mar	Year 1 Year 1	_	0.0000%	10	<u> </u>	<u> </u>	TOT THE THORNES	nor real randogrimay real									
		Ans	Year 1	_	0.0000%	9	_	-											
		May	Year 1			8		-											
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		Nev	Year 2	-	0.0000%	2	-	-											
		Dec Total	Year 2	-	0.0000%	4		-											
		+0101		_		Amortization ouns		-											
				Balance	Interest rate from above	Rate-Year	Interest	Balance											
		Jan	Year 2	-	0.0000%	9	-												
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		May	Year-3	_	0.0000%	_													
_		Total with interest				-													
		The difference between the													<u> </u>			•	
		The difference between the	Reconciliation in Step 7 and the	oforecast in Prior Year with inte	rest	-													
		Rev Req based on Year 2	Reconciliation in Step 7 and the data with estimated Cap Adds ar	e forecast in Prior Year with into nd CWIP for Year 3 (Step 9)	rest	- 8													
$\overline{}$		Rev Req based on Year 2 Revenue Requirement for	Reconciliation in Step 7 and the data with estimated Cap Adds or fear 3	of forecast in Prior Year with intended GWIP for Year 3 (Step 9)	rest	- \$- -													
		Rev Req based on Year 2 Revenue Requirement for	Reconciliation in Step 7 and the data with estimated Cap Adds ar fear-3	o forecast in Prior Year with inte ad GWIP for Year 3 (Step 9)	rest	- \$- - - -													
April Year-3	3	Rev Req based on Year 2 Revenue Requirement for TO estimates Cap Adds ar	Reconciliation in Step 7 and the data with estimated Cap Adds ar (ear 3 date) d CWIP during Year 3 weighted	e forecast in Prior Year with inte nd CWIP for Year 3 (Step 9) based on Months expected to t	rest se in service in Year 3 (e.;	 \$:-, 2012)													
April Year 3	3	Rev Req based on Year 2- Revenue Requirement for 1 TO estimates Cap Adds or (B)	Reconciliation in Step 7 and the state with estimated Cap Adds ar car-3 d CWIP during Year 3 weighted (C)	a forecast in Prior Year with into d-CWIP-for Year 3 (Step 9) based on Months expected to t (D)	rest se in service in Year 3 (e.;	 \$ 2012)	(()	(44)	(#)	(J)	166	(-)	(M)	(N)	(0)	(P)	(0)	(1)	(S)
April Year-3	· ·	Rev Req based on Year 2- Revenue Requirement for 1 TO estimates Cap Adds at (B)	Reconciliation in Step 7 and the state with estimated Cap Adds ar card 3 d GWIP during Year 3 weighted (C)	forecast in Prior Year with inte d-GWIP for Year 3 (Step 9) based on Months expected to t (B)	rest be in service in Year 3 (e.s	 \$: 2012)	(C)	(t)	(1)	(4)	(4)	(-)	(M)	(N)	(O)	(P)	(0)	(4)	17
April Year 3	3 ily Additions	Rev Req based on Year 2 Revenue Requirement for TO estimates Cap Adds an (B) Monthly Additions	Reconsidiation in Step 7 and the sale with estimated Cap Adds ar lear-3 d CWIP during Year-3 weighted (C)	s forecast in Prior Year with inte of CWIP for Year 3 (Step 9) based on Months expected to t (D) Monthly Additions	ned in service in Year 3 (e.g. (fb) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	(t) Monthly Addisons	(J) Monthly-Additions	(K) Monthly Additions	(-)	(M) Other Transmission PIS	(N)	(O) Fransmission CWIP	(P) Other-Transmission-PIS	(C)		(S)
April Year 3	ily Additions	Rev Reg based on Year 2* Revenue Requirement for TO estimates Cap Adde at (B) Monthly Additions	Reconciliation in Step 7 and the date with estimated Cap Adde ar fear 3 and 4 GWIP during Year 3 weighted (C) Menthly Additions	of forecast in Price Year with rife of CWIP for Year 3 (Step 9) based on Months expected to to (D) Monthly Additions	te in service in Year 3 (e.g. (E) Monthly Additions	(F) Monthly Additions	(G) Monthly Additions	(H) Monthly Additions	,	Monthly Additions		(b)	(M) Other Transmission PIS	(h) Energy Galeway	(O) Fransmission CWIP			Transmission CWIP	17
April Year 3	· ·	Rev Req based on Year 2- Revenue Requirement for: TO estimates Cap Adds at (8) Menthly Additions	Reconsideron in Step 7 and the data with estimated Sep Adds or deal's and CWIP during Year 3 weighted (C) Monthly Additions Energy Cateway	of decease in Prior Year with rate of GWIP for Year 3 (Step 9) based on Months expected to 1 (D) Monthly Additions Energy Cateway	reet The in service in Year 3 (e.g., (E.) Monthly Additions Energy Galeway	(F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Galloway	(H) Monthly Additions Energy Galeway	(i) Monthly Addisons Energy Gateway	(4) Monthly Additions Transmission CWIP	(K) Monthly Additions Energy Coloway	(L) Weighting	(M) Other Transmission PIS Amount (A x L)	(N) Energy Goloway Amount (K.x.t.)	(O) Transmission CWIP Amount (J × L)	(P) Gither-Transmission-PIS MI 142)			17
April Year-3 (A) Monthly Other In	ily Additions	Rev Req based on Year 2- Revenue Requirement for TO estimates Cap Adds or (8) Monthly Additions Energy Gateway	Reconsideron in Step 7 and this with estimated Cap Adds or fear 3 d CWIP during Year 3 weighted (C) Monthly Additions Energy Galeway Segment-B	of occase in Prior Year with rete of CWIP for Year 3 (Step 9) based on Months expected to: (D) Monthly Additions Energy Cateway	test Seein service in Year 3 (e.g. (E) Menthly Additions Energy Galeway Segment D	(F) Monthly Additions Energy Galeway Segment E	(G) Monthly Additions Energy Galeway Segment F	(H) Monthly Additions Energy Galaway Segment G	Energy Galeway	Monthly Additions		(L) Weighting	(M) Other-Transmission-PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171-2)	(O) Fransmission-CWIP Amount (J.x.L) (b0487)			Transmission CWIP	17
