

May 15, 2018

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

RE: *PacifiCorp*
Informational Filing of 2018 Transmission Formula Rate Annual Update
Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2018 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(e) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2018 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).

1. Introduction

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

On February 22, 2013, PacifiCorp filed a Settlement Agreement resolving all issues in the above-referenced proceeding. Among the revised OATT sections appended to the Settlement Agreement were Attachment H-1 and Attachment H-2 of PacifiCorp’s OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² On May 23,

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

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

2013, the Commission approved the Settlement Agreement, finding the settlement reasonable and in the public interest.³

2. Description of Filing

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

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2018, through May 31, 2019 (the "Rate Year" as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in this Annual Update includes inputs from PacifiCorp's 2017 FERC Form No. 1, filed on April 13, 2018⁵, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

PacifiCorp also calculated the Schedule 1 rate for the next Rate Year in a manner consistent with Appendix B to Attachment H-1. This calculation is included in the filing as Enclosure 2.

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as Enclosure 4 and for the True-Up as Enclosure 5.

³ *PacifiCorp*, 143 FERC ¶ 61,162 at P5 (2013).

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

⁵ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at <https://www.ferc.gov/docs-filing/elibrary.asp>.

The variance analysis is for illustrative and informational purposes and has no impact on transmission customers' rates or charges.

PacifiCorp is providing the enclosures described above in native format with supporting worksheets for ease of review. In addition, PacifiCorp is including the following work papers and other materials in this informational filing:⁶

- Information supporting forecasted transmission plant additions as described in Section I.3(d) of the Protocols including: (i) the expected date of completion, (ii) percent completion status as of the date of the Annual Update, (iii) a one-line diagrams of facilities with a value greater than \$5 million in cost, (iv) the estimated total installed cost of the facility, (v) the reason for the facility addition, and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider, is provided as Enclosure 6; and
- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each "Material Change" is provided as Enclosure 7.

Lastly, PacifiCorp is including a copy of its annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update. This information is provided as Enclosure 8.⁷

Pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 25, 2018. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

⁶ PacifiCorp is providing Enclosures 1-4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp's OASIS in response to "Staff's Guidance on Formula Rate Updates" issued on July 17, 2014. *See* Staff's Guidance on Formula Rate Updates, available at www.ferc.gov/industries/electric/indus-act/oattreform/staff-guidance.pdf.

⁷ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2017 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2017 FERC Form No. 1 data and load data from the 2017 True-Up;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2017 FERC Form No. 1 data;
- **Enclosure 4 – Projection variance analysis**; which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2018 Projection and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2017 Projection;
- **Enclosure 5 – True-Up variance analysis**; which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2017 True-Up and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2017 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year**;
- **Enclosure 7 – Summary of Material Changes**; and
- **Enclosure 8 – 2017 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2017.**

Each of the items provided in the enclosures described above are also available on PacifiCorp’s OASIS website, at the address listed below in Section 4.

4. Posting and Service

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

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw. The Annual Update information is centralized in the following folder on the OASIS site: “2017 Transmission Formula Annual Update.”⁸

⁸ See www.oatioasis.com/ppw in the following folder location under “Documents” folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2018 Transmission Formula Annual Update.

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁹ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT as well as all intervening parties to the above-referenced proceeding.

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

As indicated above, the Annual Update includes all the items included in this filing. The Annual Update will also be discussed at a customer meeting to be held after this Annual Update is posted and pursuant to the timing outlined in the Protocols. PacifiCorp has also included a list of identified Interested Parties and a description on the information request process for such parties on its OASIS website.

⁹ The term "Interested Party" in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

5. Communications

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

Respectfully Submitted,

/s/ Matthew McVee
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CERTIFICATE OF SERVICE

I hereby certify that I have on this day caused a copy of the foregoing document to be served via e-mail or first-class mail upon each of the parties identified in Section 4 of this filing.

Dated 15 May, 2018, in Portland, Oregon.

/s/ Matthew McVee

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Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
				2017 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	26,634,206
2	Total Wages Expense		354.28b	356,448,651
3	Less A&G Wages Expense		354.27b	42,557,961
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	27,658,984,089
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,560,641,915
8	Accumulated Amortization	(Note N)	Attachment 5	580,005,315
9	Total Accumulated Depreciation		(Line 7 + 8)	10,140,647,229
10	Net Plant		(Line 6 - Line 9)	17,518,336,860
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,475,717,426
12	Gross Plant Allocator		(Line 11 / Line 6)	23.4127%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,707,062,034
14	Net Plant Allocator		(Line 13 / Line 10)	26.8693%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,222,285,657
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	69,490,471
17	Total Transmission Plant		(Line 15 + Line 16)	6,291,776,128
18	General Plant	(Note N)	Attachment 5	1,230,870,807
19	Intangible Plant	(Note N)	Attachment 5	936,922,782
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,167,793,589
21	Wage & Salary Allocator		(Line 5)	8.4852%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	183,941,298
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,479,374,960
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,680,313,619
26	Accumulated General Depreciation	(Note N)	Attachment 5	461,124,272
27	Accumulated Amortization	(Note N)	(Line 8)	580,005,315
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,041,129,587
29	Wage & Salary Allocator		(Line 5)	8.4852%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	88,341,772
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,768,655,392
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,710,719,569
Adjustments To Rate Base				

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection	
			2017 Form 1 data	Projection
Accumulated Deferred Income Taxes				
33		Attachment 1A		(1,141,706,386)
CWIP for Incentive Transmission Projects				
34	(Note O)	Attachment 6		0
ITC Adjustment				
35		Attachment 5		(54,051)
Unfunded Reserves				
36		Attachment 16		(9,191,451)
Prepayments				
37	(Note K & N)	Attachment 11		6,050,638
Abandoned Plant				
38	(Note O)			0
Materials and Supplies				
39	(Note N)	Attachment 5		0
40		(Line 5)		8.4852%
41		(Line 39 * Line 40)		0
42	(Note N)	Attachment 5		150,015,776
43		(Line 5)		8.4852%
44		(Line 42 * Line 43)		12,729,116
45	(Note N)	Attachment 5		381,386
46		(Line 41 + Line 44 + Line 45)		13,110,502
Cash Working Capital				
47		(Line 75)		73,560,167
48	(Note S)	Zero		0.0%
49		(Line 47 * Line 48)		0
Network Upgrade Balance				
50	(Note N)	Attachment 5		(23,263,584)
51		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,155,054,331)
52		(Line 32 + Line 51)		3,555,665,237
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5		204,853,614
54		Attachment 5		10,636,891
55		Attachment 5		134,473,119
56		(Lines 53 - 55)		59,743,604
Allocated Administrative & General Expenses				
57		323.197b		134,499,331
58	(Note H)	Attachment 5		0
59		323.185b		5,579,593
60		Attachment 5		0
61	(Note D)	323.189b		22,853,804
62		323.191b		1,435
63	(Note C)	Attachment 5		787,865
64		(Line 57 - Sum (Lines 58 to 63))		105,276,634
65		(Line 5)		8.4852%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
				2017 Form 1 data Projection
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,917
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,312
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,312
70	Property Insurance Account 924	(Note F)	Attachment 5	5,579,593
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,579,593
73	Gross Plant Allocator		(Line 12)	23.4127%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,306,334
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,560,167

Depreciation & Amortization Expense

Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885
78	Intangible Amortization	(Note H)	Attachment 5	40,052,602
79	Total		(Line 77 + Line 78)	79,873,487
80	Wage & Salary Allocator		(Line 5)	8.4852%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399

Taxes Other Than Income

84	Taxes Other than Income Taxes		Attachment 2	39,067,191
85	Total Taxes Other than Income Taxes		(Line 84)	39,067,191

Return \ Capitalization Calculations

Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,046,645,769
87	Less Account 222 Reacquired 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	7,046,645,769
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824

Long Term Debt Cost

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
				2017 Form 1 data Projection
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	360,014,410
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	639,595
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	364,764,953
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired 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	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	7,497,597,604
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	116,833,919
115	Less: Account 219		Attachment 14	(12,567,851)
116	Total Common Stock		Sum Lines 112 through 115	7,390,933,935
117	Debt percent	Total Long Term Debt (Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock	(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock (Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt	(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock (Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	7.5593%
127	Investment Return = Rate Base * Rate of Return		(Line 52 * Line 126)	268,785,065

Composite Income Taxes

Income Tax Rates			
128	FIT = Federal Income Tax Rate	(Note G)	21.00%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
				2017 Form 1 data Projection
129	SIT = State Income Tax Rate or Composite	(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)	Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		24.587%
132	T / (1-T)			32.602%
ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related		Attachment 5	(993,690)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 133 * (1 / (1 - Line 131))	(1,317,657)
135	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$	[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	58,160,318
136	Total Income Taxes		(Line 134 + Line 135)	56,842,661

Revenue Requirement

Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,710,719,569
138	Total Adjustment to Rate Base		(Line 51)	(1,155,054,331)
139	Rate Base		(Line 52)	3,555,665,237
140	Total Transmission O&M		(Line 75)	73,560,167
141	Total Transmission Depreciation & Amortization		(Line 83)	113,555,399
142	Taxes Other than Income		(Line 85)	39,067,191
143	Investment Return		(Line 127)	268,785,065
144	Income Taxes		(Line 136)	56,842,661
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	551,810,484

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	6,222,285,657
147	Excluded Transmission Facilities	(Note J)	Attachment 15	170,890,310
148	Included Transmission Facilities		(Line 146 - Line 147)	6,051,395,347
149	Inclusion Ratio		(Line 148 / Line 146)	97.25%
150	Gross Revenue Requirement		(Line 145)	551,810,484
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,655,432
Revenue Credits				
152	Revenue Credits		Attachment 3	92,982,484
153	Net Revenue Requirement		(Line 151 - Line 152)	443,672,948

Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	551,810,484
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.9661%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.6506%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%
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)	226,182,758
160	Increased Return and Taxes		Attachment 4	349,760,384
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	575,943,142
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.4894%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
				2017 Form 1 data Projection
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	10.1739%
165	Net Revenue Requirement		(Line 153)	443,672,948
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,701,442
168	Interest on Network Upgrade Facilities		Attachment 5	1,468,174
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	448,842,564
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,017
171	Rate (\$/MW-year)		(Line 169 / 170)	32,021
172	Network Service Rate (\$/MW-year)		(Line 171)	32,021

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
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.

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
			2017 Form 1 data Projection

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.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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	\$536,655,432
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,381,547
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$87,600,937
4	Total Revenue Credits	Line 2 + Line 3	\$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$3,701,442
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$448,842,564
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,017
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.020868
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.668406
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.615786
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.123157
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.087969
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.70
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.67

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,074,808,636)	1,905,420	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	(1,090,741,955)

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.

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220	720.560 Pension	43,688,849	43,688,849	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0	4,161,744	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0	11,646,259	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

			274,972	274,972	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			1,377,710	1,377,710	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(98,676)	(98,676)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287225	605.103	ARO/Reg Diff - Trojan - WA						
287227	705.531	RL UT Solar Feed-in Tariff - NC	6,015,245	6,015,245	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
			1,209,170	1,209,170	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
287231	705.519	RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	0	Regulatory liability established to record WA Def NPC.
			1,836,865	1,836,865	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			7,608,767	7,608,767	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			156,295	156,295	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
287238	705.420	RL - CA GHG Allowance Rev						
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
287257	705.453	Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
			1,177,557	1,177,557	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			33,666	33,666	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY						
287262	100.100	RL ITC	2,963,801	2,963,801	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	175,610	175,610	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
			154,906	154,906	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent						
			198,605	198,605	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent						
			12,913	12,913	0	0	0	Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR						
			104,188	104,188	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass						
			0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR						
			1,247,406	1,247,406	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons						
			852,229	852,229	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities						

			446,030	446,030	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in
287316	715.720	NW Power Act - WA						
			0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287320	910.560	SMUD Revenue Imputation-UT						
287374	100.105	Income Tax WA Flow-through	23,542	23,542	0	0	0	Regulatory liability established for flow-through accounting of income
287389	610.145	RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
			0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY						
			0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID						
			2,061,769	2,061,769	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs						
			600,284	600,284	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	761,145	761,145	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287453	610.143	RL - WA Low Energy Program						
			966,416	966,416	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR						
			98,007	98,007	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA						
			87,669	87,669	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA						
			2,558,143	2,558,143	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476	705.273	RL - Blue Sky Program UT						
			57,733	57,733	0	0	0	Regulatory liability established to record revenues received from
287477	705.274	RL - Blue Sky Program ID						
			214,116	214,116	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY						
			1,098,152	1,098,152	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre						
			(2,523)	(2,523)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre						
			0	0	0	0	0	
State Carryforwards								
287280		DTA State Charitable Contribution Limit	310,658	310,658	0	0	0	Charitable contribution carryforward for state income tax purposes.
			79,743,358	79,743,358	0	0	0	State net operating loss carryforward for income tax purposes.
287437		DTA Net Operating Loss Carryforwrd-State						
			(28,018,906)	(28,018,906)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,104,918	2,104,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
			2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287491		DTA BETC Purchased Credits						
			837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0	Idaho state income tax credit carryforward.
			181,414	181,414	0	0	0	Colorado state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward						
			0	0	0	0	0	Arizona state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward						
			316,327	316,327	0	0	0	California state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward						
			0	0	0	0	0	
			0	0	0	0	0	
Loss Contingencies								

			0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual							
			0	0	0	0	0	0	Accrued liability related to USA Power.
287498	425.140	USA Power Accrual							
			0	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages							
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	77,524,010	77,524,010	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Other Deferred Assets:									
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	158,129	158,129	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	1,753,017	1,753,017	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			570,811	570,811	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab							
			331,401	331,401	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig							
			9,924,217	9,924,217	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg							
			1,075,282	1,075,282	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg							
			(12,229,025)	(12,229,025)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	- - - - -	Valuation Allowance for DTA							
			0	0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance							
			390,071	390,071	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab							
			0	0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank							
			774,200	774,200	0	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve							
			5,501,768	5,501,768	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287321	100.100	ITC							
			211,464	211,464	0	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease							
			135,938	0	135,938	0	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission							
			2,988,505	2,988,505	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis							
			0	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract							
			0	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid							
			0	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W							
			0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287349	505.100	Energy West Accrued Liab							
287354	505.150	Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
			0	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287357	425.200	Other Environmental Liabili							
287370	425.215	Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
			9,410,239	9,410,239	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287391	425.320	N Umpqua Settlement Agmt							
			6,395,892	6,395,892	0	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287392	425.120	Bear River Settlement Agreement							
			303,841	303,841	0	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393	425.110	Tenant Lease Allowances							
			1,231,523	1,231,523	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287415	205.200	M&S Inventory Write-off							
			3,231,000	3,231,000	0	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417	605.710	Reverse Accrued Final Reclamation							
			1,349,810	1,349,810	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430	505.125	Accrued Royalties							

287479	105.221	Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	144,815	144,815	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	122,716	122,716	0	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	541,711	541,711	0	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	70,269	70,269	0	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5					
Subtotal - p234			541,859,342	507,204,186	135,938	0	0	34,519,218	
Less FASB 109 Above if not separately removed			8,489,111	8,489,111	0	0	0	0	
Less FASB 106 Above if not separately removed			4,130,208	0	0	0	0	4,130,208	
Total			529,240,023	498,715,075	135,938	0	0	30,389,010	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	-----	Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273			(306,993,377)	(306,993,377)	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total			(306,993,377)	(306,993,377)	0	0	

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

PacifiCorp

**Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282**

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	144,343	144,343	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(47,380,346)	(47,380,346)	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	231,316,204	231,316,204	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,965,864,232	2,965,864,232	0	0	Book-tax difference for book depreciation.

287605	105.470	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	50,466,876	0	0	(50,466,876)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	0	(3,544,255)	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	0	1,222,372	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	582,847	582,847	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	105.139	Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,374,777	0	0	0	19,374,777	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(46,635)	(46,635)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.

287605	105.131	Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,988,058	31,988,058	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	352,661,298	352,661,298	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	333,341	333,341	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	262,597	262,597	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(3)	(3)				
Subtotal - p275			(4,518,977,543)	(3,220,349,931)	(1,074,944,574)	15,511,710	(239,194,748)	
Less FASB 109 Above if not separately removed			(261,127,630)	(261,127,630)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846	415.416	Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	687,890	687,890	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(30,995,891)	(30,995,891)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Wyoming rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.

							Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(999,098)	(999,098)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	635,797	635,797	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	SAP account used for financial statement presentation purposes to
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of
287942	430.112	RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(107,469)	(107,469)	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(831,466)	0	0	0	(831,466) Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287584	415.827	RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287860	415.855	RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts.
287899	415.878	RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287857	415.545	RA - WA Merwin Project	1,302	1,302	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.

287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341	910.530	Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(56,482)	(56,482)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to
287669	210.180	Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909	210.195	Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513
287665	210.130	Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(18,108)	(18,108)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,125,928,314)	3,458,234	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,141,706,386)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,905,420	(17,838,739)	(1,090,741,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,141,706,386)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
287414 505.414 Accrued Retention Bonus		393,386	0	0	0	393,386	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.560 Pension		28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		3,961,171	0	0	0	3,961,171	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)		367,324	0	0	0	367,324	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.200 Deferred Comp. Accrual		2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual		453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasach workers comp reserve		702,502	0	0	0	702,502	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.150 FAS 112 Book Reserve - Post		6,718,941	0	0	0	6,718,941	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued CIC Severance		0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.830 Western Coal Carr Ret Med Accrual		2,601,508	0	0	0	2,601,508	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.800 FAS 158 Pension Liability		20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158 Post-Retirement Liability		0	0	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability		14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336 730.120 FAS 133 Derivatives - Book		25,620,787	25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.839 NonCurr Liab - Frozen MTM		22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287188 100.121 RL Income Tax Property Flowthru		462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190 100.122 RL Income Tax Property Flowthru - PMI		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.

			273,573	273,573	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287191	705.280	RL Excess Deferred Income Taxes - CA						
			410,336	410,336	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID						
			3,929,552	3,929,552	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287193	705.282	RL Excess Deferred Income Taxes - OR						
			7,367,645	7,367,645	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT						
			369,175	369,175	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA						
			2,960,707	2,960,707	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY						
			4,279	4,279	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC						
			4,531,566	4,531,566	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287198	320.279	RL FAS 158 Post-Retirement						
			308,560	308,560	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267	RL WA Decoupling Mechanism						
			3,546,078	3,546,078	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206	415.710	RL - WA Accelerated Depreciation						
			134,451	134,451	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			477,812	477,812	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			881,089	881,089	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(63,596)	(63,596)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287225	605.103	ARO/Reg Diff - Trojan - WA						
			4,889,497	4,889,497	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287227	705.531	RL UT Solar Feed-in Tariff - NC						
			267,361	267,361	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC						
			1,942,110	1,942,110	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
			4,528,803	4,528,803	0	0	0	Regulatory liability established to record WA Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent						
			983,312	983,312	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			6,096,788	6,096,788	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			60,836	60,836	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			575,018	575,018	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
			0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287239	705.600	RL - OR 2012 GRC Giveback						
			1,855,152	1,855,152	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Lia - OR Inj & Dam Reserve						
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			162,916	162,916	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve						
			1,232,060	1,232,060	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			103,587	103,587	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287259	705.455	RL - Property Insurance Reserve - WY						
			671,331	671,331	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100	RL ITC						
			359,577	359,577	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287268	415.706	RL - 50% Bonus Tax Depr - WY						

			0	0	0	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent							Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent							Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	67,774	67,774	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	396,735	396,735	0	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	158,111	158,111	0	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316	715.720	NW Power Act - WA	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
287320	910.560	SMUD Revenue Imputation-UT	47,527	47,527	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	566,167	566,167	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL - DSM Balance Reclass	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs	388,079	388,079	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	338,824	338,824	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	525,706	525,706	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	65,377	65,377	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	68,835	68,835	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	2,095,143	2,095,143	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	48,231	48,231	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	106,242	106,242	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	986,968	986,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre	(1,635)	(1,635)	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,679,193)	(1,679,193)	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss							

			(236,285)	(236,285)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT						
			(10,938)	(10,938)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY						
			(47,460)	(47,460)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR						
			0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT						
			(4,300)	(4,300)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA						
State Carryforwards			0	0	0	0	0	
287280		DTA State Charitable Contribution Limit	297,073	297,073	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	79,251,025	79,251,025	0	0	0	State net operating loss carryforward for income tax purposes.
			(16,705,101)	(16,705,101)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,105,655	2,105,655	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
287491		DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	0	Oregon state income tax credit carryforward.
			780,629	780,629	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	14,649,480	14,649,480	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	0	Colorado state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0	Arizona state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	384,459	384,459	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
			(632,412)	(632,412)	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual						
287498	425.140	USA Power Accrual	0	0	0	0	0	Accrued liability related to USA Power.
			2,097,050	2,097,050	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages						
Asset Retirement Obligations			0	0	0	0	0	
			49,995,035	49,995,035	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339	105.400	FAS 143 ARO Liability						
Other Deferred Assets:			0	0	0	0	0	
			(15,159,758)	(15,159,758)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287100	-----	Valuation Allowance for State Credit DTA						
			(230,518)	(230,518)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred
287199	220.101	Bad Debt						
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	116,334	116,334	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	455,563	455,563	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,498,688	1,498,688	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab						
			185,519	185,519	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig						
			12,859,705	12,859,705	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg						
			665,397	665,397	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg						
			(923,918)	(923,918)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	-----	Valuation Allowance for DTA						
			0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance						
			262,443	262,443	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab						
			0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank						
			501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve						
287321	100.100	ITC	2,523,216	2,523,216	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection
			137,043	137,043	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease						
			125,199	0	125,199	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission						
			2,768,908	2,768,908	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis						
			0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract						
			0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid						
			0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W						

287349	505.100	Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354	505.150	Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	718,952	718,952	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	88,380	88,380	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			1	1				
Subtotal - p234			836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed			484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed			2,601,508	0	0	0	2,601,508	
Total			349,679,175	328,390,069	125,199	0	21,163,907	

Instructions for Account 190:

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

PacifiCorp

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

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	81,024	81,024	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	156,376,896	156,376,896	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,113,307,614	2,113,307,614	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(16,886,574)	(16,886,574)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(3,132,289)	(3,132,289)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(181,367,891)	(181,367,891)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,063,511	1,063,511	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(158,499,395)	(158,499,395)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
286605	105.136	PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	0	0	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(28,775)	(28,775)	0	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	0	293,718	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	0	0	Reclassification of pollution control facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,156,038	21,156,038	0	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(339,593,180)	(339,593,180)	0	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	306,439	306,439	0	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	162,913	162,913	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(4)	(4)					
Subtotal - p275			(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	(246,685,656)		
Less FASB 109 Above if not separately removed			1,428,574,981	1,428,574,981	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	
Total			(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)		

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

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.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	17,785,014	17,785,014	0	0		Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0		Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	311,999	311,999	0	0		Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0		Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0		Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0		Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0		Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,056,972	1,056,972	0	0		Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	445,650	445,650	0	0		Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0		Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0		Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,558,057)	(24,558,057)	0	0		Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	0		Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0		Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0		Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0		Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0		Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(2,540,760)	(2,540,760)	0	0		Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0		Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0		Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	0	0	0	0		Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	0	0	0	0		Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	0	0	0	0		Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	0	0	0	0		Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.