April Year-3 (A) Monthly Other In	lly Additions I	Rev Req based on Year 2- Revenue Requirement for TO estimates Cap Adds at (B) Monthly Additions Energy-Galeway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	of decease in Prior Year with interded of CMIP for Year 3 (Step 6) based on Months expected to 1 (b) Monthly Additions Energy Cateway Segment C	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway	(G) Monthly Additions Energy Galloway Segment-F	(H) Monthly Additions Energy Galeway Segment-G	,	Monthly Additions Transmission CWIP	Energy Galoway	12	(M) Other-Transmission-PIS Amount (A x L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Other To	ily Additions Transmission PIS UDING GATEWAY)	Rev Req based on Year 2: Revenue Requirement for TO estimates Cap Adds or (8) Monthly Additions Energy Galeway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	of occase in Prior Year with refer of GWIP for Year 3 (Step 9) based on Months expected to the control of the	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	-	(H) Monthly Additions Energy Galeway Segment-G	Energy Gateway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway		(M) Other Transmission PIS Amount (A x L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Other To	ily Additions Transmission PIS UDING GATEWAY)	Rev Flore based on Year 2: Revenue Requirement for TO estimates Cap Adds as (B) Monthly Additions Energy Caleway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	of document in Prior Year with refer of GNP for Year 3 (Glep 9) based on Months expected to: (D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		(H) Monthly Additions Energy Galleway Segment G	Energy Galeway	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Giter Transmission PIS Amount (A × L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Other To	ily Additions Transmission PIS UDING GATEWAY)	Re-Rep based on Year 2: Revenue Requirement for TO estimates Cap Adds or (6) Menthly Additions Energy Caleuray	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Assect on Norther with inte of GWIP-Nor Year 3 (Step 9) Assect on Months capacited to (E) (E) (E) (E) (E) (E) (E) (E)	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	HAI- Giber-Transmission-PIG Amount (A. e.L.)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Other To	ily Additions Transmission PIS UDING GATEWAY)	Rev Rep based on Year 2- Revenue Requirement for TO assimulate Cary Adds on (8) Meethly Additions Energy Galaxiany	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Place Year with into GSWIP-lee Year 3-(Blap F) based on Months expected for FP Monthly Additions Energy Collemny Segment O	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Office Transmission PIS Amount (A + L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Other To	ily Additions Transmission PIS UDING GATEWAY)	Rev Rep based on Year 2 - Revenue Requirement for 16 - Revenue Requirement for 16 - Revenue Reputement for 16 - Revenue Reputement for 16 - Revenue Re	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Acceptant Pally Year with into d GWIP-fee Year 3 (Step 9) based on Months expected to 109 blood by Additions Emergy-Cateney Segment G	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Giter-Transmission-PiS Amount (A x L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Vear-3 (A) Monthly Other-Ti (EXCLL Jun — Feb — Mer — Apr — May — Jun —	ily Additions Transmission PIS UDING GATEWAY)	Rev Flee besid on Versi2 - Revenue Regulement for TO administe Cay Adds on (8) Morelly Additions Energy Caleuray	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into GWIF-for Year 3-(Rep P) based on Months expected to (P) Monthly-additions Energy-Gatemay Segment O	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	Other Transmission PIS Amount (A = L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Vear-3 (A) Monthly Other-Ti (EXCLL GWIP Balance Jan — Feb — Mar — Apr — May — Jun —	ily Additions Transmission PIS UDING GATEWAY)	Rev Rep board on Year 2 - Revenue Repulsement for 170 committee Carp Tidde on 170 committee Carp Tide on 170 committee Car	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pair Year with into GOMP New Year 3 (Step 9) based on Menthe expected to UP Monthly Additions Energy Colonies Energy Colonies	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Other Transmission PIS Amount (A + L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Vear-3 (A) Monthly Other-Ti (EXCLL GWIP Balance Jan — Feb — Mar — Apr — May — Jun —	ily Additions Transmission PIS UDING GATEWAY)	Rev Flee bessel and Versi 2 - Revenue Flee bessel and Versi 2 - Revenue Flee bessel besse bessel bessel bessel bessel besse bessel besse bess besse bess	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with inte GOWING Year 3-(Step G) based on Months expected to: (6) Monthly Additions Enlargy Calenary Segment G	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Gither-Transmissions PIG Amount (A + L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Vear-3 (A) Monthly Other-Ti (EXCLL GWIP Balance Jan — Feb — Mar — Apr — May — Jun —	ily Additions Transmission PIS UDING GATEWAY)	Rev Req based on Year 2 - Revenue Regulement for To assimption Cap Adds on (#) When the Cap Add	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Place Year with into GSWI-Ner Year 3-(Blap F) based on Months expected for FP Monthly Additions Energy Colonway Segment O	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Otto: Transmission PIS Amount (A = L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Vesr-3 (A) Monthly Other-Ti (EXCLL GWIP Balance Jan — Feb — Mer — Apr — May — Jun —	ily Additions Transmission PIS UDING GATEWAY)	Rev Requisered on Vern 2 - Revenue Programment for 10 - Additions Carp Additions Energy Colonway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	- Forecast in Place Year with into d GWIP-for Year 3-(Step 9) - Stated on Months expected for Dispersion of the Place of the Place - Common Co	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		_ _	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Gither Transmission-PIS Amount (A = L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3 (A) Monthly Gither T. (EXCLU- CHIP Between Jan Feb — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr — Apr —	ily Additions Transmission PIS UDING GATEWAY)	Rev Flee based on Year 2 - Revenue Regulement for To administe Cay Adds at 183 Marshly Additions Energy Calevary	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Place Year with into GSWIP-for Year 3-(Rep P)	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(NJ) Other Transmission PIS Amount (A + L)	1 1			(N / 12)	Transmission CWIP (O / 12)	17
April Year-3	ily Additions Transmission PIS UDING GATEWAY)	Rev Resp based on View 2 Revenue Respective	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into GSWP-Nee Year 3-(Step 9) based on Mentile expected for (P) Monthly Additions Energy Calemay Segment C	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E		- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Other-Transmission-PIS Amount (A + L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total
April Year-3	ily Additions Transmission PIS UDING GATEWAY)	Re-Piles besid on Versi2 - Re- Re-ense Registerment for - TO administer Clay Addison 189 Marehly-Additions Energy-Caleway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into GWIF-lee Year 3-(Step 6)	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	Amount (A = L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	17
Age Vessal Alexandria (Ava.) Alexandria (Ava.) Alexandria (Ava.) Age (Ava.)	ily Additions Transmission PIS UDING GATEWAY)	Re-Piles based on Near 2 - Revenue Regulement for To administic Cay Adds on (8) Monthly Additions Energy Caleuray	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into GSWI-Ner Year 3-(Blop F) based on Months expected for FP Monthly Additions Energy Colloway Segment O	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	Otto Transmission PLS Amount (A = L)	1 1		(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total
April Monthly	ily Additions Transmission PIS UDING GATEWAY)	Rev Req based on Vern 2 - Revenue Propriemment for 10 administra Car Additions Energy Calencey	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into d GWIP-New Year 3 (Blop P) based on Menthe expected to the Pilor Year Street Pilor (D) Monthly Additions Enterpr Calemany Segment C	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(HI) Citer-Transmission-PIS Amount-(A+L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total
April Vess 3 [A) Monthly Other Tale (EXCUL- CHIP Date or 1 April 1 April 2 April 2 April 2 April 3 April 4 April 4 April 5 April 7 A	ily Additions Transmission PIS UDING GATEWAY)	Rev Fleet beside on Hear 2 - Revenue Regulement for TO administra Copy Additions Energy Cateway	d GWIP-during-Year-3 weighted (C) Monthly-Additions Energy-Gateway	Forecast in Pilor Year with into GWIF-Ner Year 3-(Rep P)	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(M) Other Transmission PIS Amount (A + L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total
Ages Year3 April Year3 April April Monthly Cottle-Salamon An — April (EXCEL) An — April — An —	ily Additions Transmission PIS UDING GATEWAY)	Re-Plan based on View 2 Revenue Programment fel- TO estimates Cay Add as (8) Monthly Additions Energy Galeriany	4 GWP-during Year 3-weighted (5) Monthly Additions Energy Galleway Cogment-B		(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	(HI) Other Transmission PIS Amount (A + L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total
April Year-3 (A) (A) Monthly Chine-Ti (EXOLL) April Chine-Ti April Chin	ily Additions Transmission PIS UDING GATEWAY)	Re-Piles besid on New 2 - Re- Re-race Regularization for 2 - Re- Re-race Regularizatio	4 GWP-during Year 3-weighted (5) Monthly Additions Energy Galleway Cogment-B	Forecast in Pair Year with inte GWIF No Year 3 (Step 9) hazed on Months exposed (4) (E) Monthly Additions Energy Coloniny England G	(E) Monthly Additions Energy Caleway	(F) Monthly Additions Energy Galeway Segment E	- - - - - - - - - -	- - - - - - - - - - -	Energy Galeway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Energy Galoway	12	Amount (A = L)	1 1	(00487) 	(AJ-12)	(N / 12)	Transmission CWIP (C)+12) (O)+12) (O)+	Total