287581	415.824	RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,467,716)	(1,467,716)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow.
287738	320.270	RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	0	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(83,594)	(83,594)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(4,730,953)	(4,730,953)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.

287977	415.885	RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	0	0	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	Regulatory asset established for the UT Solar incentive program costs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287860	415.855	RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Regulatory asset established for Utah portion of liquidated damages
287899	415.878	RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.

287639	415.510	RA - WA Colstrip #3	(39,571)	(39,571)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287874	720.843	RA Amort - Tax PR Adj OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(784,468)	(784,468)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287341	910.530	Injuries & Damages Accrual - Cash Basis	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
286909	720.815	FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(2,815)	(2,815)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287669	210.180	Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid Surety Bond	0	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., superseded bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513

287665	210.130	Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(184,423)	(184,423)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(9,381)	(9,381)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(19,071)	(19,071)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(7,927)	(7,927)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461,537)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836	Current Asset - Frozen MTM	0	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)				
Subtotal - p277			(272,914,926)	(264,999,240)	0	(6,732,823)	(1,182,863)	
Less FASB 109 Above if not separately removed			(9,381)	(9,381)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

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 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.8693%	39,048,134
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4852%	0
		Net Plant Allocator	
Other Included			
Annual Report	70,926		
3 Total Other Included	70,926	26.8693%	19,057
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		<u>39,067,191</u>
Currently Excluded			
Local Franchise	33,901,588		
Montana Energy License	205,239		
Montana Wholesale Energy	146,233		
Idaho Generation Tax (KWh)	78,800		
Oregon Department of Energy	1,614,478		
Wyoming Wind Generation Tax	1,811,786		
Washington Public Utility Tax	13,451,381		
Other (Navajo Nation, Business & Occupation, Other)	47,308		
5 Subtotal Excluded Taxes	51,256,813		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>196,653,710</u>		
7 Total Other Taxes			
114.14c	196,653,710		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		<i>detail below</i>	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	92,982,484

Detail for selected items above

Miscellaneous General Revenues

Rents - General	170,791
One Utah Center and North Temple office subleases	1,209,540
Parking Rent: Lloyd Center, Portland, Oregon	680,719
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	26,501
Total Miscellaneous General Revenue	2,087,551
Wages & Salary Allocator	8.49%
Total Allocated Miscellaneous General Revenue	177,133

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	349,760,384
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.07%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	286,984,323

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(993,690)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,317,657)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			64,093,718
137	Total Income Taxes				62,776,061

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	206.58b	Footnotes	2016	6,051,719,907	-
2	January	Monthly Balances		2017	6,052,647,589	
3	February	Monthly Balances		2017	6,054,500,728	
4	March	Monthly Balances		2017	6,059,997,451	
5	April	Monthly Balances		2017	6,096,051,447	
6	May	Monthly Balances		2017	6,116,626,107	
7	June	Monthly Balances		2017	6,126,198,370	
8	July	Monthly Balances		2017	6,133,854,927	
9	August	Monthly Balances		2017	6,149,335,759	
10	September	Monthly Balances		2017	6,155,856,079	
11	October	Monthly Balances		2017	6,167,792,394	
12	November	Monthly Balances		2017	6,207,459,519	
13	December	207.58g		2017	6,222,285,657	-
15 14	Transmission Plant In Service	(line 13)	(Note M)	Projection	6,222,285,657	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b		2016	6,582,809,079	-
16	January	Monthly Balances		2017	6,595,971,129	
17	February	Monthly Balances		2017	6,608,302,489	
18	March	Monthly Balances		2017	6,621,113,796	
19	April	Monthly Balances		2017	6,631,706,813	
20	May	Monthly Balances		2017	6,657,749,048	
21	June	Monthly Balances		2017	6,671,918,115	
22	July	Monthly Balances		2017	6,688,061,553	
23	August	Monthly Balances		2017	6,708,124,888	
24	September	Monthly Balances		2017	6,721,948,959	
25	October	Monthly Balances		2017	6,734,360,444	
26	November	Monthly Balances		2017	6,751,320,980	
27	December	206.75g		2017	6,781,903,360	-
28	Distribution Plant In Service	(line 27)		Projection	6,781,903,360	
Calculation of Intangible Plant In Service						
29	December	204.5b		2016	884,188,667	-
30	December	204.5g		2017	936,922,782	-
19 31	Intangible Plant In Service	(line 30)	(Note N)	Projection	936,922,782	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b		2016	1,177,924,891	-
33	December	207.99g		2017	1,230,870,807	-
18 34	General Plant In Service	(line 33)	(Note N)	Projection	1,230,870,807	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		2016	12,367,792,103	-
36	January	Monthly Balances		2017	12,373,792,063	
37	February	Monthly Balances		2017	12,377,755,562	
38	March	Monthly Balances		2017	12,352,898,925	
39	April	Monthly Balances		2017	12,357,752,338	
40	May	Monthly Balances		2017	12,411,263,582	
41	March	Monthly Balances		2017	12,401,124,175	
42	April	Monthly Balances		2017	12,404,868,964	
43	August	Monthly Balances		2017	12,405,291,596	
44	September	Monthly Balances		2017	12,402,839,446	
45	October	Monthly Balances		2017	12,406,426,943	
46	November	Monthly Balances		2017	12,413,180,942	
47	December	204.46g		2017	12,487,001,483	-
48	Production Plant In Service	(line 47)		Projection	12,487,001,483	
49	Electric Plant Sold	207.102g			0	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	27,658,984,089	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219,25c		2016	1,593,178,784	-
52	January	Monthly Balances		2017	1,601,151,321	
53	February	Monthly Balances		2017	1,608,801,140	
54	March	Monthly Balances		2017	1,616,483,921	
55	April	Monthly Balances		2017	1,624,880,615	
56	May	Monthly Balances		2017	1,632,723,972	
57	June	Monthly Balances		2017	1,640,908,679	
58	July	Monthly Balances		2017	1,648,959,683	
59	August	Monthly Balances		2017	1,656,125,816	
60	September	Monthly Balances		2017	1,663,134,561	
61	October	Monthly Balances		2017	1,670,454,964	

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Attachment 5 - Cost Support

62	November	Monthly Balances		2017	1,673,650,298	
63	December	219.25c		2017	1,680,313,619	
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,680,313,619	Appendix A input
Calculation of Distribution Accumulated Depreciation		Source		Year	Balance	
65	December	Prior year 219.26c		2016	2,679,105,243	Adjusted 106b
66	January	Monthly Balances		2017	2,685,148,622	
67	February	Monthly Balances		2017	2,696,484,876	
68	March	Monthly Balances		2017	2,704,798,257	
69	April	Monthly Balances		2017	2,715,021,349	
70	May	Monthly Balances		2017	2,722,787,706	
71	June	Monthly Balances		2017	2,732,197,208	
72	July	Monthly Balances		2017	2,740,804,921	
73	August	Monthly Balances		2017	2,749,349,167	
74	September	Monthly Balances		2017	2,757,547,628	
75	October	Monthly Balances		2017	2,766,417,713	
76	November	Monthly Balances		2017	2,775,218,568	
77	December	219.26c		2017	2,782,769,276	Adjusted 106b
78	Distribution Accumulated Depreciation	(line 77)		Projection	2,782,769,276	
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance	
79	December	Prior year 200.21c		2016	550,535,864	
80	December	200.21c		2017	580,005,315	
8 81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	580,005,315	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance	
82	December	Prior year 219.28c		2016	434,527,790	
83	December	219.28c		2017	461,124,272	
26 84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	461,124,272	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance	
85	December	Prior year 219.20 through 219.24		2016	4,287,973,863	
86	January	Monthly Balances		2017	4,321,459,966	
87	February	Monthly Balances		2017	4,351,537,059	
88	March	Monthly Balances		2017	4,373,195,570	
89	April	Monthly Balances		2017	4,409,364,569	
90	May	Monthly Balances		2017	4,435,821,336	
91	June	Monthly Balances		2017	4,455,235,330	
92	July	Monthly Balances		2017	4,482,634,510	
93	August	Monthly Balances		2017	4,512,735,963	
94	September	Monthly Balances		2017	4,541,473,891	
95	October	Monthly Balances		2017	4,574,300,094	
96	November	Monthly Balances		2017	4,605,088,464	
97	December	219.20 through 219.24		2017	4,636,434,747	
98	Production Accumulated Depreciation	(line 97)		Projection	4,636,434,747	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,560,641,915	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,140,647,229	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	(Note N)	Prior Year 227.16c	0	
			Current Year 227.16c	0	
			Appendix A input Projection	0	current end-of-year balance
42	Construction Materials & Supplies	(Note N)	Prior Year 227.5c	142,252,190	
			Current Year 227.5c	150,015,776	
			Appendix A input Projection	150,015,776	current end-of-year balance
45	Transmission Materials & Supplies	(Note N)	Prior Year 227.8c	715,287	
			Current Year 227.8c	381,386	
			Appendix A input Projection	381,386	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c	(3,698,228)	Net Plant Allocator 26.87%	(993,690)
	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes	254,159		
		Current end of year balance 266 footnotes	148,165		

PacifiCorp
Attachment 5 - Cost Support

35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	201,162	26.87%	54,051	(enter negative in Appendix A)
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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	23,502,790	3,657,534	19,845,256	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	26,134,386	3,657,534	22,476,852	Detail for transmission-related value on Attachment 12
23		(Notes B & L)	Appendix A input		3,657,534		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 pages 335 - 335.1				Included	Excluded	
			Total			
	Page 335, Line 1 (Industry Association Dues)					
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000		25,000	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
	National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
	National Coal Transportation Association	component of 335 Ln 1b	1,850		1,850	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104,000		104,000	
	National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
	North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
	North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,000		1,000	
	Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1,084	
		Page 335, Line 1 Subtotal	1,115,015			
	Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)					
	Lines 9 - 20	Page 335, Lines 9 - 20	130,667		130,667	
	National Safety Council	Page 335, Line 21	6,035	6,035		
	Lines 22-42	Page 335, Lines 22 - 42	354,862		354,862	
	Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
	Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
	Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
	General: Other	Page 335.1, Line 17	2,530		2,530	
63	Total	(Note C)	Appendix A Input		787,865	
	PBOP					
	Authorized filed PBOP expense		Annual Update Informational Filing		(11,307,062)	
	Actual PBOP expense		Attachment 17 total		(11,307,062)	
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection	0	Authorized Filled Expense minus Actual Expense
	Property Insurance					
	Property Insurance Account 924		323,185b		5,579,593	
70	Total	(Note F)	Appendix A Input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expenses							
	Federal Energy Regulatory Commission:						
	Annual Fee		350.37d	1,932,452	1,932,452		
	Annual Fee - hydro		350.38d	2,798,781		2,798,781	
	Transmission Rate Case		350.39d	664,023	664,023		
	Other Regulatory		350.40d	92,209	980,837	2,366	
67	Total		sum	5,487,465	3,577,312	2,801,147	

Safety Related Advertising Cost Support

PacifiCorp
Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	1,435	0	1,435	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				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	1,435	0	1,435	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M		321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching		321.84b	0			
	(561.1) Load Dispatch-Reliability		321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System		321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development		321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565		321.96b	134,473,119	0	134,473,119	

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			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,468,174	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						
50	Network Upgrade Balance	(Note N)		(27,365,546)		
				(23,263,584)		
				(23,263,584)	current end-of-year balance	

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	106,777,986		
	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	106,777,986	Appendix A Input	
General Plant						
	Depreciation expense (403)	(Note H)	336.10b	38,785,821		
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064		
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885	Appendix A Input	
Intangible plant						
	Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602		
	Amortization of other electric plant (405)	(Note H)	336.1e	0		
78	Total Intangible Amortization	(Note H)	sum	40,052,602	Appendix A Input	

PacifiCorp
Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.	
61 Total	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)										
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Total (Segments B-H)	Monthly Additions Transmission CWP (Gateway only)	Weighting	Other Transmission PIS Amount (A x L)	Amount (J x L)	Other Transmission PIS (M / I3)	(N / I3)	Transmission CWP Amount (K x L)	Transmission CWP (O / I3)	Input/Total
CWIP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	3,817,934.59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-
Feb	5,976,256	-	66	-	-	-	-	-	-	-	-	66	-	-	-	-	-	-	-	-	-	12	45,815,215	-	3,524,247.31	-	-	-	-	-
Mar	6,869,209	-	-	-	-	-	-	-	-	-	-	-	68,692,093	-	-	-	-	-	-	-	-	11	65,738,818	731	5,056,832	56	-	-	-	-
Apr	30,113,037	-	-	-	-	-	-	-	-	-	-	-	271,017,334	-	-	-	-	-	-	-	-	10	68,692,093	-	5,284,007	-	-	-	-	-
May	16,262,523	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	271,017,334	-	20,847,467	-	-	-	-	-
Jun	5,893,213	-	100,000	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	8	130,100,187	800,000	10,007,707	61,538	-	-	-	-
Jul	9,239,584	-	100,000	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	7	41,252,493	700,000	3,173,269	53,846	-	-	-	-
Aug	9,334,716	-	100,000	-	-	-	-	-	-	-	-	100,000	-	-	-	-	-	-	-	-	-	6	55,437,502	600,000	4,264,423	46,154	-	-	-	-
Sep	7,520,124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	46,673,579	-	3,590,275	-	-	-	-	-
Oct	10,000,760	-	-	-	3,428,994	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	30,080,494	-	2,313,884	-	-	-	-	-
Nov	16,710,360	-	2,000,000	-	-	-	-	-	-	-	-	3,428,994	-	-	-	-	-	-	-	-	-	3	30,002,281	10,286,981	2,307,868	791,306	-	-	-	-
Dec	68,757,692	-	-	-	-	-	-	-	-	-	-	2,000,000	-	-	-	-	-	-	-	-	-	2	33,420,721	4,000,000	2,570,825	307,692	-	-	-	-
Total	190,495,410	-	2,300,066	-	-	3,428,994	-	-	-	-	-	5,729,060	-	-	-	-	-	-	-	-	-	1	68,757,692	-	5,289,053	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)																		886,988,408	16,387,712	68,229,878	1,260,593	-	-							

(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWP	Transmission CWP	Input/Total
Amount (A x L)	Amount (J x L)	(M / I3)	(N / I3)	Amount (K x L)	(O / I3)	
-	-	-	-	-	-	-
45,815,215	-	3,524,247.31	-	-	-	-
65,738,818	731	5,056,832	56	-	-	-
68,692,093	-	5,284,007	-	-	-	-
271,017,334	-	20,847,467	-	-	-	-
130,100,187	800,000	10,007,707	61,538	-	-	-
41,252,493	700,000	3,173,269	53,846	-	-	-
55,437,502	600,000	4,264,423	46,154	-	-	-
46,673,579	-	3,590,275	-	-	-	-
30,080,494	-	2,313,884	-	-	-	-
30,002,281	10,286,981	2,307,868	791,306	-	-	-
33,420,721	4,000,000	2,570,825	307,692	-	-	-
68,757,692	-	5,289,053	-	-	-	-
886,988,408	16,387,712	68,229,878	1,260,593	-	-	-

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

49,490,471

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

Estimated Life			58
Estimated Depreciation for Attachment 7			
Jan	11.5	-	-
Feb	10.5	-	1
Mar	9.5	-	-
Apr	8.5	-	-
May	7.5	-	1,078
Jun	6.5	-	934
Jul	5.5	-	790
Aug	4.5	-	-
Sep	3.5	-	-
Oct	2.5	-	12,317
Nov	1.5	-	4,310
Dec	0.5	-	-
Total Estimated Depreciation for Attachment 7			19,430

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	9.6506%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	10.1739%
5	C		Line B less Line A	0.5233%
6	FCR if CIAC			
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.5893%

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

Columns and rows may be added to accommodate more projects

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-I)			Transmission PIS Projection (Energy Gateway Segment B-I)			Total	Incentive		Transmission Incentive Credit (incentive minus without)	
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Charged	Without Incentive		
8 Useful life of the project															
9 "Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"	No				58.00			58.00							
10 Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50							
11 line 7 above if "Yes" on line 13	9.6506% ROE	9.6506%			9.6506%			9.6506%							
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	9.6506%			9.9122%			9.9122%							
13 13 Month Net Plant or CWIP Balance	Investment	-			1,463,059,094			1,250,878							
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-			25,225,157			19,430							
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	32,555,679	-	-	-	\$ 32,555,679		\$ 32,555,679		
16	W Increased ROE	2010	-	-	287,225,425	4,836,783	33,307,231	-	-	-	\$ 33,307,231	\$ 33,307,231	\$ 32,555,679	\$ 751,553	
17	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	89,399,404	-	-	-	\$ 89,399,404		\$ 89,399,404		
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	91,451,112	-	-	-	\$ 91,451,112	\$ 91,451,112	\$ 89,399,404	\$ 2,051,708	
19	W 9.8 % ROE	2012	-	-	785,864,997	13,960,855	89,801,320	-	-	-	\$ 89,801,320		\$ 89,801,320		
20	W Increased ROE	2012	-	-	785,864,997	13,960,855	91,857,610	-	-	-	\$ 91,857,610	\$ 91,857,610	\$ 89,801,320	\$ 2,056,290	
21	W 9.8 % ROE	2013	-	-	1,039,140,449	18,682,869	118,965,863	-	-	-	\$ 118,965,863		\$ 118,965,863		
22	W Increased ROE	2013	-	-	1,039,140,449	18,682,869	121,684,873	-	-	-	\$ 121,684,873	\$ 121,684,873	\$ 118,965,863	\$ 2,719,010	
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	133,473,789	-	-	-	\$ 133,473,789		\$ 133,473,789		
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	136,519,649	-	-	-	\$ 136,519,649	\$ 136,519,649	\$ 133,473,789	\$ 3,045,860	
25	W 9.8 % ROE	2015	-	-	1,350,166,903	24,782,100	155,080,926	-	-	-	\$ 155,080,926		\$ 155,080,926		
26	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	158,613,765	-	-	-	\$ 158,613,765	\$ 158,613,765	\$ 155,080,926	\$ 3,532,840	
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	170,579,953	-	-	-	\$ 170,579,953		\$ 170,579,953		
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	174,408,186	-	-	-	\$ 174,408,186	\$ 174,408,186	\$ 170,579,953	\$ 3,828,233	
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	168,426,835	-	-	-	\$ 168,426,835		\$ 168,426,835		
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	172,194,479	-	-	-	\$ 172,194,479	\$ 172,194,479	\$ 168,426,835	\$ 3,767,644	
31	W 9.8 % ROE	2018	-	-	1,413,351,783	27,214,238	163,610,766	1,250,878	19,430	140,147	\$ 163,750,913		\$ 163,750,913		
32	W Increased ROE	2018	-	-	1,413,351,783	27,214,238	167,308,935	1,250,878	19,430	143,420	\$ 167,452,354	\$ 167,452,354	\$ 163,750,913	\$ 3,701,442	
33	W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	\$ -		\$ -		
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
35	W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	\$ -		\$ -		
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
37	W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	\$ -		\$ -		
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	\$ -		\$ -		
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	\$ -		\$ -		
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	\$ -		\$ -		
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	\$ -		\$ -		
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	\$ -		\$ -		
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	\$ -		\$ -		
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	\$ -		\$ -		
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	\$ -		\$ -		
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
55	----	----	-	-	-	-	-	-	-	-	\$ -		\$ -		
56	----	----	-	-	-	-	-	-	-	-	\$ -		\$ -		

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2016

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11,477,181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	2,043,237.13	3.59%	398,763.70	4.21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4.66%	107,633.85	1.93%	219,551.19	3.17%	
25	302	Franchises and Consents															6.66%
26	303	Miscellaneous Intangible Plant															4.07%
27	390.1	Leasehold Improvements - Gen															4.75%