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	_								PacifiCorp		_						_		1	
							Attachment 7	7 - Tranemicei	on Enhancement Cl	haraa Warkehaat	_			· ·				_	III	
	1			Т			Attacriment	- Hallolliasi	On Emilancement Ci	narge vroiksneet	_				1			1		
Line	New Plant Carryin																			
		<u> </u>																		
2	Fixed Charge Rat	Formula Line	tributions in Aid o	of Construction (CIAC)															
3	A	149157	1	Net Plant Carry	na Charae without Deprecia	tion				0.000016										
4	В	156 164		Net Plant Carry	no Charge per 100 Basis Po	int in ROE without Depreciation				0.000016 0.000016 0.000016	•									
-5	С	-		Line B less Line	A					0.000016	•									
Line 1 2 3 4 5 6	FCR if-a CIAC																			
7	D	450159	-	Net Plant Carry	na Charae without Denrecia	tion. Return. nor Income Taxes			-	0.00000				·						
		1.00.00		Test Financicality	III CIIII CE WII IOCI DEDICOR	ion. Neumin. How around 1 made				0.0000										
i. I		J	1	1										4				_		
ii l	The FCR resuland	venues collected in a	iven year is used a vear do not cha	inge based on co	st data for subsequent years		_							1				1		
	In the True-up, the	actual depreciation of may be added to ac	expense will be u	sed.																
140	Details	may be added to ac	Transmission C	MIP (EnergyGatewa	v only)			Transmission PIS	Projection (Energy Gateway 8	Seament R				Transmission PIS A	ctuals (Energy Gatev	vay Segment R.HII				
448 Useful life of the project	Life				,			58	,,,,					58	a (a.a., dual					Useful life of the project
"Yes" if the customer has paid a lumpsu payment in the amount of the investmen	m •	1												1				1		"Yes" if the oustomer has paid a tumpsum payment in
429 on line 29. Otherwise "No"	CMC	(Yes or No)	No					No						No						"No"
Hard Input the allowed increase in ROE From line 3 above if "No" on line 13 and	Increased ROE (Besis-	Pointsbasis points)	0					0						0				_		Input the allowed increase in ROE From line 3 above if "No" on line 13 and from line 7.
4411 from line 7 above if "Yes" on line 13	0% ROE	<u> </u>	0.0000%0			0.0000%		0.0000%-0			0.0000%			0.0000160						above if "Yes" on line 13
4512 Line 14 plus (line 5 times line 13)/100	FCR for This Project		0.0000%0			0.0000%		0.0000%0			0.0000%			0.0000360						Line 14 plus (line 5 times line 15)/100
EOY of PIS from Project subaccount in- Account-10113 Month Net Plant or-106-9	.	1																1		1
Account 10113 Month Net Plant or 106 in not yet classified, average balance CWF	-	1																1		EOY of PIS from Project subaccount in Account 101 or
4613 Balance Line 16 divided by line 11Actual or	Investment	1	-0				_	-0						-0				+		406 if not yet classified, average balance CWIP.
4714 estimated depreciation expense	Annual Depreciation-En	e Expense	-0					-0						-0						Line 16-divided by line 11
Month in which project is placed in servi	Month In Carolina		_					_						L						Month in which project is placed in service (e.g., lan-1
19		Invest Yr	Besinning 13 Mo	n Decreciation	Endino Revenue	Beginning Begregistion End	ne Revenue	Besinning13 Mor	tt Depreciation En	ding Revenue	Beginning	Decreciation E	Endino Revenue	Beginning 13 Month	Depreciation	Ending Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15 16	W 0 % ROE	2010	9 9	0				0	0			0	9	2 0				9	<u>0</u>	
2017	W 0% ROE	2011	<u>-</u> 0	<u>-</u> 0			0	-0			I	<u> </u>		_ 2			- S -0	0	s-o	
2418	W Increased ROE	2011	-0	-0	— —		o	-0			-0	_	 - -•	-0			- 8-0	<u>6-0</u>		0
2219 2320	W 0 % ROE W Increased ROE	2012 2012	-0 -0	-0	=		= =0	-0		= ==				-0			- - 0	- 0	9 - 0	0
9421 2522 2523 2724 2825	W 0 % ROE	2013	-0	-0 -0	— —		 0	-0			-0		 -0	-0			- 6- 0		9 −0	
2622	W Increased ROE W 0% ROF	2013 2014			=	====	= 12	_0		= ==				_0		==	- 0	ş0	s_n	0
2724	W Increased ROE	2014	-0	-0 -0			-	-0				_	<u>_</u>	-0	 -		<u>-</u> 0	\$ 0		0
2825	W 0 % ROE	2015 2015	-0	-0 -0	==		<u> </u>	-0				_	<u></u>	-0			• 6 -0	S-0	\$ - 0	0
2926 3927	W 0 % ROE	2016	_0	-0	=	====	0	-0						-0			- 8-0		\$ - -0	
3428 3229	W Increased ROE	2016 2017	-0	-0 -0	— —		— - 0	-0			-0	_	o	-0			- \$-0	SO	S-0	0
aa30	W Increased ROE	2017		-0	=	====	= =	=					= =	-0				6-0	80	0
3431 3632	W 0 % ROE	2018	-0	-0	— —		o	-0			-0	_	 -	-0			- 8-0		S0	
2022	W Increased ROE W 0% ROF	2018 2019	-0 -0	-0 -0	=		= =0	-0 -0		= ==				-0			- - 0	<u>5-0</u>	S0	0
97 34	W Increased ROE	2019 2020	- 0	-0	— —		 0	-0	<u> </u>		-0		 -0	-0			- 6- 0	5- 0		0
9F34 2835 2936 4037	W 0 % ROE W Increased ROF	2020 2020	-0	1999				-0 -0			-0			-0			- S-0	S0	<u>\$0</u>	0
4937	W 0 % ROE	2020 2021	-0	-0			_ <mark>-</mark> 0	-0						-0			- \$-0		\$ —0	
4438 4239	W Increased ROE W 0 % ROF	2021 2022	-0	-0 -0	=		= 1=0	-0 -0			-0	_		-0				\$0	S=0	0
4340	W Increased ROE	2022	-0	-0			— -	-0		_ ==				-0			- ⊶	\$ - 0		0
4340 4441 4642	W 0 % ROE	2023 2023	-0	-0 -0			— - 0	-0			-0	_	-0	-0					S-0	
4643	W 0 % ROE	2024	-0	-0 -0	=			-0						-0			0	8-0	S0	
4643 4744	W Increased ROE	2024	-0	-0			— - 0	-0			-0	_	-0	-0			- 6- 0	6 0		0
4845 4845 8847 6148 6149 6149 6150 6151	W 0 % ROE W Increased ROF	2025 2025	-0	-0 -0	==			-0 -0		= ==	-0			-0			- - 0	6O	5 −0	0
59 47	W 0 % ROE	2026	-0	-0			— - 0	-0				_	-0	-0			- 9-0		9 —0	
5148 5249	W Increased ROE W 0 % ROF	2026 2027	-0	_0 _0	=	===		-0				_		-0				\$0	S-0	0
5950	W Increased ROE	2027	-0	_0			— —	-0		_ ==			_ _	-0			- ⊶	\$ - -0		o
5451 8862	W 0 % ROE	2028 2028	-0	-0		===		-0			-0	_	-0	-0			- \$-0 \$-0	S_0	\$ - 0	0
6652 6653	W 0 % ROE	2029	-0	-0				-0						-0			- \$-0		\$ 0	
6754	W Increased ROE	2029	-0	-0	— —		0	-0				_	-0	-0			- 5-0	8-0		0
# #	W Increased ROE	2030			=													\$	-	
6055 64 <u>06</u>							-	0					-	0		-			\$ - 0	
			+	 			_	0						0				8-0		<u>u</u>
On the formulas used in the Columns fo	r lines 22+ are as follow	el																		1
For Plant in service: (first year means fir "Recipping" is the investment on line 17	at year the project is plant to the first year and is.	sced in service) the "Ending" for the r	nrior waar after the	a first ways				1						1				1		1
"Depreciation" is the annual depreciation	in line 18 divided by tv	elve times the differe	once of thirteen n	inus line 19 in th	e first year and line 18 there	after if "no" on line 13. "Depreciation" is "	Y (zero) ř "Yes" on li	ine 13										1		1
"Ending" is "Beginning" less "Depreciati	an-	1	1	I				1						1				1		1
Revenue is "Ending" times line 46 for the	a current wear time	quotient line 19 divid																		

									Pa	cifiCorp											
								Atta	chment 8 -	Depreciatio	n Rates										
	Τ							711101	onmont o	Doprodiatio	Traco										
Applie	ed [Depre	eciation Rates by State (%)					-								-	\vdash				
H	┿	_		Composite (Depreciation	Weighting for	FY 2010 and	Forward								-	_			_	
	1			Oregon		Washingtor)	California		Utah		Wyoming	JPL .	Wyoming F	PLAZ, CO,	Idaho		FERC	<u>Company</u>	Formula	
LNR				Allocation- FactorBala		Allocation- FactorBala		Allocation FactorBal		Allocation- FactorBala		Allocation- FactorBala		Allocation- FactorBala		Allocation- FactorBala		Total- Allocation	Composite-		
<u>OW</u>	1	A/C	<u>Description</u>	nce	Rate	nce	Rate	ance	Rate	nce	Rate	nce	Rate	<u>nce</u>	Rate	nce	Rate	Factor	Rate	Depreciation	on rate
			1811	(<u>a)</u> 0.00%	(b) 0.00%	(c) 0 0.00%	<u>(d)</u> 0.00%	(<u>e)</u> 0 0.00%	(f) 0.00%	(g) 0.00%	<u>(h)</u> 0.00%	(i) 0 0.00%	<u>(j)</u> 0.00%	(<u>ik)</u> 0 0.00%	(jl)	(<u>km)</u> 0.00%	(<u>ln)</u>	(<u>m)</u> 0.00%	(<u>no)</u> 0.00%0.0135	0.00%	
			Land Rights Structures and Improvements	0.00% 0.00%	0.00% 0.00%	0.00%		0.00% 0.00%		0.00%	0.00% 0.00%	0.00%		0.00%	0.00% 0.00%	0.00%	0.00% 0.00%	д 0.00% д 0.00%	0.00% 0.0131		
			Station Equipment	0.00%	0.00%	0.00%		e 0.00%		0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00% <u>0.0175</u>		
			Supervisory Equipment Towers and Fixtures	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	0 0.00% 0 0.00%	0.00% 0.00%	0.00% 0.00%		0 0.00% 0 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	ө 0.00% ө 0.00%	0.00%0.0378 0.00%0.0156		
			Poles and Fixtures	0.00%	0.00%	θ 0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00% <u>0.0263</u>	e 0.00%	
	7		Overhead Conductors and Devices	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%		0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	θ 0.00% θ 0.00%		θ 0.00% θ 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	θ 0.00% ο 0.00%	0.00%0.0225 0.00%0.014		
			Clearing & Grading Underground Conduit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00%0.0165	o 0.00%	
	0	358	Underground Conductors and Devices	0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	0.00%		0.00%		0.00%	0.00%	θ 0.00%	0.00% <u>0.0164</u>		
1	1	359	Roads & Trails Unclassified Transmission	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00% 0.0203	θ 0.00%	
	I		onolacemea - ranomiceion	0.00%	0.00	θ 0.00%	0.00%	e 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.0203	e 0.00%	
1	3 3	389.2	Land Rights	0.00%	0.00% 0	o 0.00%	0.00% 0	e 0.00%	0.00%0	e 0.00%	0.00% 0.0 232	θ 0.00%	0.00% 0.0 201	e 0.00%	0.00%0	0.00%	0.00% <u>0.0</u> 201	0.00%	0.00%	e 0.00%	
1	4	390	Structures and Improvements	0.0070	0.00% <u>0.0</u>	0.0070	0.00% <u>0.0</u>	0.0070	0.00% <u>0</u> 0.00%	0.0070	2.00 0.00 %0.0	0.0070	201 0.00% 0.0	0.0070	0.00% <u>0</u>	0.0070	201 0.00% <u>0.0</u>	θ	0.0070	0.0070	
	┸		·	0.00%	<u>221</u>	0.00%	<u>38</u>	0.00%	<u>238</u>	0.00%	<u>218</u>	0.00%	<u>303</u>	0.00%	<u>206</u>	0.00%	<u>212</u>	0.00%	0.00%	e 0.00%	
			Structures and Improvements - Office Panels Office Furniture and Equipment	0.00% 0.00%	0.00% 0.00%	e 0.00% e 0.00%		0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00% 0.00%	θ 0.00% 0.00%	0.00% <u>0.0667</u> 0.00%0.05	0.00% 0.00%	
4			Office Furniture and Equipment - Mainframe	0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	θ	0.00%
101	, .		Computers	0.00%	0.00%	o 0.00%	0.00%	o 0.00%	0.00%	ө 0.00%	0.00%	ө 0.00%	0.00%	ө 0.00%	0.00%	0.00%	0.00%	0.00%	0.009/0.2	0.00%	
4	9 2	391.2	Office Furniture and Equipment - Personal Computers Office Furniture and Equipment - Office Equipment	0.00%	0.00%	θ 0.00%	0.00%	θ 0.00% θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	0.00%	0.00%	0.00%	0.00% <u>0.2</u>	θ 0.00%	0.009
2	e a	392.1	Transportation Equipment - Light Trucks & Vans	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	θ	0.009
2 2			Transportation-Equipment - Aircraft Transportation-Equipment - Medium Trucks	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00%	0.00%	0.00% 0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00% 0.00%	0	0.00%
2			Transportation Equipment - Incular Tracks Transportation Equipment - Trailers	0.00%	0.00% 0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0	0.00%