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 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	f	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f14	f15	f16	f17		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	Total NFO
RS / SA																			
Jan	8,622	9,24	3,30	30,25	1,39	0,36	-	20,19	18,21	7,28	47,32	-	-	12,86	1,86	346,69	107,00	-	606
Feb	8,083	8,26	3,23	27,42	1,19	0,38	-	26,28	17,65	7,27	46,69	-	-	15,53	1,50	239,07	92,00	-	486
March	7,584	7,39	3,09	25,58	1,11	0,24	-	19,25	15,82	6,48	42,88	0,10	-	14,79	1,46	247,50	78,00	-	464
April	7,128	6,37	3,19	22,30	0,81	0,14	-	15,89	17,13	5,53	35,24	0,25	1,03	15,50	1,25	178,97	34,00	2,00	340
May	7,683	5,09	3,02	12,40	0,30	0,14	-	16,93	19,74	5,72	33,28	0,47	1,82	16,74	2,01	123,22	57,00	2,00	300
Jun	10,062	5,98	3,49	11,16	0,36	0,19	-	26,24	22,53	6,79	50,77	0,45	3,28	17,70	1,88	163,78	70,00	2,00	387
Jul	10,277	6,12	3,68	13,76	0,43	0,04	-	20,71	25,15	7,17	49,85	0,62	3,10	18,07	1,61	179,13	77,50	2,00	409
Aug	9,873	7,03	3,43	12,95	0,36	0,11	-	19,28	26,62	5,11	55,04	0,60	3,03	18,64	1,56	157,84	74,50	2,00	388
Sept	8,892	5,97	2,93	10,96	0,31	-	-	18,27	23,50	6,58	45,16	0,53	2,77	18,40	1,39	134,83	65,00	2,00	339
Oct	7,363	5,78	2,86	16,47	0,09	0,16	0,01	15,26	19,63	6,30	36,44	0,18	0,66	19,19	0,99	181,22	65,00	2,00	372
Nov	8,010	5,63	3,14	23,92	1,02	0,12	0,16	18,32	17,41	6,38	43,63	-	-	19,82	1,57	201,29	82,00	2,00	426
Dec	8,414	5,91	3,23	27,55	1,23	0,18	0,15	21,76	17,35	7,21	48,12	-	0,01	20,13	1,57	268,87	96,00	2,00	521
Total	101,991	78,77	38,59	234,72	8,60	2,06	0,32	238,38	240,74	77,82	534,42	3,20	15,70	207,37	18,65	2,422,41	898,00	18,00	5,038
Avg 12CP	8,499	6,56	3,22	19,56	0,72	0,17	0,03	19,87	20,06	6,49	44,54	0,27	1,31	17,28	1,55	201,87	74,83	1,50	420

Other Service					j
j1	j2	j3	j4		
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administration RS 262/263		Total OS
403	84	74	342		904
369	72	86	303		830
343	74	74	277		768
343	50	101	258		752
452	74	101	302		930
727	148	130	323		1,329
768	174	132	316		1,391
736	154	126	332		1,348
671	141	114	303		1,229
416	79	70	269		834
387	76	72	302		837
440	79	71	308		898
6,057	1,205	1,151	3,636	-	12,048
505	100	96	303	-	1,004

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																				g			
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD Utility District LTP	Sacramento Municipal Project LTP	Salt River Project LTP	People's Utility District LTP	Evergreen Biopower, LLC LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	City of Roseville LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874	-	SA 700	SA 701	SA 702	SA 749	SA 881			
Jan	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	-	3,624
Feb	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	-	3,624
March	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674
April	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674
May	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832
Nov	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674
Dec	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	1,200	600	1,800	500	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	100	50	150	42	3,731

Network & OS	1% growth	Behind-the-Meter	Network Load
10,132	10,235	197	10,433
9,399	9,496	224	9,720
8,815	8,906	298	9,205
8,913	8,304	219	8,522
11,777	9,005	252	9,257
11,777	11,898	281	12,179
12,076	12,200	283	12,483
11,609	11,728	307	12,035
10,460	10,568	309	10,877
8,569	8,657	259	8,916
9,274	9,369	262	9,631
9,834	9,934	237	10,171
119,077	120,299	3,129	123,428
9,923	10,025	261	10,286

Divisor
14,057
13,344
12,879
12,197
12,931
16,011
16,315
15,866
14,709
12,748
13,305
13,845
168,206
14,017

PacifiCorp
Attachment 9a1 - Load (Current Year)
2017

Column			OATT (Part III - Network Service)																	f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4		
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	Total OS
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

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

2016

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Calpine Energy Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
Jan	4	18	8,342	5.54	3.17	26.83	1.17	0.32	-	14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50	-	-	141
Feb	2	8	8,068	5.65	3.33	27.08	1.14	0.37	-	15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65	-	-	140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	-	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61	-	-	127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	-	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52	-	-	108
May	31	17	7,463	4.89	3.20	12.88	0.29	-	-	8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47	-	-	111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29	-	14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50	-	-	137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08	-	13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08	-	13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32	-	-	16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06	-	0.05	-	13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-	-	15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	-	-	19.97	19.15	10.89	53.03	-	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2	-	166	264	117	524	4	16	195	20	1,154	430	3,223

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS	
			Western Area Power UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/263	APS OS RS 436	
Jan	4	18	413	85	65	349	-	912
Feb	2	8	387	67	88	350	-	892
March	29	8	331	77	95	257	-	760
April	14	10	361	77	113	246	-	798
May	31	17	457	56	127	286	-	927
Jun	28	16	697	126	99	307	-	1,229
Jul	28	17	784	173	115	320	-	1,392
Aug	16	17	742	151	111	335	-	1,339
Sept	1	15	644	111	94	271	-	1,119
Oct	19	8	339	61	67	231	-	698
Nov	30	18	382	86	72	336	-	876
Dec	19	18	445	86	49	317	-	897
Total			5,982	1,155	1,097	3,605	-	11,838

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

2015

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789				
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	-	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	-	-	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	-	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-	-	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	-	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	-	-	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	-	-	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	-	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-	-	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	-	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-	-	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	-	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	-	-	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	-	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	-	-	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	-	-	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	-	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	-	-	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	-	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	-	-	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	-	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	-	-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

Column			Other Service				j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	
Jan	2	18	377	93	79	338	888
Feb	23	8	326	74	77	252	728
March	4	8	358	65	68	267	758
April	15	8	365	39	89	209	703
May	31	18	394	78	99	282	852
Jun	29	16	787	172	170	321	1,450
Jul	2	16	768	176	146	283	1,373
Aug	13	16	697	144	139	344	1,323
Sept	1	16	677	128	134	311	1,250
Oct	1	17	537	119	101	308	1,065
Nov	30	18	417	78	72	254	822
Dec	28	18	442	81	101	294	919
Total			6,146	1,246	1,275	3,463	12,130

PacifiCorp
Attachment 9b - Load Divisor for True up
2017

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746		BPA Idaho Falls NFO SA 747
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640,000	
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496,433	
March	1	8	7,714	10.56	3.29	23.00	1.20	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474,108	
April	3	8	7,156	8.51	3.28	25.45	1.08	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357,037	
May	30	17	8,096	6.33	2.65	11.53	0.33	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321,614	
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	399,887	
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422,430	
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405,843	
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346,849	
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401,361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	404,678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502,724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

Other Service					
j1	j2	j3	j4	j5	j
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administra 262/RS	APS OS RS 436	Total OS
420	75	78	339	-	912
395	76	92	306	-	870
339	79	60	306	-	785
302	33	99	320	-	754
506	90	78	339	-	1,012
698	145	122	342	-	1,307
752	173	136	346	-	1,407
770	167	128	316	-	1,381
692	184	114	328	-	1,318
373	57	41	268	-	739
362	64	72	315	-	813
434	69	62	314	-	879
6,042	1,214	1,081	3,839	-	12,176
504	101	90	320	-	1,014.63

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																		g			
Customer Class RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	Total LTP
			PacifiCorp LTP Various	Basin LTP SA 818	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Eugene Water & Electric Board LTP SA 780	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Thermo No 1 (CRYQ) LTP SA 568	Powerex LTP SA 169	NextEra: LTP SA 733	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 751	Salt River Project LTP SA 809	Clatskanie Peoples Utility District LTP SA 800	Losses LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP 748	Powerex LTP 749		
Jan			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
Feb			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
March			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
April			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
May			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
Jun			2,629	-	50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783
Jul			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Aug			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Sept			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Oct			2,569	-	50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709
Nov			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Dec			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Total			30,823	-	600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836
Avg 12CP			2,569	-	50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653

Total & OS	Behind-the Meter	Total Load	+ OS + LTP
10,768	178	10,946	14,464
9,509	244	9,753	13,271
8,973	318	9,291	12,809
8,267	174	8,441	12,066
9,429	160	9,589	13,214
11,383	255	11,638	15,421
12,039	257	12,297	16,068
11,119	233	11,352	15,124
8,433	203	8,635	12,344
8,841	306	9,147	12,760
9,669	221	9,890	13,504
120,552	2,811	123,363	167,199
10,046	234	10,280	13,933

Divisor

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(426,618,312)
1110000	146200	A/Amort-Oth Intang	(122,277,057)
1110000	146201	A/Amort-Hydr-Klamath	1,553,321
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)
Attachment 5 input: Total Accumulated Amortization			(580,005,314)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,216,270	\$ 1,657,444	\$ 1,936,857			\$ 1,936,857	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$ 3,676,147	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410,123	\$ 351,001	\$ 380,562	\$ 380,562			
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184,617	\$ 198,511				\$ 198,511
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518				\$ 1,287,518
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 12,337,354	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 606,916	\$ 572,765	\$ 589,841	\$ 589,841			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 37,666	\$ 42,632	\$ 40,149			\$ 40,149	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1,037	\$ -	\$ 518	\$ 518			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntrngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192,500	\$ 219,375	\$ 219,375			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 60,994	\$ 30,497				\$ 30,497
	132825	Prepaid LGIA Transmission	Other	\$ 242,135	\$ -	\$ 121,068	\$ 121,068			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 1,026,483	\$ 1,123,171				\$ 1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 947,627	\$ 1,020,458	\$ 984,043	\$ 984,043			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,160,557	\$ 3,144,990	\$ 3,152,774	\$ 3,152,774			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 267,490	\$ 333,370	\$ 300,430	\$ 300,430			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			
	132910	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712				\$ 11,914,712
	132926	Prepaid Royalties	Other	\$ 68,456	\$ -	\$ 34,228	\$ 34,228			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (121,168)	\$ (100,095)	\$ (110,632)			\$ (110,632)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,487,117)	\$ (2,642,448)	\$ (2,064,782)	\$ (2,064,782)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,608,285	\$ 2,742,543	\$ 2,175,414	\$ 2,175,414			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 91,333	\$ 16,278	\$ 53,806	\$ 53,806			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 65,837,449	\$ 75,998,325	\$ 70,917,887	\$ 38,440,935	\$ -	\$ 17,922,541	\$ 14,554,410

Allocator
 Total Allocated to Transmission by Category

	0.000%	100.000%	26.869%	8.485%
\$	-	-	4,815,669	1,234,969

Appendix A input: Total Allocated to Transmission **\$ 6,050,638**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,093,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,041,475,000	7,041,475,000	7,041,475,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10,464,531	
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398	
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793	
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048	
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	360,014,410	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748	
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	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
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)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861	
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296	
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	(15,266,178)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection	Category	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average		100% Transmission	Plant	Labor	Other		
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(11.1)	(15.2)	(13.1)	Other				(13.138)		
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(7.4)	(10.7)	(9.0)	Other				(9.022)		
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0)	Other				(1.000)		
ST Cetter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000		
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	Other				0.000		
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000		
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.012)		
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000		
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000		
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000		
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.203)		
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other				(1.215)		
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.3)	Other				(3.264)		
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.5)	Other				(2.550)		
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other				(6.162)		
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.6)	Other				(3.628)		
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(1.1)	Labor			(1.127)			
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(19.3)	Other				(19.338)		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	0.0	Labor			0.000			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	18.2	Other				18.240		
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(7.6)	Other				(7.601)		
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.015)		
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Ss	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other				(0.057)		
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904.2	(0.8)	(0.6)	(0.7)	Other				(0.701)		
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	Other				(0.078)		
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.0)	(0.0)	Other				(0.050)		
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other				(0.255)		
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.3)	Other				(0.339)		
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.5)	Other				(0.533)		
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.5)	Other				(1.488)		
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.682)		
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.9)	Other				(2.931)		
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.2)	Other				(0.202)		
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000		
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.7)	Labor			(0.676)			
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(0.1)	Labor				(0.108)		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.8)	Labor				(1.790)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(2.1)	Labor				(2.122)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	0.0	Labor				0.000		
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(2.7)	Labor			(2.711)			
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.8)	(1.7)	(1.8)	Labor				(1.759)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.1)	Labor				(2.076)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor				(0.029)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.5)	Labor				(3.546)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor				(0.127)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor				(15.192)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.1)	Labor				(6.122)		
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.9)	(1.8)	(1.9)	Other				(1.884)		
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)	(1.2)	(0.9)	Labor			(0.928)			
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(58.3)	Labor				(58.322)		
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	20.3	20.2	20.3	Labor				20.270		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.0)	Labor				(29.008)		
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor				(2.951)		
Totals							(156.8)	(176.0)	(166.4)				0.000	0.000	(108.324)	(58.106)

Allocators	100.000%	23.413%	8.485%	0.000%	
Total (\$ millions)	0.000	0.000	(9.191)	0.000	(9.191)

Appendix A input

(9,191,451)

PacifiCorp

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	0
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(610)
Attachment 5 input: Total PBOP		(11,307,062)

Notes:

Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

PACIFICORP

Enclosure 3

Calculation of True-Up for the preceding calendar year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up 2017 Form 1 data True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	26,634,206
2	Total Wages Expense		354.28b	356,448,651
3	Less A&G Wages Expense		354.27b	42,557,961
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	27,308,153,936
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,279,031,667
8	Accumulated Amortization	(Note N)	Attachment 5	565,270,590
9	Total Accumulated Depreciation		(Line 7 + 8)	9,844,302,257
10	Net Plant		(Line 6 - Line 9)	17,463,851,680
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,302,098,182
12	Gross Plant Allocator		(Line 11 / Line 6)	23.0777%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,576,845,261
14	Net Plant Allocator		(Line 13 / Line 10)	26.2075%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,122,640,457
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	6,122,640,457
18	General Plant	(Note N)	Attachment 5	1,204,397,849
19	Intangible Plant	(Note N)	Attachment 5	910,555,725
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,114,953,574
21	Wage & Salary Allocator		(Line 5)	8.4852%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	179,457,725
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,305,755,716
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,639,289,798
26	Accumulated General Depreciation	(Note N)	Attachment 5	447,826,031
27	Accumulated Amortization	(Note N)	(Line 8)	565,270,590
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,013,096,621
29	Wage & Salary Allocator		(Line 5)	8.4852%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	85,963,123
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,725,252,921
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,580,502,795
Adjustments To Rate Base				

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up	
			2017 Form 1 data	True-up
Accumulated Deferred Income Taxes				
33		Attachment 1A		(1,116,290,225)
CWIP for Incentive Transmission Projects				
34	(Note O)	Attachment 6		0
ITC Adjustment				
35		Attachment 5		(52,720)
Unfunded Reserves				
36		Attachment 16		(10,215,776)
Prepayments				
37	(Note K & N)	Attachment 11		5,932,025
Abandoned Plant				
38	(Note O)			0
Materials and Supplies				
39	(Note N)	Attachment 5		0
40		(Line 5)		8.4852%
41		(Line 39 * Line 40)		0
42	(Note N)	Attachment 5		146,133,983
43		(Line 5)		8.4852%
44		(Line 42 * Line 43)		12,399,739
45	(Note N)	Attachment 5		548,337
46		(Line 41 + Line 44 + Line 45)		12,948,075
Cash Working Capital				
47		(Line 75)		73,541,476
48	(Note S)	Zero		0.0%
49		(Line 47 * Line 48)		0
Network Upgrade Balance				
50	(Note N)	Attachment 5		(25,314,565)
51		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,132,993,185)
52		(Line 32 + Line 51)		3,447,509,610
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5		204,853,614
54		Attachment 5		10,636,891
55		Attachment 5		134,473,119
56		(Lines 53 - 55)		59,743,604
Allocated Administrative & General Expenses				
57		323.197b		134,499,331
58		Attachment 5		0
59		323.185b		5,579,593
60		Attachment 5		0
61	(Note D)	323.189b		22,853,804
62		323.191b		1,435
63	(Note C)	Attachment 5		787,865
64		(Line 57 - Sum (Lines 58 to 63))		105,276,634
65		(Line 5)		8.4852%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
				2017 Form 1 data True-up
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,917
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,577,312
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,577,312
70	Property Insurance Account 924	(Note F)	Attachment 5	5,579,593
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	5,579,593
73	Gross Plant Allocator		(Line 12)	23.0777%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,287,643
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,541,476
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885
78	Intangible Amortization	(Note H)	Attachment 5	40,052,602
79	Total		(Line 77 + Line 78)	79,873,487
80	Wage & Salary Allocator		(Line 5)	8.4852%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	38,104,944
85	Total Taxes Other than Income Taxes		(Line 84)	38,104,944
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,046,645,769
87	Less Account 222 Reacquired 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	7,046,645,769
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824
Long Term Debt Cost				

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
					2017 Form 1 data
					True-up
97	Accounts 427 and 430 Long Term Interest Expense		(Notes R & T)	Attachment 14	360,014,410
98	Less Hedging Expense		(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense		(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt		(Note T)	Attachment 14	639,595
101	Less Account 429 Amortized Premium		(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt		(Note T)	Attachment 14	0
103	Total Long Term Debt Cost			Sum Lines 97 through 102	364,764,953
Preferred Stock and Dividend					
104	Account 204 Preferred Stock Issued			Attachment 14	2,397,600
105	Less Account 217 Reacquired 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	2,397,600
111	Preferred Dividend			Attachment 14 (Enter positive)	161,902
Common Stock					
112	Proprietary Capital			Attachment 14	7,497,597,604
113	Less: Total Preferred Stock			(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings			Attachment 14	116,833,919
115	Less: Account 219			Attachment 14	(12,567,851)
116	Total Common Stock			Sum Lines 112 through 115	7,390,933,935
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
				2017 Form 1 data True-up
129	SIT = State Income Tax Rate or Composite	(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)	Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		37.951%
132	T / (1-T)			61.163%
ITC Adjustment				
133	Amortized Investment Tax Credit - Transmission Related		Attachment 5	(969,214)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	Line 133 * (1 / (1 - Line 131))	(1,562,015)
135	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1 - (\text{WCLTD}/\text{ROR})) =$	[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	105,791,280
136	Total Income Taxes		(Line 134 + Line 135)	104,229,266
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,580,502,795
138	Total Adjustment to Rate Base		(Line 51)	(1,132,993,185)
139	Rate Base		(Line 52)	3,447,509,610
140	Total Transmission O&M		(Line 75)	73,541,476
141	Total Transmission Depreciation & Amortization		(Line 83)	113,555,399
142	Taxes Other than Income		(Line 85)	38,104,944
143	Investment Return		(Line 127)	260,609,207
144	Income Taxes		(Line 136)	104,229,266
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	590,040,292
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	6,122,640,457
147	Excluded Transmission Facilities	(Note J)	Attachment 15	170,890,310
148	Included Transmission Facilities		(Line 146 - Line 147)	5,951,750,147
149	Inclusion Ratio		(Line 148 / Line 146)	97.21%
150	Gross Revenue Requirement		(Line 145)	590,040,292
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	573,571,553
Revenue Credits				
152	Revenue Credits		Attachment 3	92,982,484
153	Net Revenue Requirement		(Line 151 - Line 152)	480,589,069
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	590,040,292
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,483,350,659
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.1607%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.7790%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6414%
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)	225,201,820
160	Increased Return and Taxes		Attachment 4	393,276,764
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	618,478,584
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,483,350,659
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.7950%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
				2017 Form 1 data True-up
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.4134%
165	Net Revenue Requirement		(Line 153)	480,589,069
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,566,718
168	Interest on Network Upgrade Facilities		Attachment 5	1,468,174
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	486,623,961
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,933
171	Rate (\$/MW-year)		(Line 169 / 170)	34,925
172	Network Service Rate (\$/MW-year)		(Line 171)	34,925

Notes

- A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.
- B Includes Transmission portion only.
- C Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.
- H No change in ROE will be made absent a filing at FERC.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense.
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.

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
			2017 Form 1 data
			True-up

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.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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	\$573,571,553
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,381,547
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$87,600,937
4	Total Revenue Credits	Line 2 + Line 3	\$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$4,566,718
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$486,623,961
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,933
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$34.925354
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.910446
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.671641
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134328
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.095949
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.40
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.00

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,074,808,636)	1,858,489	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	(1,090,788,886)

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.

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220	720.560 Pension	43,688,849	43,688,849	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0	4,161,744	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0	11,646,259	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

			274,972	274,972	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			1,377,710	1,377,710	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(98,676)	(98,676)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287225	605.103	ARO/Reg Diff - Trojan - WA						
287227	705.531	RL UT Solar Feed-in Tariff - NC	6,015,245	6,015,245	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
			1,209,170	1,209,170	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
287231	705.519	RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	0	Regulatory liability established to record WA Def NPC.
			1,836,865	1,836,865	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			7,608,767	7,608,767	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			156,295	156,295	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
287238	705.420	RL - CA GHG Allowance Rev						
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			210,859	210,859	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	1,177,557	1,177,557	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			33,666	33,666	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY						
287262	100.100	RL ITC	2,963,801	2,963,801	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	175,610	175,610	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
			154,906	154,906	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent						
			198,605	198,605	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent						
			12,913	12,913	0	0	0	Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR						
			104,188	104,188	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass						
			0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR						
			1,247,406	1,247,406	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons						
			852,229	852,229	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities						

			446,030	446,030	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in
287316	715.720	NW Power Act - WA						
			0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287320	910.560	SMUD Revenue Imputation-UT						
287374	100.105	Income Tax WA Flow-through	23,542	23,542	0	0	0	Regulatory liability established for flow-through accounting of income
287389	610.145	RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
			0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY						
			0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID						
			2,061,769	2,061,769	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs						
			600,284	600,284	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	761,145	761,145	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287453	610.143	RL - WA Low Energy Program						
			966,416	966,416	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR						
			98,007	98,007	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA						
			87,669	87,669	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA						
			2,558,143	2,558,143	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476	705.273	RL - Blue Sky Program UT						
			57,733	57,733	0	0	0	Regulatory liability established to record revenues received from
287477	705.274	RL - Blue Sky Program ID						
			214,116	214,116	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY						
			1,098,152	1,098,152	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre						
			(2,523)	(2,523)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre						
			0	0	0	0	0	
State Carryforwards								
287280		DTA State Charitable Contribution Limit	310,658	310,658	0	0	0	Charitable contribution carryforward for state income tax purposes.
			79,743,358	79,743,358	0	0	0	State net operating loss carryforward for income tax purposes.
287437		DTA Net Operating Loss Carryforwrd-State						
			(28,018,906)	(28,018,906)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,104,918	2,104,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
			2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287491		DTA BETC Purchased Credits						
			837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0	Idaho state income tax credit carryforward.
			181,414	181,414	0	0	0	Colorado state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward						
			0	0	0	0	0	Arizona state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward						
			316,327	316,327	0	0	0	California state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward						
			0	0	0	0	0	
			0	0	0	0	0	
Loss Contingencies								

			0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual							
			0	0	0	0	0	0	Accrued liability related to USA Power.
287498	425.140	USA Power Accrual							
			0	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages							
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	77,524,010	77,524,010	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Other Deferred Assets:									
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	158,129	158,129	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	1,753,017	1,753,017	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			570,811	570,811	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab							
			331,401	331,401	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig							
			9,924,217	9,924,217	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg							
			1,075,282	1,075,282	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg							
			(12,229,025)	(12,229,025)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	- - - - -	Valuation Allowance for DTA							
			0	0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance							
			390,071	390,071	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab							
			0	0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank							
			774,200	774,200	0	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve							
			5,501,768	5,501,768	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287321	100.100	ITC							
			211,464	211,464	0	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease							
			135,938	0	135,938	0	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission							
			2,988,505	2,988,505	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis							
			0	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract							
			0	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid							
			0	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W							
			0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287349	505.100	Energy West Accrued Liab							
287354	505.150	Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
			0	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287357	425.200	Other Environmental Liabili							
287370	425.215	Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
			9,410,239	9,410,239	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287391	425.320	N Umpqua Settlement Agmt							
			6,395,892	6,395,892	0	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287392	425.120	Bear River Settlement Agreement							
			303,841	303,841	0	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393	425.110	Tenant Lease Allowances							
			1,231,523	1,231,523	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287415	205.200	M&S Inventory Write-off							
			3,231,000	3,231,000	0	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417	605.710	Reverse Accrued Final Reclamation							
			1,349,810	1,349,810	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430	505.125	Accrued Royalties							

287479	105.221	Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	144,815	144,815	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	122,716	122,716	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	541,711	541,711	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	70,269	70,269	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5				
Subtotal - p234			541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed			8,489,111	8,489,111	0	0	0	
Less FASB 106 Above if not separately removed			4,130,208	0	0	0	4,130,208	
Total			529,240,023	498,715,075	135,938	0	30,389,010	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	-----	Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273			(306,993,377)	(306,993,377)	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total			(306,993,377)	(306,993,377)	0	0	

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

PacifiCorp

**Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282**

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	144,343	144,343	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(47,380,346)	(47,380,346)	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	231,316,204	231,316,204	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,965,864,232	2,965,864,232	0	0	Book-tax difference for book depreciation.

287605	105.470	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	50,466,876	0	0	(50,466,876)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	0	(3,544,255)	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	0	1,222,372	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	582,847	582,847	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	105.139	Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,374,777	0	0	0	19,374,777	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(46,635)	(46,635)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.

287605	105.131	Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,988,058	31,988,058	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	352,661,298	352,661,298	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	333,341	333,341	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	262,597	262,597	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(3)	(3)				
Subtotal - p275			(4,518,977,543)	(3,220,349,931)	(1,074,944,574)	15,511,710	(239,194,748)	
Less FASB 109 Above if not separately removed			(261,127,630)	(261,127,630)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846	415.416	Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	687,890	687,890	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(30,995,891)	(30,995,891)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.

							Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(999,098)	(999,098)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	635,797	635,797	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	SAP account used for financial statement presentation purposes to
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of
287942	430.112	RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(107,469)	(107,469)	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(831,466)	0	0	0	(831,466) Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287584	415.827	RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287860	415.855	RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts.
287899	415.878	RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287857	415.545	RA - WA Merwin Project	1,302	1,302	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.

287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341	910.530	Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(56,482)	(56,482)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to
287669	210.180	Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909	210.195	Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513
287665	210.130	Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(18,108)	(18,108)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.

287217	910.937	LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836	Current Asset - Frozen MTM	0	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			7	0				
Subtotal - p277			(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed			(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,125,928,314)	3,373,056	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,141,791,564)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,858,489	(17,838,739)	(1,090,788,886)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,116,290,225)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
287414 505.414 Accrued Retention Bonus		393,386	0	0	0	393,386	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.560 Pension		28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		3,961,171	0	0	0	3,961,171	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)		367,324	0	0	0	367,324	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.200 Deferred Comp. Accrual		2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual		453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasach workers comp reserve		702,502	0	0	0	702,502	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.150 FAS 112 Book Reserve - Post		6,718,941	0	0	0	6,718,941	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued CIC Severance		0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.830 Western Coal Carr Ret Med Accrual		2,601,508	0	0	0	2,601,508	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.800 FAS 158 Pension Liability		20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158 Post-Retirement Liability		0	0	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability		14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336 730.120 FAS 133 Derivatives - Book		25,620,787	25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.839 NonCurr Liab - Frozen MTM		22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287188 100.121 RL Income Tax Property Flowthru		462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190 100.122 RL Income Tax Property Flowthru - PMI		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.

			273,573	273,573	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287191	705.280	RL Excess Deferred Income Taxes - CA						
			410,336	410,336	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID						
			3,929,552	3,929,552	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287193	705.282	RL Excess Deferred Income Taxes - OR						
			7,367,645	7,367,645	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT						
			369,175	369,175	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA						
			2,960,707	2,960,707	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY						
			4,279	4,279	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC						
			4,531,566	4,531,566	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287198	320.279	RL FAS 158 Post-Retirement						
			308,560	308,560	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267	RL WA Decoupling Mechanism						
			3,546,078	3,546,078	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206	415.710	RL - WA Accelerated Depreciation						
			134,451	134,451	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			477,812	477,812	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			881,089	881,089	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(63,596)	(63,596)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287225	605.103	ARO/Reg Diff - Trojan - WA						
			4,889,497	4,889,497	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287227	705.531	RL UT Solar Feed-in Tariff - NC						
			267,361	267,361	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC						
			1,942,110	1,942,110	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
			4,528,803	4,528,803	0	0	0	Regulatory liability established to record WA Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent						
			983,312	983,312	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			6,096,788	6,096,788	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			60,836	60,836	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			575,018	575,018	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
			0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287239	705.600	RL - OR 2012 GRC Giveback						
			1,855,152	1,855,152	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Lia - OR Inj & Dam Reserve						
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			162,916	162,916	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve						
			1,232,060	1,232,060	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			103,587	103,587	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims
287259	705.455	RL - Property Insurance Reserve - WY						
			671,331	671,331	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100	RL ITC						
			359,577	359,577	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287268	415.706	RL - 50% Bonus Tax Depr - WY						

			0	0	0	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent							Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent							Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	67,774	67,774	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	396,735	396,735	0	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	158,111	158,111	0	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316	715.720	NW Power Act - WA	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
287320	910.560	SMUD Revenue Imputation-UT	47,527	47,527	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	566,167	566,167	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL - DSM Balance Reclass	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs	388,079	388,079	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	338,824	338,824	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	525,706	525,706	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	65,377	65,377	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	68,835	68,835	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	2,095,143	2,095,143	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	48,231	48,231	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	106,242	106,242	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	986,968	986,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre	(1,635)	(1,635)	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,679,193)	(1,679,193)	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss							

			(236,285)	(236,285)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT						
			(10,938)	(10,938)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY						
			(47,460)	(47,460)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR						
			0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT						
			(4,300)	(4,300)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA						
State Carryforwards			0	0	0	0	0	
287280		DTA State Charitable Contribution Limit	297,073	297,073	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	79,251,025	79,251,025	0	0	0	State net operating loss carryforward for income tax purposes.
			(16,705,101)	(16,705,101)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,105,655	2,105,655	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
287491		DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	0	Oregon state income tax credit carryforward.
			780,629	780,629	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	14,649,480	14,649,480	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	0	Colorado state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0	Arizona state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	384,459	384,459	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
			(632,412)	(632,412)	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual						
287498	425.140	USA Power Accrual	0	0	0	0	0	Accrued liability related to USA Power.
			2,097,050	2,097,050	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages						
Asset Retirement Obligations			0	0	0	0	0	
			49,995,035	49,995,035	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339	105.400	FAS 143 ARO Liability						
Other Deferred Assets:			0	0	0	0	0	
			(15,159,758)	(15,159,758)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287100	-----	Valuation Allowance for State Credit DTA						
			(230,518)	(230,518)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred
287199	220.101	Bad Debt						
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	116,334	116,334	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	455,563	455,563	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,498,688	1,498,688	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab						
			185,519	185,519	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig						
			12,859,705	12,859,705	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg						
			665,397	665,397	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg						
			(923,918)	(923,918)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	-----	Valuation Allowance for DTA						
			0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance						
			262,443	262,443	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab						
			0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank						
			501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve						
287321	100.100	ITC	2,523,216	2,523,216	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection
			137,043	137,043	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease						
			125,199	0	125,199	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission						
			2,768,908	2,768,908	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis						
			0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract						
			0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid						
			0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W						

287349	505.100	Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354	505.150	Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	718,952	718,952	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	88,380	88,380	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			1	1				
Subtotal - p234			836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed			484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed			2,601,508	0	0	0	2,601,508	
Total			349,679,175	328,390,069	125,199	0	21,163,907	

Instructions for Account 190:

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

PacifiCorp

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

A	B	C	D	E	F	G	
							Total
Account 281							
Electric:							
287960	-----	Accelerated Pollution Control Facilities Depreciation	(185,416,334)	(185,416,334)	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273			(185,416,334)	(185,416,334)	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total			(185,416,334)	(185,416,334)	0	0	

Instructions for Account 281:

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A	B	C	D	E	F	G	
							Total
Account 282							
287605	105.147	§1031 Exchange	(111,999)	(111,999)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	81,024	81,024	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	156,376,896	156,376,896	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,113,307,614	2,113,307,614	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(16,886,574)	(16,886,574)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(3,132,289)	(3,132,289)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(181,367,891)	(181,367,891)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,063,511	1,063,511	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(158,499,395)	(158,499,395)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
286605	105.136	PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	0	0	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(28,775)	(28,775)	0	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	0	293,718	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,156,038	21,156,038	0	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(339,593,180)	(339,593,180)	0	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	306,439	306,439	0	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	162,913	162,913	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(4)	(4)					
Subtotal - p275			(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	(246,685,656)		
Less FASB 109 Above if not separately removed			1,428,574,981	1,428,574,981	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	
Total			(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)		

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

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.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	17,785,014	17,785,014	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	311,999	311,999	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,056,972	1,056,972	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	445,650	445,650	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,558,057)	(24,558,057)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(2,540,760)	(2,540,760)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	0	0	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	0	0	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	0	0	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.

287581	415.824	RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,467,716)	(1,467,716)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow.
287738	320.270	RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	0	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(83,594)	(83,594)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(4,730,953)	(4,730,953)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.

287977	415.885	RA - Noncurrent Reclss - Other	(60,836)	(60,836)	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclss	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	0	0	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	Regulatory asset established for the UT Solar incentive program costs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287860	415.855	RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Regulatory asset established for Utah portion of liquidated damages
287899	415.878	RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.

287639	415.510	RA - WA Colstrip #3	(39,571)	(39,571)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287874	720.843	RA Amort - Tax PR Adj OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(784,468)	(784,468)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287341	910.530	Injuries & Damages Accrual - Cash Basis	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
286909	720.815	FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(2,815)	(2,815)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287669	210.180	Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid Surety Bond	0	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., superseded bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513

287665	210.130	Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(184,423)	(184,423)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(9,381)	(9,381)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(19,071)	(19,071)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(7,927)	(7,927)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461,537)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836	Current Asset - Frozen MTM	0	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)				
Subtotal - p277			(272,914,926)	(264,999,240)	0	(6,732,823)	(1,182,863)	
Less FASB 109 Above if not separately removed			(9,381)	(9,381)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

Instructions for Account 283:

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

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.2075%	38,086,357
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4852%	0
		Net Plant Allocator	
Other Included			
Annual Report	70,926		
3 Total Other Included	70,926	26.2075%	18,588
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		<u>38,104,944</u>
Currently Excluded			
Local Franchise	33,901,588		
Montana Energy License	205,239		
Montana Wholesale Energy	146,233		
Idaho Generation Tax (KWh)	78,800		
Oregon Department of Energy	1,614,478		
Wyoming Wind Generation Tax	1,811,786		
Washington Public Utility Tax	13,451,381		
Other (Navajo Nation, Business & Occupation, Other)	47,308		
5 Subtotal Excluded Taxes	51,256,813		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>196,653,710</u>		
7 Total Other Taxes			
114.14c	196,653,710		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		<i>detail below</i>	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	92,982,484

Detail for selected items above

Miscellaneous General Revenues

Rents - General	170,791
One Utah Center and North Temple office subleases	1,209,540
Parking Rent: Lloyd Center, Portland, Oregon	680,719
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	26,501
Total Miscellaneous General Revenue	2,087,551
Wages & Salary Allocator	8.49%
Total Allocated Miscellaneous General Revenue	177,133

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	393,276,764
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.07%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	278,254,882

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(969,214)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(1,562,015)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			116,583,896
137	Total Income Taxes				115,021,882

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	206.58b	Footnotes	2016	6,051,719,907	-
2	January	Monthly Balances		2017	6,052,647,589	
3	February	Monthly Balances		2017	6,054,500,728	
4	March	Monthly Balances		2017	6,059,997,451	
5	April	Monthly Balances		2017	6,096,051,447	
6	May	Monthly Balances		2017	6,116,626,107	
7	June	Monthly Balances		2017	6,126,198,370	
8	July	Monthly Balances		2017	6,133,854,927	
9	August	Monthly Balances		2017	6,149,335,759	
10	September	Monthly Balances		2017	6,155,856,079	
11	October	Monthly Balances		2017	6,167,792,394	
12	November	Monthly Balances		2017	6,207,459,519	
13	December	207.58g		2017	6,222,285,657	-
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	6,122,640,457	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b		2016	6,582,809,079	-
16	January	Monthly Balances		2017	6,595,971,129	
17	February	Monthly Balances		2017	6,608,302,489	
18	March	Monthly Balances		2017	6,621,113,796	
19	April	Monthly Balances		2017	6,631,706,813	
20	May	Monthly Balances		2017	6,657,749,048	
21	June	Monthly Balances		2017	6,671,918,115	
22	July	Monthly Balances		2017	6,688,061,553	
23	August	Monthly Balances		2017	6,708,124,888	
24	September	Monthly Balances		2017	6,721,948,959	
25	October	Monthly Balances		2017	6,734,360,444	
26	November	Monthly Balances		2017	6,751,320,980	
27	December	206.75g		2017	6,781,903,360	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	
Calculation of Intangible Plant In Service						
29	December	204.5b		2016	884,188,667	-
30	December	204.5g		2017	936,922,782	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b		2016	1,177,924,891	-
33	December	207.99g		2017	1,230,870,807	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,204,397,849	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		2016	12,367,792,103	-
36	January	Monthly Balances		2017	12,373,792,063	
37	February	Monthly Balances		2017	12,377,755,562	
38	March	Monthly Balances		2017	12,352,898,925	
39	April	Monthly Balances		2017	12,357,752,338	
40	May	Monthly Balances		2017	12,411,263,582	
41	March	Monthly Balances		2017	12,401,124,175	
42	April	Monthly Balances		2017	12,404,868,964	
43	August	Monthly Balances		2017	12,405,291,596	
44	September	Monthly Balances		2017	12,402,839,446	
45	October	Monthly Balances		2017	12,406,426,943	
46	November	Monthly Balances		2017	12,413,180,942	
47	December	204.46g		2017	12,487,001,483	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,397,076,009	
49	Electric Plant Sold	207.102g			0	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	27,308,153,936	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		2016	1,593,178,784	-
52	January	Monthly Balances		2017	1,601,151,321	
53	February	Monthly Balances		2017	1,608,801,140	
54	March	Monthly Balances		2017	1,616,483,921	
55	April	Monthly Balances		2017	1,624,880,615	
56	May	Monthly Balances		2017	1,632,723,972	
57	June	Monthly Balances		2017	1,640,908,679	
58	July	Monthly Balances		2017	1,648,959,683	
59	August	Monthly Balances		2017	1,656,125,816	
60	September	Monthly Balances		2017	1,663,134,561	
61	October	Monthly Balances		2017	1,670,454,964	

PacifiCorp

Attachment 5 - Cost Support

				2017	
62	November	Monthly Balances		1,673,650,298	
63	December	219.25c		1,680,313,619	
25 64	Transmission Accumulated Depreciation	(sum lines 61-63) /13	(Note M)	True-up	1,639,289,798
	Calculation of Distribution Accumulated Depreciation	Source		Year	Balance
65	December	Prior year 219.26c		2016	2,679,105,243
66	January	Monthly Balances		2017	2,685,148,622
67	February	Monthly Balances		2017	2,696,484,876
68	March	Monthly Balances		2017	2,704,798,257
69	April	Monthly Balances		2017	2,715,021,349
70	May	Monthly Balances		2017	2,722,787,706
71	June	Monthly Balances		2017	2,732,197,208
72	July	Monthly Balances		2017	2,740,804,921
73	August	Monthly Balances		2017	2,749,349,167
74	September	Monthly Balances		2017	2,757,547,628
75	October	Monthly Balances		2017	2,766,417,713
76	November	Monthly Balances		2017	2,775,218,568
77	December	219.26c		2017	2,782,769,276
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,731,357,733
	Calculation of Intangible Accumulated Depreciation	Source		Year	Balance
79	December	Prior year 200.21c		2016	550,535,864
80	December	200.21c		2017	580,005,315
8 81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	565,270,590
	Calculation of General Accumulated Depreciation	Source		Year	Balance
82	December	Prior year 219.28c		2016	434,527,790
83	December	219.28c		2017	461,124,272
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	447,826,031
	Calculation of Production Accumulated Depreciation	Source		Year	Balance
85	December	Prior year 219.20 through 219.24		2016	4,287,973,863
86	January	Monthly Balances		2017	4,321,459,966
87	February	Monthly Balances		2017	4,351,537,059
88	March	Monthly Balances		2017	4,373,195,570
89	April	Monthly Balances		2017	4,409,364,569
90	May	Monthly Balances		2017	4,435,821,336
91	June	Monthly Balances		2017	4,455,235,330
92	July	Monthly Balances		2017	4,482,634,510
93	August	Monthly Balances		2017	4,512,735,963
94	September	Monthly Balances		2017	4,541,473,891
95	October	Monthly Balances		2017	4,574,300,094
96	November	Monthly Balances		2017	4,605,088,464
97	December	219.20 through 219.24		2017	4,636,434,747
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,460,558,105
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	9,279,031,667
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-up	9,844,302,257

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year	227.16c	0	
		Current Year	227.16c	0	
		Appendix A input	True-up	0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year	227.5c	142,252,190	
		Current Year	227.5c	150,015,776	
		Appendix A input	True-up	146,133,983	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year	227.8c	715,287	
		Current Year	227.8c	381,386	
		Appendix A input	True-up	548,337	beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(3,698,228)	Net Plant Allocator 26.21%
				(969,214)	
	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes		254,159	
		Current end of year balance 266 footnotes		148,165	

PacifiCorp
Attachment 5 - Cost Support
Average

35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	201,162	26.21%	52,720	(enter negative in Appendix A)
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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	23,502,790	3,657,534	19,845,256	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	26,134,386	3,657,534	22,476,852	Detail for transmission-related value on Attachment 12
23	(Notes B & L)	Appendix A input	True-up		3,657,534		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details	
				Included	Excluded		
Excluded Membership Dues Expense							
FERC Form No. 1 pages 335 - 335.1				Total			
Page 335, Line 1 (Industry Association Dues)							
Centre for Energy Advancement through Technological Innovation (CEATI)				25,000	25,000		
Edison Electric Institute (EEI)				896,692			
National Automated Clearing House				2,875	2,875		
National Coal Transportation Association				1,850	1,850		
National Electric Energy Testing Research and Application Center (NEETRAC)				104,000	104,000		
National Joint Utilities Notification System				10,500	10,500		
North American Electric Reliability Corporation				2,147	2,147		
North American Transmission Forum, Inc.				69,867	69,867		
Northwest Hydroelectric Association				1,000	1,000		
Utility Variable Generation Integration Group				1,084	1,084		
Page 335, Line 1 Subtotal				1,115,015			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)							
Lines 9 - 20				130,667	130,667		
National Safety Council				6,035	6,035		
Lines 22-42				354,862	354,862		
Other (Individually less than \$5,000)				148,880	148,880		
Directors' Fees - Regional Advisory Board				15,116	15,116		
Rating Agency and Trustee Fees				499,403	499,403		
General: Other				2,530	2,530		
63	Total	(Note C)	Appendix A Input		787,865		
PBOP							
Fixed PBOP expense					(11,307,062)		
Actual PBOP expense					(11,307,062)		
58	Adjusted total (Current year actual)		Appendix A Input	True-up	0	Authorized Filled Expense minus Actual Expense	
Property Insurance							
Property Insurance Account 924				323,185b	5,579,593		
70	Total	(Note F)	Appendix A Input		5,579,593		

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expenses							
Federal Energy Regulatory Commission:							
Annual Fee				350.37d	1,932,452	1,932,452	
Annual Fee - hydro				350.38d	2,798,781	2,798,781	
Transmission Rate Case				350.39d	664,023	664,023	
Other Regulatory				350.40d	92,209	980,837	2,366
67	Total		sum	5,487,465	3,577,312	2,801,147	

Safety Related Advertising Cost Support

PacifiCorp
Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	1,435	0	1,435	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				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	1,435	0	1,435	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M		321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching		321.84b	0			
	(561.1) Load Dispatch-Reliability		321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System		321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development		321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565		321.96b	134,473,119	0	134,473,119	