24 <u>18</u> 2519			Store Equipment	0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%		θ 0.00% θ 0.00%		0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	θ 0.00% θ 0.00%	0.00% <u>0.04</u> 0.00%0.0417	0.00%	
2620	_		Tools, Shop and Garage Equipment Laboratory Equipment	0.00%	0.00% 0.00%	0.00% 0.00%		0.00% 0.00%		0.00% 0.00%	0.00% 0.00%	0.00%		0.00% 0.00%	0.00%	0.00%	0.00%	θ 0.00%		0.00% 0.00%	
2			Power Operated Equipment - Light Power Operated	0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	e 0.00%	0.00%	θ 0.00%	0.00%	θ	0.00%
2	Q 3	206.7	Equipment Power Operated Equipment - Heavy Power Operated-	0.00%	0.00%	e 0.00%	0.00%	0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	e 0.00%	0.00%	0.00%	0.00%	Δ	0.00%
_		130.1	Equipment	0.0070	0.0070	0.00%	0.0070	0.0070	0.0076	0.00%		0.0070	0.0070	0.00%	0.0070	0.00%	0.0076	0.0076	0.0070	8	0.007
292	. Г	397	Communication Equipment	0-00%	0.00% 0.0 406	0.00%	0.00% 0.0 524	0.00%	0.00% <u>0.0</u> 415	0.00%	0.00% 0.0 409	e 0.00%	0.00% <u>0.0</u> 54	0.00%	0.00% <u>0.0</u> 318	0.00%	0.00% <u>0.0</u> 379	θ 0.00%	0.00%	0.00%	
30 <u>22</u>		397.2	Communication Equipment - Mobile Radio Equipment	0.00% 0.00%		0.00% 0.00%		0.00%		0.00% 0.00%	409 0.00 %	0.00% 0.00%		0.00% 0.00%	0.00%		379 0.00%	θ 0.00%	0.00% 0.00% 0.0909		
31 <u>2</u> 3		398	Miscellaneous Equipment	0.00%	0.00%	o 0.00%	0.0070	e 0.00%		o 0.00%	0.00%	θ 0.00%	0.00.0	o 0.00%	0.00%	0.00%	0.00%	θ 0.00%		e 0.00%	
2	4		Unclassified General	0.00%	0.0437 0.00%	0 0.00%	0.0549 0.00%	e 0.00%	0.0515 0.00%	θ 0.00%	0.043 0.00%	θ 0.00%	0.0546 0.00%	θ 0.00%	0.0317 0.00%	0.00%	0.0381 0.00%	ο 0.00%	0.00%	e 0.00%	
33 2	2	302	FERC Licensing Franchises and Consents	0.00%		θ 0.00%		e 0.00%		θ 0.00%		θ 0.00%		θ 0.00%		0.00%	0.00%	θ 0.00%	0.00% <u>0.0273</u>		
3			Hydro settlement agreements	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	θ	0.009
3		303	Mise Intangibles – Major-Seftware Mise Intangibles – SAP	0.00% 0.00%	0.00% 0.00%	0.00% 0 0.00%	0.00%	0.00% 0 0.00%	0.00% 0.00%	0.00% 0 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0 0.00%	0.00% 0.00%	0.00% 0 0.00%	6 0.00% 6 0.00%	0.00% 0 0.00%	0.00% 0.00%	0	0.009
3		303	Misc Intangibles - Minor Software	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5 0.00%	0.00%	0.00%	θ	0.009
3926	8 5	303	Misc Intangibles - Other Misc Intangibles - MiningMiscellaneous Intangible Plant	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	0.00% 0.00%	θ 0.00%	0.00% 0.00%	0.00% 0.00%	0.00%	0.00%	0.00% 0.00%	θ 0.00% ρ 0.00%	0.00% 0.00% 0.0485	θ θ 0.00%	0.00%
40 2			Leasehold Improvements - Gen	0.00%	0.00%	θ 0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	θ 0.00%	0.00%	0.00%	0.00%	θ 0.00%	0.00% 0.0713		
	+														-						
Note	es:	_			1		1	-	-						1		1 1				
	1 De	eprecia	ation Rates shown in rows 1 through 24 were approved b	y each of the	e Company's	s respective sta	nte jurisdiction	ns during the	last deprecia	ation study.											
			ımns labeled "Balance" are the amount of investment ph		ted in each s	state.															
			nt balance is updated each month as new plant is added. ances to be reported in the columns labeled "Balances" in		oro the	abtod 12 "	h overs == !	longer for the	o roto												
<u>5</u>			ances to be reported in the columns labeled "Balances" in ny Rate" shows the depreciation rate approved by all of					iarices for the	e rate year.												
6	Ur	nclassi	fied Transmission represents the transmission additions	placed in se	rvice but not	yet classified	to a FERC le								1						
4 <u>7</u>			ssified General represents the formula rate is updated e								ethods gene	ral plant addition	ons placed in	1 -01							
			is into the General amortized accounts (rows 15 through ation expense for General plant is decreased by the amo						trie account	iiie.											
			le and Leasehold Improvements (rows 25 through 27) ar						ed into the 20	010 amortizatio	n expense f	or each accour	<u>nt.</u>								
11			ation expense for Intangible is decreased by the amount					al decree of the		and different control	de a de a se ete		to selector								
2 <u>12</u>	- 11 - SG		cation Basis codes in <u>lf</u> the above table represent the we Site generation	ignting meth	ous to apply	to the approve	a jurisaiction	en depreciati	on rates sho	WIT DITTER TROM	пе аергесіа	uon rates used	to calculate	-cu		I	1 1				
_	-																			_	