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			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,468,174	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							
50	Network Upgrade Balance	(Note N)					
				Prior Year	Enter negative	(27,365,546)	
				Current Year	Enter negative	(23,263,584)	
				Appendix A input	True-up	(25,314,565)	beg-of-year and end-of-year average

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	106,777,986			
	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	106,777,986			Appendix A Input
General Plant							
	Depreciation expense (403)	(Note H)	336.10b	38,785,821			
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064			
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885			Appendix A Input
Intangible plant							
	Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602			
	Amortization of other electric plant (405)	(Note H)	336.1e	0			
78	Total Intangible Amortization	(Note H)	sum	40,052,602			Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.	
61 Total	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

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

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

Not for true-up
Not for true-up

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

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line					
1					
	New Plant Carrying Charge				
2					
	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)				
		Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation		10.7790%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		11.4134%
5	C		Line B less Line A		0.6343%
6					
7	FCR if CIAC	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		2.6414%

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

8 Useful life of the project
"Yes" if the customer has paid a lumpsum
payment in the amount of the investment on
line 29. Otherwise "No"
9 line 29. Otherwise "No"
10 Input the allowed increase in ROE
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
13 13 Month Net Plant or CWIP Balance
14 Actual or estimated depreciation expense

Life	CIAC (Yes or No)	Increased ROE (basis points)	9.8% ROE	FCR for This Project Investment	Annual Depreciation Expense	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-I)			Transmission PIS Projection (Energy Gateway Segment B-I)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
						No	0	10.7790%	10.7790%	58.00	No	50	10.7790%	11.0962%				
	Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue					
W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	35,796,936	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2010	-	-	-	287,225,425	4,836,783	36,707,884	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	98,247,903	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2011	-	-	-	784,113,653	13,727,954	100,734,755	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2012	-	-	-	785,884,997	13,960,855	98,669,583	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2012	-	-	-	785,884,997	13,960,855	101,161,988	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	133,987,947	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	146,609,818	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2014	-	-	-	1,164,054,968	21,135,829	150,301,670	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	170,317,174	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2015	-	-	-	1,350,166,903	24,782,100	174,599,289	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2015	-	-	-	1,350,166,903	24,782,100	187,090,158	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2016	-	-	-	1,463,059,094	29,386,385	191,730,315	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2016	-	-	-	1,463,059,094	29,386,385	184,675,735	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2017	-	-	-	1,439,903,455	29,467,919	189,242,453	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2017	-	-	-	1,439,903,455	29,467,919	179,560,038	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2018	-	-	-	1,413,351,783	27,214,238	184,042,546	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2018	-	-	-	1,413,351,783	27,214,238	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	
W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$	\$	\$	

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2016

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11,477,181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	2,043,237.13	3.59%	398,763.70	4.21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4.66%	107,633.85	1.93%	219,551.19	3.17%	
25	302	Franchises and Consents															6.66%
26	303	Miscellaneous Intangible Plant															4.07%
27	390.1	Leasehold Improvements - Gen															4.75%

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 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a1 - Load (Current Year)
2017

Column			OATT (Part III - Network Service)																	f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	Total NFO
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4		Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	WAPA OS RS 262/RS 263	APS OS RS 436	
Jan	6	8	420	75	78	339		912
Feb	1	19	395	76	92	306		870
March	1	8	339	79	60	306		785
April	3	8	302	33	99	320		754
May	30	17	506	90	78	339		1,012
Jun	26	17	698	145	122	342		1,307
Jul	6	17	752	173	136	346		1,407
Aug	1	17	770	167	128	316		1,381
Sept	5	17	692	184	114	328		1,318
Oct	31	8	373	57	41	268		739
Nov	28	18	362	64	72	315		813
Dec	21	18	434	69	62	314		879
Total			6,042	1,214	1,081	3,839	-	12,176

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

2016

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Calpine Energy Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
Jan	4	18	8,342	5.54	3.17	26.83	1.17	0.32	-	14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50	-	-	141
Feb	2	8	8,068	5.65	3.33	27.08	1.14	0.37	-	15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65	-	-	140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	-	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61	-	-	127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	-	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52	-	-	108
May	31	17	7,463	4.89	3.20	12.88	0.29	-	-	8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47	-	-	111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29	-	14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50	-	-	137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08	-	13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08	-	13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32	-	-	16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06	-	0.05	-	13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-	-	15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	-	-	19.97	19.15	10.89	53.03	-	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2	-	166	264	117	524	4	16	195	20	1,154	430	3,223

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS	
			Western Area Power UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/263	APS OS RS 436	
Jan	4	18	413	85	65	349	-	912
Feb	2	8	387	67	88	350	-	892
March	29	8	331	77	95	257	-	760
April	14	10	361	77	113	246	-	798
May	31	17	457	56	127	286	-	927
Jun	28	16	697	126	99	307	-	1,229
Jul	28	17	784	173	115	320	-	1,392
Aug	16	17	742	151	111	335	-	1,339
Sept	1	15	644	111	94	271	-	1,119
Oct	19	8	339	61	67	231	-	698
Nov	30	18	382	86	72	336	-	876
Dec	19	18	445	86	49	317	-	897
Total			5,982	1,155	1,097	3,605	-	11,838

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

2015

Column			OATT (Part III - Network Service)															f		
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789				
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	-	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	-	-	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	-	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-	-	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	-	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	-	-	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	-	-	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	-	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-	-	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	-	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-	-	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	-	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	-	-	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	-	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	-	-	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	-	-	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	-	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	-	-	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	-	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	-	-	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	-	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	-	-	140
Total			103,170	65	38	230	9	3	-	339	220	4	547	3	17	108	31	-	-	1,615

Column			Other Service				j
Customer Class	Day	Time	j1	j2	j3	j4	Total OS
RS / SA			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	
Jan	2	18	377	93	79	338	888
Feb	23	8	326	74	77	252	728
March	4	8	358	65	68	267	758
April	15	8	365	39	89	209	703
May	31	18	394	78	99	282	852
Jun	29	16	787	172	170	321	1,450
Jul	2	16	768	176	146	283	1,373
Aug	13	16	697	144	139	344	1,323
Sept	1	16	677	128	134	311	1,250
Oct	1	17	537	119	101	308	1,065
Nov	30	18	417	78	72	254	822
Dec	28	18	442	81	101	294	919
Total			6,146	1,246	1,275	3,463	12,130

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(426,618,312)
1110000	146200	A/Amort-Oth Intang	(122,277,057)
1110000	146201	A/Amort-Hydr-Klamath	1,553,321
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)
Attachment 5 input: Total Accumulated Amortization			(580,005,314)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,216,270	\$ 1,657,444	\$ 1,936,857			\$ 1,936,857	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$ 3,676,147	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410,123	\$ 351,001	\$ 380,562	\$ 380,562			
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184,617	\$ 198,511				\$ 198,511
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518				\$ 1,287,518
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 12,337,354	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 606,916	\$ 572,765	\$ 589,841	\$ 589,841			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 37,666	\$ 42,632	\$ 40,149			\$ 40,149	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1,037	\$ -	\$ 518	\$ 518			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntrngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192,500	\$ 219,375	\$ 219,375			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 60,994	\$ 30,497				\$ 30,497
	132825	Prepaid LGIA Transmission	Other	\$ 242,135	\$ -	\$ 121,068	\$ 121,068			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 1,026,483	\$ 1,123,171				\$ 1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 947,627	\$ 1,020,458	\$ 984,043	\$ 984,043			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,160,557	\$ 3,144,990	\$ 3,152,774	\$ 3,152,774			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 267,490	\$ 333,370	\$ 300,430	\$ 300,430			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				
	132910	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712				\$ 11,914,712
	132926	Prepaid Royalties	Other	\$ 68,456	\$ -	\$ 34,228	\$ 34,228			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (121,168)	\$ (100,095)	\$ (110,632)			\$ (110,632)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,487,117)	\$ (2,642,448)	\$ (2,064,782)	\$ (2,064,782)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,608,285	\$ 2,742,543	\$ 2,175,414	\$ 2,175,414			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 91,333	\$ 16,278	\$ 53,806	\$ 53,806			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		Total Prepayments		\$ 65,837,449	\$ 75,998,325	\$ 70,917,887	\$ 38,440,935	\$ -	\$ 17,922,541	\$ 14,554,410

Allocator
 Total Allocated to Transmission by Category

	0.000%	100.000%	26.208%	8.485%
	\$ -	\$ -	\$ 4,697,057	\$ 1,234,969

Appendix A input: **Total Allocated to Transmission** \$ 5,932,025

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,093,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,041,475,000	7,041,475,000	7,041,475,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10,464,531	
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398	
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793	
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048	
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	360,014,410	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748	
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	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
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)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861	
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296	
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	(15,266,178)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

PacifiCorp

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	0
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(610)
Attachment 5 input: Total PBOP		<u>(11,307,062)</u>

Notes:

Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 4

Projection variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection	
			2017 Form 1 data	
			Projection	
Allocators				
Wages & Salary Allocation Factor				
1		354.21b	26,634,206	
2		354.28b	356,448,651	
3		354.27b	42,557,961	
4		(Line 2 - Line 3)	313,890,690	
5		(Line 1 / Line 4)	8.4852%	
Plant Allocation Factors				
6	(Note M)	Attachment 5	27,658,984,089	
7	(Note M)	Attachment 5	9,560,641,915	
8	(Note N)	Attachment 5	580,005,315	
9		(Line 7 + 8)	10,140,647,229	
10		(Line 6 - Line 9)	17,518,336,860	
11		(Line 24 - Line 23)	6,475,717,426	
12		(Line 11 / Line 6)	23.4127%	
13		(Line 32 - Line 23)	4,707,062,034	
14		(Line 13 / Line 10)	26.8693%	
Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5	6,222,285,657	
16	(Notes A & P)	Attachment 6	69,490,471	
17		(Line 15 + Line 16)	6,291,776,128	
18	(Note N)	Attachment 5	1,230,870,807	
19	(Note N)	Attachment 5	936,922,782	
20		(Line 18 + Line 19)	2,167,793,589	
21		(Line 5)	8.4852%	
22		(Line 20 * Line 21)	183,941,298	
23	(Notes B & L)	Attachment 5	3,657,534	
24		(Line 17 + Line 22 + Line 23)	6,479,374,960	
Accumulated Depreciation and Amortization				
25	(Note M)	Attachment 5	1,680,313,619	
26	(Note N)	Attachment 5	461,124,272	
27	(Note N)	(Line 8)	580,005,315	
28		(Line 26 + 27)	1,041,129,587	
29		(Line 5)	8.4852%	
30		(Line 28 * Line 29)	88,341,772	
31		(Line 25 + Line 30)	1,768,655,392	
32		(Line 24 - Line 31)	4,710,719,569	
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33		Attachment 1A	(1,141,706,386)	

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
27,291,677	(657,471)	-2.41%
351,524,131	4,924,520	1.40%
38,710,883	3,847,078	9.94%
312,813,248	1,077,442	0.34%
8.7246%	-0.2394%	-2.74%
27,064,434,648	594,549,441	2.20%
9,026,397,312	534,244,602	5.92%
550,553,312	29,452,003	5.35%
9,576,950,624	563,696,605	5.89%
17,487,484,024	30,852,836	0.18%
6,311,838,409	163,879,017	2.60%
23.3215%	0.0912%	0.39%
4,633,637,364	73,424,671	1.58%
26.4969%	0.3725%	1.41%
6,051,719,907	170,565,750	2.82%
80,207,525	(10,717,054)	-13.36%
6,131,927,432	159,848,696	2.61%
1,177,924,891	52,945,915	4.49%
884,188,667	52,734,115	5.96%
2,062,113,559	105,680,030	5.12%
8.7246%		
179,910,977	4,030,321	2.24%
3,657,534	0	0.00%
6,315,495,944	163,879,017	2.59%
1,592,275,183	88,038,436	5.53%
434,316,474	26,807,799	6.17%
550,553,312	29,452,003	5.35%
984,869,786	56,259,801	5.71%
8.7246%		
85,925,862	2,415,910	2.81%
1,678,201,046	90,454,346	5.39%
4,637,294,898	73,424,671	1.58%
(1,091,271,681)	(50,434,705)	-4.62%

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection		2017 Projection (as-filed)				
			2017 Form 1 data		2016 Form 1 data	Absolute change	Percent change		
			Projection		2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)		
CWIP for Incentive Transmission Projects									
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6		0	0	0	n/m		
ITC Adjustment									
35 IRC 46(f)1 adjustment		Attachment 5		(54,051)	(83,451)	29,400	35.23%		
Unfunded Reserves									
36 Unfunded Reserves		Attachment 16		(9,191,451)	(10,782,868)	1,591,418	14.76%		
Prepayments									
37 Prepayments	(Note K & N)	Attachment 11		6,050,638	5,830,311	220,327	3.78%		
Abandoned Plant									
38 Unamortized Abandoned Plant	(Note O)			0	0	0	n/m		
Materials and Supplies									
39 Undistributed Stores Expense	(Note N)	Attachment 5		0	0	0	n/m		
40 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%	(0)	-2.74%		
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)		0	0	0	n/m		
42 Construction Materials & Supplies	(Note N)	Attachment 5		150,015,776	142,252,190	7,763,586	5.46%		
43 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%				
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)		12,729,116	12,410,922	318,194	2.56%		
45 Transmission Materials & Supplies	(Note N)	Attachment 5		381,386	715,287	(333,901)	-46.68%		
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)		13,110,502	13,126,209	(15,707)	-0.12%		
Cash Working Capital									
47 Operation & Maintenance Expense		(Line 75)		73,560,167	75,595,793	(2,035,626)	-2.69%		
48 1/8th Rule	(Note S)	Zero		0.0%	0.0%				
49 Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)		0	0	0	n/m		
Network Upgrade Balance									
50 Network Upgrade Balance	(Note N)	Attachment 5		(23,263,584)	(27,365,546)	4,101,962	14.99%		
51 Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,155,054,331)	(1,110,547,025)	(44,507,306)	-4.01%		
52 Rate Base		(Line 32 + Line 51)		3,555,665,237	3,526,747,873	28,917,365	0.82%		
Operations & Maintenance Expense									
Transmission O&M									
53 Transmission O&M		Attachment 5		204,853,614	203,173,765	1,679,849	0.83%		
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		10,636,891	10,746,900	(110,009)	-1.02%		
55 Less: Account 565		Attachment 5		134,473,119	130,788,907	3,684,212	2.82%		
56 Transmission O&M		(Lines 53 - 55)		59,743,604	61,637,958	(1,894,354)	-3.07%		
Allocated Administrative & General Expenses									
57 Total A&G		323.197b		134,499,331	129,632,900	4,866,431	3.75%		
58 Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5		0	0	0	n/m		
59 Less Property Insurance Account 924		323.185b		5,579,593	14,265,351	(8,685,758)	-60.89%		
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0	3,633,280	(3,633,280)	-100.00%		
61 Less Regulatory Commission Exp Account 928	(Note D)	323.189b		22,853,804	25,261,821	(2,408,017)	-9.53%		
62 Less General Advertising Exp Account 930.1		323.191b		1,435	1,818	(383)	-21.07%		
63 Less Membership Dues	(Note C)	Attachment 5		787,865	159,725	628,140	393.26%		
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		105,276,634	86,310,905	18,965,730	21.97%		
65 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%				
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		8,932,917	7,530,274	1,402,644	18.63%		
Directly Assigned A&G									
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,577,312	3,100,665	476,647	15.37%		
68 General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0	0	0	n/m		
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,577,312	3,100,665	476,647	15.37%		
70 Property Insurance Account 924	(Note F)	Attachment 5		5,579,593	14,265,351	(8,685,758)	-60.89%		

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection	
			2017 Form 1 data	
			Projection	
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5		0
72	Total Accounts 924 and 930.1 - General	(Line 70 + Line 71)	5,579,593	
73	Gross Plant Allocator	(Line 12)	23.4127%	
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)	1,306,334	
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)	73,560,167	

Depreciation & Amortization Expense

Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885
78	Intangible Amortization	(Note H)	Attachment 5	40,052,602
79	Total		(Line 77 + Line 78)	79,873,487
80	Wage & Salary Allocator		(Line 5)	8.4852%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399

Taxes Other Than Income

84	Taxes Other than Income Taxes		Attachment 2	39,067,191
85	Total Taxes Other than Income Taxes		(Line 84)	39,067,191

Return \ Capitalization Calculations

Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,046,645,769
87	Less Account 222 Reacquired 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	7,046,645,769
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824

Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	360,014,410
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	639,595
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	364,764,953

Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
0	0	n/m
14,265,351	(8,685,758)	-60.89%
23.3215%		
3,326,897	(2,020,563)	-60.73%
75,595,793	(2,035,626)	-2.69%

104,655,006	2,122,980	2.03%
41,404,035	(1,583,150)	-3.82%
36,791,866	3,260,736	8.86%
78,195,901	1,677,586	2.15%
8.7246%		
6,822,273	(44,859)	-0.66%
0	0	n/m
111,477,279	2,078,121	1.86%

37,145,684	1,921,507	5.17%
37,145,684	1,921,507	5.17%

7,108,466,231	(61,820,462)	-0.87%
0	0	n/m
0	0	n/m
0	0	n/m
7,108,466,231	(61,820,462)	-0.87%
11,992,787	(1,018,837)	-8.50%
31,458,867	(3,121,901)	-9.92%
6,095,145	(635,554)	-10.43%
63,587	(11,026)	-17.34%
0	0	n/m
7,058,983,019	(57,055,195)	-0.81%

359,474,830	539,580	0.15%
0	0	n/m
4,142,215	(20,241)	-0.49%
667,665	(28,070)	-4.20%
11,026	0	0.00%
0	0	n/m
364,273,683	491,269	0.13%

2,397,600	0	0.00%
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**ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate**

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection	
				2017 Form 1 data Projection	
105	Less Account 217 Reacquired 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		2,397,600
111	Preferred Dividend		Attachment 14	(Enter positive)	161,902
Common Stock					
112	Proprietary Capital		Attachment 14		7,497,597,604
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		116,833,919
115	Less: Account 219		Attachment 14		(12,567,851)
116	Total Common Stock		Sum Lines 112 through 115		7,390,933,935
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	268,785,065

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,531,558,737	(33,961,133)	-0.45%
2,397,600	0	0.00%
139,867,117	(23,033,198)	-16.47%
(11,852,626)	(715,224)	-6.03%
7,401,146,646	(10,212,711)	-0.14%
48.98%	-0.18%	
0.02%	0.00%	
51.00%	0.18%	
5.16%	0.05%	
6.75%	0.00%	
9.80%		
2.53%		
0.00%		
5.00%		
7.53%	0.03%	
265,454,053	3,331,012	1.25%
35.00%	-14.00%	
4.54%	0.00%	
0.00%	0.00%	
24.587%	37.951%	
32.602%	61.163%	
(1,150,336)	156,646	13.62%
(1,853,915)	536,259	28.93%
107,834,389	(49,674,072)	-46.07%
105,980,474	(49,137,813)	-46.36%

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(993,690)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,317,657)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	58,160,318
136	Total Income Taxes			(Line 134 + Line 135)	56,842,661

Revenue Requirement

Summary

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection	
			2017 Form 1 data	
			Projection	
137	Net Property, Plant & Equipment	(Line 32)	4,710,719,569	
138	Total Adjustment to Rate Base	(Line 51)	(1,155,054,331)	
139	Rate Base	(Line 52)	3,555,665,237	
140	Total Transmission O&M	(Line 75)	73,560,167	
141	Total Transmission Depreciation & Amortization	(Line 83)	113,555,399	
142	Taxes Other than Income	(Line 85)	39,067,191	
143	Investment Return	(Line 127)	268,785,065	
144	Income Taxes	(Line 136)	56,842,661	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	551,810,484	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service	(Line 15)	6,222,285,657	
147	Excluded Transmission Facilities	(Note J) Attachment 15	170,890,310	
148	Included Transmission Facilities	(Line 146 - Line 147)	6,051,395,347	
149	Inclusion Ratio	(Line 148 / Line 146)	97.25%	
150	Gross Revenue Requirement	(Line 145)	551,810,484	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	536,655,432	
Revenue Credits				
152	Revenue Credits	Attachment 3	92,982,484	
153	Net Revenue Requirement	(Line 151 - Line 152)	443,672,948	
Net Plant Carrying Charge				
154	Gross Revenue Requirement	(Line 150)	551,810,484	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,611,462,509	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.9661%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	9.6506%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%	
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)	226,182,758	
160	Increased Return and Taxes	Attachment 4	349,760,384	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	575,943,142	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,611,462,509	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	12.4894%	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	10.1739%	
165	Net Revenue Requirement	(Line 153)	443,672,948	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	
167	Transmission Incentive Credit	Attachment 7	3,701,442	
168	Interest on Network Upgrade Facilities	Attachment 5	1,468,174	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	448,842,564	
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,017	
171	Rate (\$/MW-year)	(Line 169 / 170)	32,021	
172	Network Service Rate (\$/MW-year)	(Line 171)	32,021	

Notes

A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

2017 Projection (as-filed)			
2016 Form 1 data	Absolute change	Percent change	
2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)	
4,637,294,898	73,424,671	1.58%	
(1,110,547,025)	(44,507,306)	-4.01%	
3,526,747,873	28,917,365	0.82%	
75,595,793	(2,035,626)	-2.69%	
111,477,279	2,078,121	1.86%	
37,145,684	1,921,507	5.17%	
265,454,053	3,331,012	1.25%	
105,980,474	(49,137,813)	-46.36%	
595,653,284	(43,842,800)	-7.36%	
6,051,719,907	170,565,750	2.82%	
244,927,582	(74,037,272)	-30.23%	
5,806,792,325	244,603,022	4.21%	
95.95%			
595,653,284	(43,842,800)	-7.36%	
571,545,770	(34,890,338)	-6.10%	
132,780,097	(39,797,613)	-29.97%	
438,765,673	4,907,275	1.12%	
595,653,284	(43,842,800)	-7.36%	
4,539,652,249	71,810,260	1.58%	
13.1211%	-1.16%		
10.8158%	-1.17%		
2.6338%	-0.04%		
224,218,757	1,964,001	0.88%	
400,422,047	(50,661,662)	-12.65%	
624,640,803	(48,697,661)	-7.80%	
4,539,652,249	71,810,260	1.58%	
13.7597%			
11.4543%			
438,765,673	4,907,275	1.12%	
0	0	n/m	
4,597,903	(896,461)	-19.50%	
1,047,559	420,615	40.15%	
444,411,135	4,431,429	1.00%	
13,875	142	1.02%	
32,029	(8)	-0.03%	
32,029	(8)	-0.03%	

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2018 Projection
			2017 Form 1 data Projection
	B	Includes Transmission portion only.	
	C	Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.	
	D	Includes all Regulatory Commission Expenses.	
	E	Includes Regulatory Commission Expenses directly related to transmission service.	
	F	Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.	
	G	The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.	
	H	No change in ROE will be made absent a filing at FERC. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense. 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.	

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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	\$536,655,432
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,381,547
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$87,600,937
4	Total Revenue Credits	Line 2 + Line 3	\$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$3,701,442
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$448,842,564
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,017
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.020868
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.668406
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.615786
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.123157
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.087969
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.70
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.67

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,074,808,636)	1,905,420	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	(1,090,741,955)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220	720.560 Pension	43,688,849	43,688,849	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0	4,161,744	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0	11,646,259	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

			274,972	274,972	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			1,377,710	1,377,710	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(98,676)	(98,676)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287225	605.103	ARO/Reg Diff - Trojan - WA						
287227	705.531	RL UT Solar Feed-in Tariff - NC	6,015,245	6,015,245	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
			1,209,170	1,209,170	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
287231	705.519	RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	0	Regulatory liability established to record WA Def NPC.
			1,836,865	1,836,865	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			7,608,767	7,608,767	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			156,295	156,295	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			210,859	210,859	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	1,177,557	1,177,557	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			33,666	33,666	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY						
287262	100.100	RL ITC	2,963,801	2,963,801	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	175,610	175,610	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
			154,906	154,906	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent						
			198,605	198,605	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent						
			12,913	12,913	0	0	0	Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR						
			104,188	104,188	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass						
			0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR						
			1,247,406	1,247,406	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency.
287299	705.265	RL - OR Energy Conserv Chrg	(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons						
			852,229	852,229	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities						

			446,030	446,030	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in
287316	715.720	NW Power Act - WA						
			0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287320	910.560	SMUD Revenue Imputation-UT						
287374	100.105	Income Tax WA Flow-through	23,542	23,542	0	0	0	Regulatory liability established for flow-through accounting of income
287389	610.145	RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
			0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY						
			0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID						
			2,061,769	2,061,769	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs						
			600,284	600,284	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	761,145	761,145	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287453	610.143	RL - WA Low Energy Program						
			966,416	966,416	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR						
			98,007	98,007	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA						
			87,669	87,669	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA						
			2,558,143	2,558,143	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476	705.273	RL - Blue Sky Program UT						
287477	705.274	RL - Blue Sky Program ID	57,733	57,733	0	0	0	Regulatory liability established to record revenues received from
			214,116	214,116	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY						
			1,098,152	1,098,152	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre						
			(2,523)	(2,523)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre						
			0	0	0	0	0	
State Carryforwards								
287280	DTA State Charitable Contribution Limit		310,658	310,658	0	0	0	Charitable contribution carryforward for state income tax purposes.
			79,743,358	79,743,358	0	0	0	State net operating loss carryforward for income tax purposes.
287437	DTA Net Operating Loss Carryforwrd-State							
			(28,018,906)	(28,018,906)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449	DTA Federal Detriment of State NOL							
			2,104,918	2,104,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371	DTA 930.100 Oregon BETC Credits							
			2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287491	DTA BETC Purchased Credits							
			837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497	DTA BETC Purchased Gain							
287494	DTA Idaho ITC Carryforward		11,489,339	11,489,339	0	0	0	Idaho state income tax credit carryforward.
			181,414	181,414	0	0	0	Colorado state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward							
287275	DTA AZ State Tax Credit Carryforward		0	0	0	0	0	Arizona state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		316,327	316,327	0	0	0	California state income tax credit carryforward.
			0	0	0	0	0	
			0	0	0	0	0	
Loss Contingencies								

			0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual							
			0	0	0	0	0	0	Accrued liability related to USA Power.
287498	425.140	USA Power Accrual							
			0	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages							
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	77,524,010	77,524,010	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Other Deferred Assets:									
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	158,129	158,129	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	1,753,017	1,753,017	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			570,811	570,811	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab							
			331,401	331,401	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig							
			9,924,217	9,924,217	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg							
			1,075,282	1,075,282	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg							
			(12,229,025)	(12,229,025)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	- - - - -	Valuation Allowance for DTA							
			0	0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance							
			390,071	390,071	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab							
			0	0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank							
			774,200	774,200	0	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve							
			5,501,768	5,501,768	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287321	100.100	ITC							
			211,464	211,464	0	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease							
			135,938	0	135,938	0	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission							
			2,988,505	2,988,505	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis							
			0	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract							
			0	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid							
			0	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W							
			0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287349	505.100	Energy West Accrued Liab							
287354	505.150	Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
			0	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287357	425.200	Other Environmental Liabili							
287370	425.215	Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
			9,410,239	9,410,239	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287391	425.320	N Umpqua Settlement Agmt							
			6,395,892	6,395,892	0	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287392	425.120	Bear River Settlement Agreement							
			303,841	303,841	0	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393	425.110	Tenant Lease Allowances							
			1,231,523	1,231,523	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287415	205.200	M&S Inventory Write-off							
			3,231,000	3,231,000	0	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417	605.710	Reverse Accrued Final Reclamation							
			1,349,810	1,349,810	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430	505.125	Accrued Royalties							

287479	105.221	Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	144,815	144,815	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	122,716	122,716	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	541,711	541,711	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	70,269	70,269	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5				
Subtotal - p234			541,859,342	507,204,186	135,938	0	34,519,218	
Less FASB 109 Above if not separately removed			8,489,111	8,489,111	0	0	0	
Less FASB 106 Above if not separately removed			4,130,208	0	0	0	4,130,208	
Total			529,240,023	498,715,075	135,938	0	30,389,010	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A	B	C	D	E	F	G	
							Total
Account 281							
Electric:							
287960	-----	Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	Depreciation on pollution control facilities.
Rounding							
Subtotal - p273			(306,993,377)	(306,993,377)	0	0	
Less FASB 109 Above if not separately removed							
Less FASB 106 Above if not separately removed							
Total			(306,993,377)	(306,993,377)	0	0	

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

PacifiCorp

**Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282**

A	B	C	D	E	F	G	
							Total
Account 282							
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	144,343	144,343	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(47,380,346)	(47,380,346)	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	231,316,204	231,316,204	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,965,864,232	2,965,864,232	0	0	Book-tax difference for book depreciation.

287605	105.470	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	50,466,876	0	0	(50,466,876)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	0	(3,544,255)	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	0	1,222,372	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	582,847	582,847	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	105.139	Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,374,777	0	0	0	19,374,777	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(46,635)	(46,635)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.

287605	105.131	Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,988,058	31,988,058	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	352,661,298	352,661,298	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	333,341	333,341	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	262,597	262,597	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(3)	(3)				
Subtotal - p275			(4,518,977,543)	(3,220,349,931)	(1,074,944,574)	15,511,710	(239,194,748)	
Less FASB 109 Above if not separately removed			(261,127,630)	(261,127,630)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846	415.416	Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	687,890	687,890	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(30,995,891)	(30,995,891)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Wyoming rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.

							Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(999,098)	(999,098)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	0
287982	415.921	RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	0
287983	415.922	RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0
287576	430.110	RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	0
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	0
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	0
287840	415.410	RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	0
287634	415.300	RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	0
287591	415.301	RA - Environmental Costs - WA	635,797	635,797	0	0	0
287738	320.270	RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0
287739	320.280	RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	0
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	0
287597	415.703	RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	0
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0
287571	415.702	RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	0
287903	415.879	RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	0
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	0
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	0
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	0
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	0
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	0
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	0
287942	430.112	RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	0
287579	415.822	RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0
287972	320.285	RA - Post Employment Costs	(831,466)	0	0	0	(831,466)
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	0
287588	415.831	RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	0

287584	415.827	RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287860	415.855	RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts.
287899	415.878	RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287857	415.545	RA - WA Merwin Project	1,302	1,302	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.

287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341	910.530	Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(56,482)	(56,482)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to
287669	210.180	Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909	210.195	Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513
287665	210.130	Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(18,108)	(18,108)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.

287217	910.937	LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0	(217,136)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836	Current Asset - Frozen MTM	0	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			7	0				
Subtotal - p277			(603,137,230)	(593,288,753)	0	(8,420,282)	(1,428,202)	
Less FASB 109 Above if not separately removed			(159,741,887)	(159,741,887)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.8693%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,125,928,314)	3,458,234	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,141,706,386)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,905,420	(17,838,739)	(1,090,741,955)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,141,706,386)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
287414 505.414 Accrued Retention Bonus		393,386	0	0	0	393,386	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.560 Pension		28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		3,961,171	0	0	0	3,961,171	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)		367,324	0	0	0	367,324	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.200 Deferred Comp. Accrual		2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual		453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasach workers comp reserve		702,502	0	0	0	702,502	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.150 FAS 112 Book Reserve - Post		6,718,941	0	0	0	6,718,941	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued CIC Severance		0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.830 Western Coal Carr Ret Med Accrual		2,601,508	0	0	0	2,601,508	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.800 FAS 158 Pension Liability		20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158 Post-Retirement Liability		0	0	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability		14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336 730.120 FAS 133 Derivatives - Book		25,620,787	25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.839 NonCurr Liab - Frozen MTM		22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287188 100.121 RL Income Tax Property Flowthru		462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190 100.122 RL Income Tax Property Flowthru - PMI		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.

			273,573	273,573	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287191	705.280	RL Excess Deferred Income Taxes - CA						
			410,336	410,336	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID						
			3,929,552	3,929,552	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287193	705.282	RL Excess Deferred Income Taxes - OR						
			7,367,645	7,367,645	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT						
			369,175	369,175	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA						
			2,960,707	2,960,707	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY						
			4,279	4,279	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC						
			4,531,566	4,531,566	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287198	320.279	RL FAS 158 Post-Retirement						
			308,560	308,560	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267	RL WA Decoupling Mechanism						
			3,546,078	3,546,078	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206	415.710	RL - WA Accelerated Depreciation						
			134,451	134,451	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			477,812	477,812	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			881,089	881,089	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(63,596)	(63,596)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287225	605.103	ARO/Reg Diff - Trojan - WA						
			4,889,497	4,889,497	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287227	705.531	RL UT Solar Feed-in Tariff - NC						
			267,361	267,361	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC						
			1,942,110	1,942,110	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
			4,528,803	4,528,803	0	0	0	Regulatory liability established to record WA Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent						
			983,312	983,312	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			6,096,788	6,096,788	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			60,836	60,836	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			575,018	575,018	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
			0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287239	705.600	RL - OR 2012 GRC Giveback						
			1,855,152	1,855,152	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Lia - OR Inj & Dam Reserve						
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			162,916	162,916	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve						
			1,232,060	1,232,060	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			103,587	103,587	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287259	705.455	RL - Property Insurance Reserve - WY						
			671,331	671,331	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100	RL ITC						
			359,577	359,577	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287268	415.706	RL - 50% Bonus Tax Depr - WY						

			0	0	0	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent							Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent							Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	67,774	67,774	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	396,735	396,735	0	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	158,111	158,111	0	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316	715.720	NW Power Act - WA	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
287320	910.560	SMUD Revenue Imputation-UT	47,527	47,527	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	566,167	566,167	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL - DSM Balance Reclass	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs	388,079	388,079	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	338,824	338,824	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	525,706	525,706	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	65,377	65,377	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	68,835	68,835	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	2,095,143	2,095,143	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	48,231	48,231	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	106,242	106,242	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	986,968	986,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre	(1,635)	(1,635)	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,679,193)	(1,679,193)	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss							

			(236,285)	(236,285)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT						
			(10,938)	(10,938)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY						
			(47,460)	(47,460)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR						
			0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT						
			(4,300)	(4,300)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA						
State Carryforwards			0	0	0	0	0	
287280		DTA State Charitable Contribution Limit	297,073	297,073	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	79,251,025	79,251,025	0	0	0	State net operating loss carryforward for income tax purposes.
			(16,705,101)	(16,705,101)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,105,655	2,105,655	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
287491		DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	0	Oregon state income tax credit carryforward.
			780,629	780,629	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	14,649,480	14,649,480	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	0	Colorado state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0	Arizona state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	384,459	384,459	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
			(632,412)	(632,412)	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual						
287498	425.140	USA Power Accrual	0	0	0	0	0	Accrued liability related to USA Power.
			2,097,050	2,097,050	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages						
Asset Retirement Obligations			0	0	0	0	0	
			49,995,035	49,995,035	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339	105.400	FAS 143 ARO Liability						
Other Deferred Assets:			0	0	0	0	0	
			(15,159,758)	(15,159,758)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287100	-----	Valuation Allowance for State Credit DTA						
			(230,518)	(230,518)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred
287199	220.101	Bad Debt						
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	116,334	116,334	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	455,563	455,563	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,498,688	1,498,688	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab						
			185,519	185,519	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig						
			12,859,705	12,859,705	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg						
			665,397	665,397	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg						
			(923,918)	(923,918)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	-----	Valuation Allowance for DTA						
			0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance						
			262,443	262,443	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab						
			0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank						
			501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve						
287321	100.100	ITC	2,523,216	2,523,216	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection
			137,043	137,043	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease						
			125,199	0	125,199	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission						
			2,768,908	2,768,908	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis						
			0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract						
			0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid						
			0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W						

287349	505.100	Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354	505.150	Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	718,952	718,952	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	88,380	88,380	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			1	1				
Subtotal - p234			836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed			484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed			2,601,508	0	0	0	2,601,508	
Total			349,679,175	328,390,069	125,199	0	21,163,907	

Instructions for Account 190:

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

PacifiCorp

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

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

Instructions for Account 281:

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	81,024	81,024	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	156,376,896	156,376,896	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,113,307,614	2,113,307,614	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(16,886,574)	(16,886,574)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(3,132,289)	(3,132,289)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(181,367,891)	(181,367,891)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,063,511	1,063,511	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(158,499,395)	(158,499,395)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
286605	105.136	PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	0	0	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(28,775)	(28,775)	0	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	0	293,718	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	0	0	Reclassification of pollution control facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,156,038	21,156,038	0	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(339,593,180)	(339,593,180)	0	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	306,439	306,439	0	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	162,913	162,913	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(4)	(4)					
Subtotal - p275			(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	(246,685,656)		
Less FASB 109 Above if not separately removed			1,428,574,981	1,428,574,981	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	
Total			(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)		

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

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.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	17,785,014	17,785,014	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	311,999	311,999	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,056,972	1,056,972	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	445,650	445,650	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,558,057)	(24,558,057)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(2,540,760)	(2,540,760)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	0	0	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	0	0	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	0	0	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.

287581	415.824	RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,467,716)	(1,467,716)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow.
287738	320.270	RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	0	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(83,594)	(83,594)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(4,730,953)	(4,730,953)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.

287977	415.885	RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	0	0	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	Regulatory asset established for the UT Solar incentive program costs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287860	415.855	RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Regulatory asset established for Utah portion of liquidated damages
287899	415.878	RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.

287639	415.510	RA - WA Colstrip #3	(39,571)	(39,571)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287874	720.843	RA Amort - Tax PR Adj OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(784,468)	(784,468)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287341	910.530	Injuries & Damages Accrual - Cash Basis	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
286909	720.815	FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(2,815)	(2,815)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287669	210.180	Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid Surety Bond	0	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., superseded bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513

287665	210.130	Prepaid Taxes - ID PUC	(81,964)	(81,964)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(250,896)	(250,896)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(184,423)	(184,423)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(9,381)	(9,381)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(19,071)	(19,071)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(7,927)	(7,927)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461,537)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(392,165)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287965	415.836	Current Asset - Frozen MTM	0	0	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)				
Subtotal - p277			(272,914,926)	(264,999,240)	0	(6,732,823)	(1,182,863)	
Less FASB 109 Above if not separately removed			(9,381)	(9,381)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	

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 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.8693%	39,048,134
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4852%	0
		Net Plant Allocator	
Other Included			
Annual Report	70,926		
3 Total Other Included	70,926	26.8693%	19,057
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		<u>39,067,191</u>
Currently Excluded			
Local Franchise	33,901,588		
Montana Energy License	205,239		
Montana Wholesale Energy	146,233		
Idaho Generation Tax (KWh)	78,800		
Oregon Department of Energy	1,614,478		
Wyoming Wind Generation Tax	1,811,786		
Washington Public Utility Tax	13,451,381		
Other (Navajo Nation, Business & Occupation, Other)	47,308		
5 Subtotal Excluded Taxes	51,256,813		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>196,653,710</u>		
7 Total Other Taxes			
114.14c	196,653,710		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		<i>detail below</i>	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	92,982,484

Detail for selected items above

Miscellaneous General Revenues

Rents - General	170,791
One Utah Center and North Temple office subleases	1,209,540
Parking Rent: Lloyd Center, Portland, Oregon	680,719
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	26,501
Total Miscellaneous General Revenue	2,087,551
Wages & Salary Allocator	8.49%
Total Allocated Miscellaneous General Revenue	177,133

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	349,760,384
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.07%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	286,984,323

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(993,690)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,317,657)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			64,093,718
137	Total Income Taxes				62,776,061

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes
Calculation of Transmission Plant In Service					
	Source	Footnotes	Year	Balance	
1	December 206.58b		2016	6,051,719,907	-
2	January Monthly Balances		2017	6,052,647,589	
3	February Monthly Balances		2017	6,054,500,728	
4	March Monthly Balances		2017	6,059,997,451	
5	April Monthly Balances		2017	6,096,051,447	
6	May Monthly Balances		2017	6,116,626,107	
7	June Monthly Balances		2017	6,126,198,370	
8	July Monthly Balances		2017	6,133,854,927	
9	August Monthly Balances		2017	6,149,335,759	
10	September Monthly Balances		2017	6,155,856,079	
11	October Monthly Balances		2017	6,167,792,394	
12	November Monthly Balances		2017	6,207,459,519	
13	December 207.58g		2017	6,222,285,657	-
15 14	Transmission Plant In Service (line 13)	(Note M)	Projection	6,222,285,657	Appendix A input
Calculation of Distribution Plant In Service					
	Source		Year	Balance	
15	December 206.75b		2016	6,582,809,079	-
16	January Monthly Balances		2017	6,595,971,129	
17	February Monthly Balances		2017	6,608,302,489	
18	March Monthly Balances		2017	6,621,113,796	
19	April Monthly Balances		2017	6,631,706,813	
20	May Monthly Balances		2017	6,657,749,048	
21	June Monthly Balances		2017	6,671,918,115	
22	July Monthly Balances		2017	6,688,061,553	
23	August Monthly Balances		2017	6,708,124,888	
24	September Monthly Balances		2017	6,721,948,959	
25	October Monthly Balances		2017	6,734,360,444	
26	November Monthly Balances		2017	6,751,320,980	
27	December 206.75g		2017	6,781,903,360	-
28	Distribution Plant In Service (line 27)		Projection	6,781,903,360	
Calculation of Intangible Plant In Service					
	Source		Year	Balance	
29	December 204.5b		2016	884,188,667	-
30	December 204.5g		2017	936,922,782	-
19 31	Intangible Plant In Service (line 30)	(Note N)	Projection	936,922,782	Appendix A input
Calculation of General Plant In Service					
	Source		Year	Balance	
32	December 206.99b		2016	1,177,924,891	-
33	December 207.99g		2017	1,230,870,807	-
18 34	General Plant In Service (line 33)	(Note N)	Projection	1,230,870,807	Appendix A input
Calculation of Production Plant In Service					
	Source		Year	Balance	
35	December 204.46b		2016	12,367,792,103	-
36	January Monthly Balances		2017	12,373,792,063	
37	February Monthly Balances		2017	12,377,755,562	
38	March Monthly Balances		2017	12,352,898,925	
39	April Monthly Balances		2017	12,357,752,338	
40	May Monthly Balances		2017	12,411,263,582	
41	March Monthly Balances		2017	12,401,124,175	
42	April Monthly Balances		2017	12,404,868,964	
43	August Monthly Balances		2017	12,405,291,596	
44	September Monthly Balances		2017	12,402,839,446	
45	October Monthly Balances		2017	12,406,426,943	
46	November Monthly Balances		2017	12,413,180,942	
47	December 204.46g		2017	12,487,001,483	-
48	Production Plant In Service (line 47)		Projection	12,487,001,483	
49	Electric Plant Sold 207.102g			0	-
6 50	Total Plant In Service (sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	27,658,984,089	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
	Source		Year	Balance	
51	December Prior year 219.25c		2016	1,593,178,784	-
52	January Monthly Balances		2017	1,601,151,321	
53	February Monthly Balances		2017	1,608,801,140	
54	March Monthly Balances		2017	1,616,483,921	
55	April Monthly Balances		2017	1,624,880,615	
56	May Monthly Balances		2017	1,632,723,972	
57	June Monthly Balances		2017	1,640,908,679	
58	July Monthly Balances		2017	1,648,959,683	
59	August Monthly Balances		2017	1,656,125,816	
60	September Monthly Balances		2017	1,663,134,561	
61	October Monthly Balances		2017	1,670,454,964	