PacifiCorp Attachment 9a - Load Divisor for Projection

					OA	TT (Part III - Netwo	rk Service) - Avera	ge of current yea	r and prior two ye	ars				
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer														
Class														Total NFO
RS / SA														100011410
Jan														
Feb	_	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	_	-	-	_	-	-	-	-	-	-	-	-	-
Jul	_	_	-	-	-	-	-	-	-	-	-	-	-	-
Aug	_	_	_		_	-		2	_	_	_	_	_	-
Sept	_	_	2	_		2	2	2	_	_	_	_	_	-
Oct	_	_			2									
Nov	_	_	_	_	_	_	_	_		_	_	_		-
Dec		_												
	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Δva 12CP	_	_	_	_	_	_	_	_	_	_	_	_	_	_

	Other Service	- Average of curr	rent year and pric	r two years	
j1	j2	j3	j4	j5	j
					Total OS
					10(a) 03
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
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_	_	_	_		_
-	-	-	-		-
-	-	-	-		
-	-	-	-		-

					OA	TT (Part II Long-Ter	m Firm Point-to-Po	int Transmission	Service) - Projec	tion				
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g12	g13	g13	g
Customer														
Class														Total LTP
RS / SA														
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	-	-	-	-	-	-	-	-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ave 12CP	_	-	-	-	-	-		-	-	-	-	-		_

Total Network		Behind-the	Total Network
& OS	1% Growth	Meter	Load
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
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-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

Diviso	or
Network + LTF	
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PacifiCorp Attachment 9a1 - Load (Current Year)

YYYY

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

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

PacifiCorp Attachment 9a2 - Load (One Year Prior)

YYYY

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

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

PacifiCorp Attachment 9a3 - Load (Two Years Prior)