PacifiCorp

Attachment 5 - Cost Support

62	November	Monthly Balances		2017	1,673,650,298	
63	December	219.25c		2017	1,680,313,619	-
25 64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,680,313,619	Appendix A input
Calculation of Distribution Accumulated Depreciation		Source		Year	Balance	
65	December	Prior year 219.26c		2016	2,679,105,243	Adjusted 106b
66	January	Monthly Balances		2017	2,685,148,622	
67	February	Monthly Balances		2017	2,696,484,876	
68	March	Monthly Balances		2017	2,704,798,257	
69	April	Monthly Balances		2017	2,715,021,349	
70	May	Monthly Balances		2017	2,722,787,706	
71	June	Monthly Balances		2017	2,732,197,208	
72	July	Monthly Balances		2017	2,740,804,921	
73	August	Monthly Balances		2017	2,749,349,167	
74	September	Monthly Balances		2017	2,757,547,628	
75	October	Monthly Balances		2017	2,766,417,713	
76	November	Monthly Balances		2017	2,775,218,568	
77	December	219.26c		2017	2,782,769,276	Adjusted 106b
78	Distribution Accumulated Depreciation	(line 77)		Projection	2,782,769,276	
Calculation of Intangible Accumulated Depreciation		Source		Year	Balance	
79	December	Prior year 200.21c		2016	550,535,864	
80	December	200.21c		2017	580,005,315	-
8 81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	580,005,315	Appendix A input
Calculation of General Accumulated Depreciation		Source		Year	Balance	
82	December	Prior year 219.28c		2016	434,527,790	-
83	December	219.28c		2017	461,124,272	-
26 84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	461,124,272	Appendix A input
Calculation of Production Accumulated Depreciation		Source		Year	Balance	
85	December	Prior year 219.20 through 219.24		2016	4,287,973,863	
86	January	Monthly Balances		2017	4,321,459,966	
87	February	Monthly Balances		2017	4,351,537,059	
88	March	Monthly Balances		2017	4,373,195,570	
89	April	Monthly Balances		2017	4,409,364,569	
90	May	Monthly Balances		2017	4,435,821,336	
91	June	Monthly Balances		2017	4,455,235,330	
92	July	Monthly Balances		2017	4,482,634,510	
93	August	Monthly Balances		2017	4,512,735,963	
94	September	Monthly Balances		2017	4,541,473,891	
95	October	Monthly Balances		2017	4,574,300,094	
96	November	Monthly Balances		2017	4,605,088,464	
97	December	219.20 through 219.24		2017	4,636,434,747	-
98	Production Accumulated Depreciation	(line 97)		Projection	4,636,434,747	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	9,560,641,915	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,140,647,229	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	
39	Undistributed Stores Expense	(Note N)	Prior Year 227.16c	0	
			Current Year 227.16c	0	
			Appendix A input Projection	0	current end-of-year balance
42	Construction Materials & Supplies	(Note N)	Prior Year 227.5c	142,252,190	
			Current Year 227.5c	150,015,776	
			Appendix A input Projection	150,015,776	current end-of-year balance
45	Transmission Materials & Supplies	(Note N)	Prior Year 227.8c	715,287	
			Current Year 227.8c	381,386	
			Appendix A input Projection	381,386	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(3,698,228)	Net Plant Allocator		
					26.87%	(993,690)	
	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current beg of year balance 266 footnotes	254,159			
			Current end of year balance 266 footnotes	148,165			

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Attachment 5 - Cost Support

35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	201,162	26.87%	54,051	(enter negative in Appendix A)
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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	23,502,790	3,657,534	19,845,256	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	26,134,386	3,657,534	22,476,852	Detail for transmission-related value on Attachment 12
23		(Notes B & L)	Appendix A input		3,657,534		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 pages 335 - 335.1				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000			25,000
	Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
	National Automated Clearing House	component of 335 Ln 1b	2,875			2,875
	National Coal Transportation Association	component of 335 Ln 1b	1,850			1,850
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104,000			104,000
	National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
	North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
	North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,000			1,000
	Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084			1,084
		Page 335, Line 1 Subtotal	1,115,015			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
	Lines 9 - 20	Page 335, Lines 9 - 20	130,667			130,667
	National Safety Council	Page 335, Line 21	6,035	6,035		
	Lines 22-42	Page 335, Lines 22 - 42	354,862			354,862
	Other (Individually less than \$5,000)	Page 335, Line 43	148,880			148,880
	Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116			15,116
	Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
	General: Other	Page 335.1, Line 17	2,530			2,530
63	Total	(Note C)	Appendix A Input			787,865
PBOP						
	Authorized filed PBOP expense		Annual Update Informational Filing			(11,307,062)
	Actual PBOP expense		Attachment 17 total			(11,307,062)
58	Actual PBOP Expense Adjustment		Appendix A Input	Projection		0 Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323,185b			5,579,593
70	Total	(Note F)	Appendix A Input			5,579,593

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expenses							
Federal Energy Regulatory Commission:							
	Annual Fee		350.37d	1,932,452	1,932,452		
	Annual Fee - hydro		350.38d	2,798,781		2,798,781	
	Transmission Rate Case		350.39d	664,023	664,023		
	Other Regulatory		350.40d	92,209	980,837		2,366
67	Total		sum	5,487,465	3,577,312		2,801,147

Safety Related Advertising Cost Support

PacifiCorp
Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	1,435	0	1,435	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				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	1,435	0	1,435	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M		321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching		321.84b	0			
	(561.1) Load Dispatch-Reliability		321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System		321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development		321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565		321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	Description & Documentation
Net Revenue Requirement					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,468,174	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							
50	Network Upgrade Balance	(Note N)					
				Prior Year	Enter negative	(27,365,546)	
				Current Year	Enter negative	(23,263,584)	
				Appendix A input	Projection	(23,263,584)	current end-of-year balance

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	106,777,986			
	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	106,777,986			Appendix A Input
General Plant							
	Depreciation expense (403)	(Note H)	336.10b	38,785,821			
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064			
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885			Appendix A Input
Intangible plant							
	Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602			
	Amortization of other electric plant (405)	(Note H)	336.1e	0			
78	Total Intangible Amortization	(Note H)	sum	40,052,602			Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.	
61 Total	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	(L)	Plant In Service				CWP		(S)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)			
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Other Transmission PIS	Amount (A x L)	Amount (J x L)	Other Transmission PIS	Amount (M / I3)	Amount (N / I3)	Transmission CWP	Amount (K x L)	Transmission CWP	Amount (O / I3)	Input/Total
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	3,817,934.59	-	-	-	-	-	-	-	-	-	-	-	-	45,815,215	-	-	3,524,247.31	-	-	-	-	-	-
Feb	5,976,256	-	66	-	-	-	-	-	-	-	66	-	65,738,818	-	731	5,056,832	-	56	-	-	-	-	-
Mar	6,869,209	-	-	-	-	-	-	-	-	-	-	-	68,692,093	-	-	5,284,007	-	-	-	-	-	-	-
Apr	30,113,037	-	-	-	-	-	-	-	-	-	-	-	271,017,334	-	-	20,847,467	-	-	-	-	-	-	-
May	16,262,523	-	100,000	-	-	-	-	-	-	-	-	-	130,100,187	800,000	-	10,007,707	-	61,538	-	-	-	-	-
Jun	5,893,213	-	100,000	-	-	-	-	-	-	-	100,000	-	41,252,493	700,000	-	3,173,269	-	53,846	-	-	-	-	-
Jul	9,239,584	-	100,000	-	-	-	-	-	-	-	100,000	-	55,437,502	600,000	-	4,264,423	-	46,154	-	-	-	-	-
Aug	9,334,716	-	-	-	-	-	-	-	-	-	-	-	46,673,579	-	-	3,590,275	-	-	-	-	-	-	-
Sep	7,520,124	-	-	-	-	-	-	-	-	-	-	-	30,080,494	-	-	2,313,884	-	-	-	-	-	-	-
Oct	10,000,760	-	-	-	3,428,994	-	-	-	-	-	3,428,994	-	30,002,281	10,286,981	-	2,307,868	-	791,306	-	-	-	-	-
Nov	16,710,360	-	2,000,000	-	-	-	-	-	-	-	2,000,000	-	33,420,721	4,000,000	-	2,570,825	-	307,692	-	-	-	-	-
Dec	68,757,692	-	-	-	-	-	-	-	-	-	-	-	68,757,692	-	-	5,289,053	-	-	-	-	-	-	-
Total	190,495,410	-	2,300,066	-	3,428,994	-	-	-	-	-	5,729,060	-	886,988,408	16,387,712	-	68,229,878	1,260,593	-	-	-	-	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)																							

(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Weighting	Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWP	Amount (K x L)	Amount (O / I3)
13	-	-	-	-	-	-	-
12	45,815,215	-	3,524,247.31	-	-	-	-
11	65,738,818	731	5,056,832	56	-	-	-
10	68,692,093	-	5,284,007	-	-	-	-
9	271,017,334	-	20,847,467	-	-	-	-
8	130,100,187	800,000	10,007,707	61,538	-	-	-
7	41,252,493	700,000	3,173,269	53,846	-	-	-
6	55,437,502	600,000	4,264,423	46,154	-	-	-
5	46,673,579	-	3,590,275	-	-	-	-
4	30,080,494	-	2,313,884	-	-	-	-
3	30,002,281	10,286,981	2,307,868	791,306	-	-	-
2	33,420,721	4,000,000	2,570,825	307,692	-	-	-
1	68,757,692	-	5,289,053	-	-	-	-
	886,988,408	16,387,712	68,229,878	1,260,593	-	-	-

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

49,490,471

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

Estimated Life			58
Estimated Depreciation for Attachment 7			
Jan	11.5	-	-
Feb	10.5	-	1
Mar	9.5	-	-
Apr	8.5	-	-
May	7.5	-	1,078
Jun	6.5	-	934
Jul	5.5	-	790
Aug	4.5	-	-
Sep	3.5	-	-
Oct	2.5	-	12,317
Nov	1.5	-	4,310
Dec	0.5	-	-
Total Estimated Depreciation for Attachment 7			19,430

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

Line 1
2
3
4
5
6
7

New Plant Carrying Charge

Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)

Formula Line	157	Net Plant Carrying Charge without Depreciation	9.6506%
A	157	Net Plant Carrying Charge without Depreciation	9.6506%
B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	10.1739%
C		Line B less Line A	0.5233%
FCR if CIAC			
D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.5893%

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

Columns and rows may be added to accommodate more projects

8 Useful life of the project
"Yes" if the customer has paid a lumpsum
payment in the amount of the investment on
9 line 29. Otherwise "No"
10 Input the allowed increase in ROE
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
13 13 Month Net Plant or CWIP Balance
14 Actual or estimated depreciation expense

Life	CIAC (Yes or No)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-I)			Transmission PIS Projection (Energy Gateway Segment B-I)			Total	Incentive		Transmission Incentive Credit (incentive minus without)			
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue		Charged	Without Incentive				
	No	58.00			58.00			58.00									
	Increased ROE (basis points)	0			50			50									
	9.6% ROE	9.6506%			9.6506%			9.6506%									
	FCR for This Project	9.6506%			9.9122%			9.9122%									
	Investment	-			1,463,059,094			1,250,878									
	Annual Depreciation Expense	-			25,225,157			19,430									
	Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	32,555,679	-	-	-	-	-	-	\$ 32,555,679	-	-	\$ -
16	W Increased ROE	2010	-	-	287,225,425	4,836,783	33,307,231	-	-	-	-	-	-	\$ 33,307,231	\$ 33,307,231	\$ -	\$ 751,553
17	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	89,399,404	-	-	-	-	-	-	\$ 89,399,404	\$ -	\$ -	\$ -
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	91,451,112	-	-	-	-	-	-	\$ 91,451,112	\$ 91,451,112	\$ -	\$ 2,051,708
19	W 9.8 % ROE	2012	-	-	785,864,997	13,960,855	89,801,320	-	-	-	-	-	-	\$ 89,801,320	\$ -	\$ -	\$ -
20	W Increased ROE	2012	-	-	785,864,997	13,960,855	91,857,610	-	-	-	-	-	-	\$ 91,857,610	\$ 91,857,610	\$ -	\$ 2,056,290
21	W 9.8 % ROE	2013	-	-	1,039,140,449	18,682,869	118,965,863	-	-	-	-	-	-	\$ 118,965,863	\$ -	\$ -	\$ -
22	W Increased ROE	2013	-	-	1,039,140,449	18,682,869	121,684,873	-	-	-	-	-	-	\$ 121,684,873	\$ 121,684,873	\$ -	\$ 2,719,010
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	133,473,789	-	-	-	-	-	-	\$ 133,473,789	\$ -	\$ -	\$ -
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	136,519,649	-	-	-	-	-	-	\$ 136,519,649	\$ 136,519,649	\$ -	\$ 3,045,860
25	W 9.8 % ROE	2015	-	-	1,350,166,903	24,782,100	155,080,926	-	-	-	-	-	-	\$ 155,080,926	\$ -	\$ -	\$ -
26	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	158,613,765	-	-	-	-	-	-	\$ 158,613,765	\$ 158,613,765	\$ -	\$ 3,532,840
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	170,579,953	-	-	-	-	-	-	\$ 170,579,953	\$ -	\$ -	\$ -
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	174,408,186	-	-	-	-	-	-	\$ 174,408,186	\$ 174,408,186	\$ -	\$ 3,828,233
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	168,426,835	-	-	-	-	-	-	\$ 168,426,835	\$ -	\$ -	\$ -
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	172,194,479	-	-	-	-	-	-	\$ 172,194,479	\$ 172,194,479	\$ -	\$ 3,767,644
31	W 9.8 % ROE	2018	-	-	1,413,351,783	27,214,238	163,610,766	1,250,878	19,430	140,147	-	-	-	\$ 163,750,913	\$ -	\$ -	\$ -
32	W Increased ROE	2018	-	-	1,413,351,783	27,214,238	167,308,935	1,250,878	19,430	143,420	-	-	-	\$ 167,452,354	\$ 167,452,354	\$ -	\$ 3,701,442
33	W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
35	W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
37	W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
55			-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -
56			-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	\$ -

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2016

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11,477,181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	2,043,237.13	3.59%	398,763.70	4.21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4.66%	107,633.85	1.93%	219,551.19	3.17%	
25	302	Franchises and Consents															6.66%
26	303	Miscellaneous Intangible Plant															4.07%
27	390.1	Leasehold Improvements - Gen															4.75%

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 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	f	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f14	f15	f16	f17		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA South East Idaho Falls NFO SA 746	BPA Idaho NFO SA 747	3 Phases Renewables Inc. NFO SA 876	Total NFO
RS / SA																			
Jan	8,622	9.24	3.30	30.25	1.39	0.36	-	20.19	18.21	7.28	47.32	-	-	12.86	1.86	346.69	107.00	-	606
Feb	8,083	8.26	3.23	27.42	1.19	0.38	-	26.28	17.65	7.27	46.69	-	-	15.53	1.50	239.07	92.00	-	486
March	7,584	7.39	3.09	25.58	1.11	0.24	-	19.25	15.82	6.48	42.88	0.10	-	14.79	1.46	247.50	78.00	-	464
April	7,128	6.37	3.19	22.30	0.81	0.14	-	15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14	-	16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19	-	26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04	-	20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11	-	19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	-	-	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Oct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63	-	-	19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	-	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

Other Service					j
j1	j2	j3	j4		
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administration OS RS 262/263		Total OS
403	84	74	342		904
369	72	86	303		830
343	74	74	277		768
343	50	101	258		752
452	74	101	302		930
727	148	130	323		1,329
768	174	132	316		1,391
736	154	126	332		1,348
671	141	114	303		1,229
416	79	70	269		834
387	76	72	302		837
440	79	71	308		898
6,057	1,205	1,151	3,636		12,048
505	100	96	303		1,004

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																				g				
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22		
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD Utility District LTP	Sacramento Municipal Project LTP	Salt River Project LTP	People's Utility District LTP	Evergreen Biopower, LLC LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	City of Roseville LTP	Total LTP	
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874	-	SA 700	SA 701	SA 702	SA 749	SA 881	-			
Jan	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	-	3,624	
Feb	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	-	3,624	
March	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674	
April	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674	
May	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674	
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832	
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832	
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832	
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832	
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	100	50	150	50	3,832	
Nov	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674	
Dec	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	100	50	150	50	3,674	
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	1,200	600	1,800	500	-	44,778
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	100	50	150	42	-	3,731

Network & OS	1% growth	Behind-the-Meter	Network Load
10,132	10,235	197	10,433
9,399	9,496	224	9,720
8,815	8,906	298	9,205
8,219	8,304	219	8,522
8,913	9,005	252	9,257
11,777	11,898	281	12,179
12,076	12,200	283	12,483
11,609	11,728	307	12,035
10,460	10,568	309	10,877
8,569	8,657	259	8,916
9,274	9,369	262	9,631
9,834	9,934	237	10,171
119,077	120,299	3,129	123,428
9,923	10,025	261	10,286

Divisor
14,057
13,344
12,879
12,197
12,931
16,011
16,315
15,866
14,709
12,748
13,305
13,845
168,206
14,017

PacifiCorp
Attachment 9a1 - Load (Current Year)
2017

Column			OATT (Part III - Network Service)															f		
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4		
RS / SA			UAMPS OS	UMPA OS	Deseret OS	WAPA OS RS 262/RS	APS OS RS 436	
Jan	6	8	420	75	78	339	912	
Feb	1	19	395	76	92	306	870	
March	1	8	339	79	60	306	785	
April	3	8	302	33	99	320	754	
May	30	17	506	90	78	339	1,012	
Jun	26	17	698	145	122	342	1,307	
Jul	6	17	752	173	136	346	1,407	
Aug	1	17	770	167	128	316	1,381	
Sept	5	17	692	184	114	328	1,318	
Oct	31	8	373	57	41	268	739	
Nov	28	18	362	64	72	315	813	
Dec	21	18	434	69	62	314	879	
Total			6,042	1,214	1,081	3,839	12,176	

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

2016

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
Jan	4	18	8,342	5.54	3.17	26.83	1.17	0.32	-	14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50	-	-	141
Feb	2	8	8,068	5.65	3.33	27.08	1.14	0.37	-	15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65	-	-	140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	-	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61	-	-	127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	-	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52	-	-	108
May	31	17	7,463	4.89	3.20	12.88	0.29	-	-	8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47	-	-	111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29	-	14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50	-	-	137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08	-	13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08	-	13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32	-	-	16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06	-	0.05	-	13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-	-	15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	-	-	19.97	19.15	10.89	53.03	-	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2	-	166	264	117	524	4	16	195	20	1,154	430	3,223

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS	
			Western Area Power UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/263	APS OS RS 436	
Jan	4	18	413	85	65	349	-	912
Feb	2	8	387	67	88	350	-	892
March	29	8	331	77	95	257	-	760
April	14	10	361	77	113	246	-	798
May	31	17	457	56	127	286	-	927
Jun	28	16	697	126	99	307	-	1,229
Jul	28	17	784	173	115	320	-	1,392
Aug	16	17	742	151	111	335	-	1,339
Sept	1	15	644	111	94	271	-	1,119
Oct	19	8	339	61	67	231	-	698
Nov	30	18	382	86	72	336	-	876
Dec	19	18	445	86	49	317	-	897
Total			5,982	1,155	1,097	3,605	-	11,838

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

2015

Column			OATT (Part III - Network Service)																	
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f	
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789			Total NFO	
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	-	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	-	-	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	-	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-	-	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	-	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	-	-	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	-	-	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	-	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-	-	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	-	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-	-	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	-	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	-	-	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	-	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	-	-	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	-	-	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	-	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	-	-	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	-	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	-	-	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	-	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	-	-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

Column			Other Service					
			j1	j2	j3	j4	j	
Customer Class RS / SA	Day	Time	UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263	Total OS	
Jan	2	18	377	93	79	338	888	
Feb	23	8	326	74	77	252	728	
March	4	8	358	65	68	267	758	
April	15	8	365	39	89	209	703	
May	31	18	394	78	99	282	852	
Jun	29	16	787	172	170	321	1,450	
Jul	2	16	768	176	146	283	1,373	
Aug	13	16	697	144	139	344	1,323	
Sept	1	16	677	128	134	311	1,250	
Oct	1	17	537	119	101	308	1,065	
Nov	30	18	417	78	72	254	822	
Dec	28	18	442	81	101	294	919	
Total			6,146	1,246	1,275	3,463	12,130	

PacifiCorp
Attachment 9b - Load Divisor for True up
2017

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746		BPA Idaho Falls NFO SA 747
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640,000	
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496,433	
March	1	8	7,714	10.56	3.29	23.00	1.20	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474,108	
April	3	8	7,156	8.51	3.28	25.45	1.08	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357,037	
May	30	17	8,096	6.33	2.65	11.53	0.33	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321,614	
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	399,887	
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422,430	
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405,843	
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346,849	
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401,361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	404,678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502,724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

Other Service					
j1	j2	j3	j4	j5	j
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administra 262/RS	APS OS RS 436	Total OS
420	75	78	339	-	912
395	76	92	306	-	870
339	79	60	306	-	785
302	33	99	320	-	754
506	90	78	339	-	1,012
698	145	122	342	-	1,307
752	173	136	346	-	1,407
770	167	128	316	-	1,381
692	184	114	328	-	1,318
373	57	41	268	-	739
362	64	72	315	-	813
434	69	62	314	-	879
6,042	1,214	1,081	3,839	-	12,176
504	101	90	320	-	1,014.63

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																		g			
Customer Class RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	Total LTP
			PacifiCorp LTP Various	Basin LTP SA 818	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Eugene Water & Electric Board LTP SA 780	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Thermo No 1 (CRYQ) LTP SA 568	Powerex LTP SA 169	NextEra: LTP SA 733	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 751	Salt River Project LTP SA 809	Clatskanie Peoples Utility District LTP SA 800	Losses LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP 748	Powerex LTP 749		
Jan			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
Feb			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
March			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
April			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
May			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
Jun			2,629	-	50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783
Jul			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Aug			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Sept			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Oct			2,569	-	50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709
Nov			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Dec			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Total			30,823	-	600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836
Avg 12CP			2,569	-	50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653