YYYY

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

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

PacifiCorp Attachment 9b - Load Divisor for True up Actuals

						1	OATT (Part III - Net)	work Service)						
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer														
Class														Total NF
RS / SA														TOTAL INI
Jan	-	-	-	-	-		-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-	-	-
March	_	_		-	-			-	-	-	-	-	-	-
April	_	-		-		-	-	-	-		-	-	-	-
May	_	_	_	-	_	2		-	-		_	-	-	_
Jun	_	_	-	_	-	-	_	_	_		_	_	-	-
Jul	_	_	-	_	-	-	_	_	_		_	_	-	-
Aug	_	_	-	_	-	-	_	_	_		_	_	-	-
Sept	_	_	2	2	2	2	_	2	_	2	2	_	_	_
Oct	_	_	2	2	2	2	_	2	_	2	2	_	_	_
Nov	_	_	2	2	-	2	_	2	_	-	_	_	_	_
Dec	_	_	2	2	2	2	_	2	_	2	2	_	_	_
Total	-	-	-	-	-				-	-	-		-	-
Δνο 12CP														

		Ot	her Service		
j1	j2	j3	j4	j5	j
					Total OS
					Total OS
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
-	-	-	-		-
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-	-	-	-		-
-	-	•	-		
-	-	-	-		-
-	-	-	-		-

						OAT	T Part II Long-Terr	m Firm Point-to-Po	oint Transmission	Service						
Column	g1	g2	g3	g4	g5	g6	g7	g8	g19	g10	g11	g12	g13	g14	g15	g
Customer																
Class																Total LTP
RS / SA																
Jan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feb	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
March	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
April	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
Jun	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aug	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
Sept	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Nov	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
Dec	_	-	-	-	-	-	-	_		-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ave 12CP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total	Datie date	Total
Network & OS	Behind-the Meter	Network Load
a 03	IVICECI	Luau
-	-	-
-	-	-
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-	-	-
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•	•	-
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-	-	-

Divisor
Network + OS + LTP
-
-
-
-
-
-
-
-
-
-
-
-
-

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							

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
		Total Description		\$ -	Φ.	.	œ.	\$ -	•	\$ -
		Total Prepayments		a -	\$ -	\$ -	\$ -	a -	\$ -	ъ -

 Allocator
 0.000%
 100.000%
 0.000%
 0.000%

 Total Allocated to Transmission by Category
 \$ - \$ - \$ - \$
 - \$

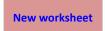
Appendix A input: Total Allocated to Transmission \$



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
Attachment 5 input: Total - Transmission	0	0
Attachment 5 input: Total - Transmission	Prior year	Current year



PacifiCorp Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Decemparati	rtovonas		
Att 3 input: Total OS contract revenue credits	0	0.0	
hort-term revenue			
Short-term firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties	0		
Total short-term firm	0		
Short-term non-firm			
PacifiCorp Commercial and Trading (C&T)			
Third parties			
Total short-term non-firm	0		
hort 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		

PacifiCorp Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
		Appendix A input															
		value															
	Operation	(result of operation															
		specified in column															
Appendix A Line	input columns at right	to left on monthly data)	DIntlan (A)	Reference	December	January	F-1	March	April		June	1		0	October	November	December
	13-month average	O O	Description (Account)		December	January	February	warch	Aprii	May	June	July	August	September	October	November	December
86 87	13-month average 13-month average	0	Bonds (221) Reacquired Bonds (222)	Form 1, pg 112, ln 18 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
87		-		Form 1, pg 112, ln 19 c,d	U	U	0	0	0	0	U	0	0	0	U	0	u u
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89 91	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	U	0	0	0	0	0	0	0	0	0	0	0
	13-month average		Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	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 69 c,d	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
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
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	0	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	0	0	0	0	0	0	0	0	0	0	0	0	0
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	0	Amort Debt Discount and Expense (428)	Form 1, pg 117, In 63 c (portion)	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, In 64 c (portion)	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, In 65 c (portion)	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, In 66 c (portion)	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
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	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
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
112	13-month average	0	Total proprietary Capital	Form 1, pg 112, ln 16 c,d	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
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
n/a	-	-	Common Stock Issued (201)	Company records	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

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
OA F IAV Facilities	
34.5 kV Facilities	0
Appendix A input: Total Assets to Exclude	0



PacifiCorp Attachment 16 - Unfunded Reserves

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

(Dollar values in millions)			Accrued Liability:	Charged to:	Prior year	 Current Year				By Categ	ory	_	Total
Description	Account Calculation	Reserve type	SAP Account FERC Account	SAP Account FERC Account	December month end	 December month end	Beg-/End-of-Year Average or 13- month Average	Category	100% Transmission	Plant	Labor	Other	Transmission- related Unfunded
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
	Attachment 5 input: Total PBOP	0
	, addition o input. Total i Doi	
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.

L Annual Updates

1. The formula rate template (""Formula"") contained in Attachment H-11, 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. 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 II 1 and Schedule 1 Rate in the first Rate Year shall be the effective date established by the Commission.
- 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 dataBy 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

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

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

1.4, 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;

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 as 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
- (g) Notify its Transmission CustomersOn 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. The True-Up Adjustment for the prior 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) 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. —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 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.** 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:

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 (75Immediately 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 MeetingPublication 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 fifteenten (1510) 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 by 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.
- 1. 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, 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.
- 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. 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) <u>calendar</u> 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 limited 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 eighteen (18) monthsthree-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.
- 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.

- 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.