Total & OS	Behind-the Meter	Total Load	+ OS + LTP
10,768	178	10,946	14,464
9,509	244	9,753	13,271
8,973	318	9,291	12,809
8,267	174	8,441	12,066
9,429	160	9,589	13,214
11,383	255	11,638	15,421
12,039	257	12,297	16,068
12,121	262	12,383	16,155
11,119	233	11,352	15,124
8,433	203	8,635	12,344
8,841	306	9,147	12,760
9,669	221	9,890	13,504
120,552	2,811	123,363	167,199
10,046	234	10,280	13,933

Divisor

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(426,618,312)
1110000	146200	A/Amort-Oth Intang	(122,277,057)
1110000	146201	A/Amort-Hydr-Klamath	1,553,321
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)
Attachment 5 input: Total Accumulated Amortization			(580,005,314)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,216,270	\$ 1,657,444	\$ 1,936,857			\$ 1,936,857	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$ 3,676,147	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410,123	\$ 351,001	\$ 380,562	\$ 380,562			
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184,617	\$ 198,511				\$ 198,511
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518				\$ 1,287,518
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 12,337,354	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 606,916	\$ 572,765	\$ 589,841	\$ 589,841			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 37,666	\$ 42,632	\$ 40,149			\$ 40,149	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1,037	\$ -	\$ 518	\$ 518			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntrngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192,500	\$ 219,375	\$ 219,375			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 60,994	\$ 30,497				\$ 30,497
	132825	Prepaid LGIA Transmission	Other	\$ 242,135	\$ -	\$ 121,068	\$ 121,068			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 1,026,483	\$ 1,123,171				\$ 1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 947,627	\$ 1,020,458	\$ 984,043	\$ 984,043			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,160,557	\$ 3,144,990	\$ 3,152,774	\$ 3,152,774			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 267,490	\$ 333,370	\$ 300,430	\$ 300,430			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				
	132910	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712				\$ 11,914,712
	132926	Prepaid Royalties	Other	\$ 68,456	\$ -	\$ 34,228	\$ 34,228			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (121,168)	\$ (100,095)	\$ (110,632)			\$ (110,632)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,487,117)	\$ (2,642,448)	\$ (2,064,782)	\$ (2,064,782)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,608,285	\$ 2,742,543	\$ 2,175,414	\$ 2,175,414			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 91,333	\$ 16,278	\$ 53,806	\$ 53,806			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		Total Prepayments		\$ 65,837,449	\$ 75,998,325	\$ 70,917,887	\$ 38,440,935	\$ -	\$ 17,922,541	\$ 14,554,410

Allocator
 Total Allocated to Transmission by Category

	0.000%	100.000%	26.869%	8.485%
\$	-	-	4,815,669	1,234,969

Appendix A input: Total Allocated to Transmission **\$ 6,050,638**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)											
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,093,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,041,475,000	7,041,475,000	7,041,475,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10,464,531
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048
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	360,014,410	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748
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	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600
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)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	(15,266,178)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-in Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956

Description	Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	0	0	0
Annual amortization for gains and losses on hedges.	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, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		Category	By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	100% Transmission		Plant	Labor	Other		
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(11.1)	(15.2)	(13.1)	Other					(13.138)	
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(7.4)	(10.7)	(9.0)	Other					(9.022)	
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0)	Other					(1.000)	
ST Cetter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other					0.000	
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	Other					0.000	
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other					0.000	
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other					(0.012)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other					0.000	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other					0.000	
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other					0.000	
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other					(0.203)	
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other					(1.215)	
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.3)	Other					(3.264)	
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.5)	Other					(2.550)	
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other					(6.162)	
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.6)	Other					(3.628)	
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(1.1)	Labor				(1.127)		
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(19.3)	Other					(19.338)	
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	0.0	Labor				0.000		
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	18.2	Other					18.240	
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(7.6)	Other					(7.601)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other					(0.015)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Ss	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other					(0.057)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904.2	(0.8)	(0.6)	(0.7)	Other					(0.701)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	Other					(0.078)	
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.0)	(0.0)	Other					(0.050)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other					(0.255)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.3)	Other					(0.339)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.5)	Other					(0.533)	
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.5)	Other					(1.488)	
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other					(0.682)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.9)	Other					(2.931)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.2)	Other					(0.202)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other					0.000	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.7)	Labor				(0.676)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(0.1)	Labor					(0.108)	
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.8)	Labor					(1.790)	
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(2.1)	Labor					(2.122)	
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	0.0	Labor					0.000	
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other					0.000	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other					0.000	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other					0.000	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(2.7)	Labor				(2.711)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.8)	(1.7)	(1.8)	Labor					(1.759)	
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.1)	Labor					(2.076)	
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor					(0.029)	
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.5)	Labor					(3.546)	
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor					(0.127)	
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor					(15.192)	
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.1)	Labor					(6.122)	
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.9)	(1.8)	(1.9)	Other					(1.884)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)	(1.2)	(0.9)	Labor				(0.928)		
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(58.3)	Labor					(58.322)	
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	20.3	20.2	20.3	Labor					20.270	
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.0)	Labor					(29.008)	
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor					(2.951)	
Totals							(156.8)	(176.0)	(166.4)				0.000	0.000	(108.324)	(58.106)

Allocators	100.000%	23.413%	8.485%	0.000%	
Total (\$ millions)	0.000	0.000	(9.191)	0.000	(9.191)

Appendix A input (9,191,451)

PacifiCorp

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	0
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(610)
Attachment 5 input: Total PBOP		(11,307,062)

Notes:

Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 5

True-Up variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up	
			2017 Form 1 data	
			True-up	
Allocators				
Wages & Salary Allocation Factor				
1		354.21b	26,634,206	
2		354.28b	356,448,651	
3		354.27b	42,557,961	
4		(Line 2 - Line 3)	313,890,690	
5		(Line 1 / Line 4)	8.4852%	
Plant Allocation Factors				
6	(Note M)	Attachment 5	27,308,153,936	
7	(Note M)	Attachment 5	9,279,031,667	
8	(Note N)	Attachment 5	565,270,590	
9		(Line 7 + 8)	9,844,302,257	
10		(Line 6 - Line 9)	17,463,851,680	
11		(Line 24 - Line 23)	6,302,098,182	
12		(Line 11 / Line 6)	23.0777%	
13		(Line 32 - Line 23)	4,576,845,261	
14		(Line 13 / Line 10)	26.2075%	
Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5	6,122,640,457	
16	(Notes A & P)	Attachment 6	0	
17		(Line 15 + Line 16)	6,122,640,457	
18	(Note N)	Attachment 5	1,204,397,849	
19	(Note N)	Attachment 5	910,555,725	
20		(Line 18 + Line 19)	2,114,953,574	
21		(Line 5)	8.4852%	
22		(Line 20 * Line 21)	179,457,725	
23	(Notes B & L)	Attachment 5	3,657,534	
24		(Line 17 + Line 22 + Line 23)	6,305,755,716	
Accumulated Depreciation and Amortization				
25	(Note M)	Attachment 5	1,639,289,798	
26	(Note N)	Attachment 5	447,826,031	
27	(Note N)	(Line 8)	565,270,590	
28		(Line 26 + 27)	1,013,096,621	
29		(Line 5)	8.4852%	
30		(Line 28 * Line 29)	85,963,123	
31		(Line 25 + Line 30)	1,725,252,921	
32		(Line 24 - Line 31)	4,580,502,795	
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33		Attachment 1A	(1,116,290,225)	

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
27,291,677	(657,471)	-2.41%
351,524,131	4,924,520	1.40%
38,710,883	3,847,078	9.94%
312,813,248	1,077,442	0.34%
8.7246%	-0.2394%	-2.74%
27,064,434,648	243,719,288	0.90%
9,026,397,312	252,634,355	2.80%
550,553,312	14,717,278	2.67%
9,576,950,624	267,351,633	2.79%
17,487,484,024	(23,632,345)	-0.14%
6,311,838,409	(9,740,227)	-0.15%
23.3215%	-0.2438%	-1.05%
4,633,637,364	(56,792,103)	-1.23%
26.4969%	-0.2893%	-1.09%
6,051,719,907	70,920,550	1.17%
80,207,525	(80,207,525)	-100.00%
6,131,927,432	(9,286,975)	-0.15%
1,177,924,891	26,472,958	2.25%
884,188,667	26,367,057	2.98%
2,062,113,559	52,840,015	2.56%
8.7246%		
179,910,977	(453,252)	-0.25%
3,657,534	0	0.00%
6,315,495,944	(9,740,227)	-0.15%
1,592,275,183	47,014,615	2.95%
434,316,474	13,509,558	3.11%
550,553,312	14,717,278	2.67%
984,869,786	28,226,835	2.87%
8.7246%		
85,925,862	37,261	0.04%
1,678,201,046	47,051,876	2.80%
4,637,294,898	(56,792,103)	-1.22%
(1,091,271,681)	(25,018,545)	-2.29%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up		2017 Projection (as-filed)				
			2017 Form 1 data		2016 Form 1 data	Absolute change	Percent change		
			True-up		2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)		
CWIP for Incentive Transmission Projects									
34 CWIP Balances for Current Rate Year	(Note O)	Attachment 6		0	0	0	n/m		
ITC Adjustment									
35 IRC 46(f)1 adjustment		Attachment 5		(52,720)	(83,451)	30,731	36.83%		
Unfunded Reserves									
36 Unfunded Reserves		Attachment 16		(10,215,776)	(10,782,868)	567,092	5.26%		
Prepayments									
37 Prepayments	(Note K & N)	Attachment 11		5,932,025	5,830,311	101,714	1.74%		
Abandoned Plant									
38 Unamortized Abandoned Plant	(Note O)			0	0	0	n/m		
Materials and Supplies									
39 Undistributed Stores Expense	(Note N)	Attachment 5		0	0	0	n/m		
40 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%	(0)	-2.74%		
41 Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)		0	0	0	n/m		
42 Construction Materials & Supplies	(Note N)	Attachment 5	146,133,983		142,252,190	3,881,793	2.73%		
43 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%				
44 Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	12,399,739		12,410,922	(11,183)	-0.09%		
45 Transmission Materials & Supplies	(Note N)	Attachment 5	548,337		715,287	(166,951)	-23.34%		
46 Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	12,948,075		13,126,209	(178,134)	-1.36%		
Cash Working Capital									
47 Operation & Maintenance Expense		(Line 75)		73,541,476	75,595,793	(2,054,317)	-2.72%		
48 1/8th Rule	(Note S)	Zero		0.0%	0.0%				
49 Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)		0	0	0	n/m		
Network Upgrade Balance									
50 Network Upgrade Balance	(Note N)	Attachment 5		(25,314,565)	(27,365,546)	2,050,981	7.49%		
51 Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,132,993,185)	(1,110,547,025)	(22,446,160)	-2.02%		
52 Rate Base		(Line 32 + Line 51)		3,447,509,610	3,526,747,873	(79,238,263)	-2.25%		
Operations & Maintenance Expense									
Transmission O&M									
53 Transmission O&M		Attachment 5		204,853,614	203,173,765	1,679,849	0.83%		
54 Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		10,636,891	10,746,900	(110,009)	-1.02%		
55 Less: Account 565		Attachment 5		134,473,119	130,788,907	3,684,212	2.82%		
56 Transmission O&M		(Lines 53 - 55)		59,743,604	61,637,958	(1,894,354)	-3.07%		
Allocated Administrative & General Expenses									
57 Total A&G		323.197b	134,499,331		129,632,900	4,866,431	3.75%		
58 Less Actual PBOP Expense Adjustment		Attachment 5		0	0	0	n/m		
59 Less Property Insurance Account 924		323.185b	5,579,593		14,265,351	(8,685,758)	-60.89%		
60 Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0	3,633,280	(3,633,280)	-100.00%		
61 Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,853,804		25,261,821	(2,408,017)	-9.53%		
62 Less General Advertising Exp Account 930.1		323.191b	1,435		1,818	(383)	-21.07%		
63 Less Membership Dues	(Note C)	Attachment 5		787,865	159,725	628,140	393.26%		
64 Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	105,276,634		86,310,905	18,965,730	21.97%		
65 Wage & Salary Allocator		(Line 5)		8.4852%	8.7246%				
66 Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,917		7,530,274	1,402,644	18.63%		
Directly Assigned A&G									
67 Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,577,312	3,100,665	476,647	15.37%		
68 General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0	0	0	n/m		
69 Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,577,312	3,100,665	476,647	15.37%		
70 Property Insurance Account 924	(Note F)	Attachment 5		5,579,593	14,265,351	(8,685,758)	-60.89%		

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up	
			2017 Form 1 data	
			True-up	
71	General Advertising Exp Account 930.1 - Education and Outreach	Attachment 5		0
72	Total Accounts 924 and 930.1 - General	(Line 70 + Line 71)		5,579,593
73	Gross Plant Allocator	(Line 12)		23.0777%
74	A&G Directly Assigned to Transmission	(Line 72 * Line 73)		1,287,643
75	Total Transmission O&M	(Lines 56 + 66 + 69 + 74)		73,541,476

Depreciation & Amortization Expense

Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885
78	Intangible Amortization	(Note H)	Attachment 5	40,052,602
79	Total		(Line 77 + Line 78)	79,873,487
80	Wage & Salary Allocator		(Line 5)	8.4852%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399

Taxes Other Than Income

84	Taxes Other than Income Taxes		Attachment 2	38,104,944
85	Total Taxes Other than Income Taxes		(Line 84)	38,104,944

Return \ Capitalization Calculations

Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,046,645,769
87	Less Account 222 Reacquired 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	7,046,645,769
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	360,014,410
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,121,973
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	639,595
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	364,764,953
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
0	0	n/m
14,265,351	(8,685,758)	-60.89%
23.3215%		
3,326,897	(2,039,255)	-61.30%
75,595,793	(2,054,317)	-2.72%
Depreciation & Amortization Expense		
104,655,006	2,122,980	2.03%
41,404,035	(1,583,150)	-3.82%
36,791,866	3,260,736	8.86%
78,195,901	1,677,586	2.15%
8.7246%		
6,822,273	(44,859)	-0.66%
0	0	n/m
111,477,279	2,078,121	1.86%
Taxes Other Than Income		
37,145,684	959,260	2.58%
37,145,684	959,260	2.58%
Return \ Capitalization Calculations		
7,108,466,231	(61,820,462)	-0.87%
0	0	n/m
0	0	n/m
0	0	n/m
7,108,466,231	(61,820,462)	-0.87%
11,992,787	(1,018,837)	-8.50%
31,458,867	(3,121,901)	-9.92%
6,095,145	(635,554)	-10.43%
63,587	(11,026)	-17.34%
0	0	n/m
7,058,983,019	(57,055,195)	-0.81%
359,474,830	539,580	0.15%
0	0	n/m
4,142,215	(20,241)	-0.49%
667,665	(28,070)	-4.20%
11,026	0	0.00%
0	0	n/m
364,273,683	491,269	0.13%
2,397,600	0	0.00%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up	
				2017 Form 1 data	True-up
105	Less Account 217 Reacquired 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		2,397,600
111	Preferred Dividend		Attachment 14	(Enter positive)	161,902
Common Stock					
112	Proprietary Capital		Attachment 14		7,497,597,604
113	Less: Total Preferred Stock		(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14		116,833,919
115	Less: Account 219		Attachment 14		(12,567,851)
116	Total Common Stock		Sum Lines 112 through 115		7,390,933,935
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock	(Notes Q & R)	(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock	(Note H)	(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5593%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,531,558,737	(33,961,133)	-0.45%
2,397,600	0	0.00%
139,867,117	(23,033,198)	-16.47%
(11,852,626)	(715,224)	-6.03%
7,401,146,646	(10,212,711)	-0.14%
48.98%	-0.18%	
0.02%	0.00%	
51.00%	0.18%	
5.16%	0.05%	
6.75%	0.00%	
9.80%		
2.53%		
0.00%		
5.00%		
7.53%	0.03%	
265,454,053	(4,844,846)	-1.83%
35.00%	0.00%	
4.54%	0.00%	
0.00%	0.00%	
37.951%		
61.163%		
(1,150,336)	181,121	15.75%
(1,853,915)	291,900	15.75%
107,834,389	(2,043,109)	-1.89%
104,229,266	(1,751,209)	-1.65%

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(969,214)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,562,015)
135	Income Tax Component =	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$		[Line 132 * Line 127 * (1 - (Line 123 / Line 126))]	105,791,280
136	Total Income Taxes			(Line 134 + Line 135)	104,229,266

Revenue Requirement

Summary

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up	
			2017 Form 1 data	
			True-up	
137	Net Property, Plant & Equipment	(Line 32)	4,580,502,795	
138	Total Adjustment to Rate Base	(Line 51)	(1,132,993,185)	
139	Rate Base	(Line 52)	3,447,509,610	
140	Total Transmission O&M	(Line 75)	73,541,476	
141	Total Transmission Depreciation & Amortization	(Line 83)	113,555,399	
142	Taxes Other than Income	(Line 85)	38,104,944	
143	Investment Return	(Line 127)	260,609,207	
144	Income Taxes	(Line 136)	104,229,266	
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	590,040,292	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service	(Line 15)	6,122,640,457	
147	Excluded Transmission Facilities	(Note J) Attachment 15	170,890,310	
148	Included Transmission Facilities	(Line 146 - Line 147)	5,951,750,147	
149	Inclusion Ratio	(Line 148 / Line 146)	97.21%	
150	Gross Revenue Requirement	(Line 145)	590,040,292	
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	573,571,553	
Revenue Credits				
152	Revenue Credits	Attachment 3	92,982,484	
153	Net Revenue Requirement	(Line 151 - Line 152)	480,589,069	
Net Plant Carrying Charge				
154	Gross Revenue Requirement	(Line 150)	590,040,292	
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,483,350,659	
156	Net Plant Carrying Charge	(Line 154 / Line 155)	13.1607%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	10.7790%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6414%	
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)	225,201,820	
160	Increased Return and Taxes	Attachment 4	393,276,764	
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	618,478,584	
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,483,350,659	
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	13.7950%	
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	11.4134%	
165	Net Revenue Requirement	(Line 153)	480,589,069	
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0	
167	Transmission Incentive Credit	Attachment 7	4,566,718	
168	Interest on Network Upgrade Facilities	Attachment 5	1,468,174	
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	486,623,961	
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	13,933	
171	Rate (\$/MW-year)	(Line 169 / 170)	34,925	
172	Network Service Rate (\$/MW-year)	(Line 171)	34,925	

Notes

A Line 16 includes New Transmission Plant to be placed in service in the current calendar year. Projected capital additions will include only the capital costs associated with plant expected to be energized and placed in service (as defined by the Uniform System of Accounts) in that month. The True-Up Adjustment will reflect the actual date the plant was energized and placed in service.

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
4,637,294,898	(56,792,103)	-1.22%
(1,110,547,025)	(22,446,160)	-2.02%
3,526,747,873	(79,238,263)	-2.25%
75,595,793	(2,054,317)	-2.72%
111,477,279	2,078,121	1.86%
37,145,684	959,260	2.58%
265,454,053	(4,844,846)	-1.83%
105,980,474	(1,751,209)	-1.65%
595,653,284	(5,612,992)	-0.94%
6,051,719,907	70,920,550	1.17%
244,927,582	(74,037,272)	-30.23%
5,806,792,325	144,957,822	2.50%
95.95%		
595,653,284	(5,612,992)	-0.94%
571,545,770	2,025,782	0.35%
132,780,097	(39,797,613)	-29.97%
438,765,673	41,823,396	9.53%
595,653,284	(5,612,992)	-0.94%
4,539,652,249	(56,301,590)	-1.24%
13.1211%	0.04%	
10.8158%	-0.04%	
2.6338%	0.01%	
224,218,757	983,063	0.44%
400,422,047	(7,145,282)	-1.78%
624,640,803	(6,162,219)	-0.99%
4,539,652,249	(56,301,590)	-1.24%
13.7597%		
11.4543%		
438,765,673	41,823,396	9.53%
0	0	n/m
4,597,903	(31,185)	-0.68%
1,047,559	420,615	40.15%
444,411,135	42,212,826	9.50%
13,875	58	0.42%
32,029	2,896	9.04%
32,029	2,896	9.04%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 True-up
			2017 Form 1 data
			True-up
B	Includes Transmission portion only.		
C	Annual membership dues (e.g., for EPRI, NEETRAC, SEPA and NCTA) are excluded from the calculation of the ATRR and charges under the Formula Rate and are subtracted from Total A&G. Total A&G does not include lobbying expenses.		
D	Includes all Regulatory Commission Expenses.		
E	Includes Regulatory Commission Expenses directly related to transmission service.		
F	Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.		
G	The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as: $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$.		
H	No change in ROE will be made absent a filing at FERC. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its actual PBOP expense. 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.		

2017 Projection (as-filed)		
2016 Form 1 data	Absolute change	Percent change
2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed) v	Change over 2017 Projection (as-filed)

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	6,954,702
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	2,007,912
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,674,277
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	10,636,891
7	Schedule 1 Annual Revenue Requirement	(Line 6)	10,636,891
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,933,258
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.763417
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06362
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01468
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00294
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00210
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.18
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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	\$573,571,553
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,381,547
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$87,600,937
4	Total Revenue Credits	Line 2 + Line 3	\$92,982,484
5	Interest on Network Upgrades	Attachment 5	\$1,468,174
6	Transmission Incentive Credit	Attachment 7	\$4,566,718
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$486,623,961
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,933
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$34.925354
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.910446
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.671641
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.134328
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.095949
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$8.40
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$4.00

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	
2	ADIT-281	Sch. 281 Below	(306,993,377)	(306,993,377)	0	0	0	
3	ADIT-283	Sch. 283 Below	(443,395,343)	(433,546,866)	0	(8,420,282)	(1,428,202)	
4	ADIT-190	Sch. 190 Below	529,240,023	498,715,075	135,938	0	30,389,010	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,478,998,610)	(3,201,047,469)	(1,074,808,636)	7,091,428	(210,233,940)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,074,808,636)	1,858,489	(17,838,739)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)					Attachment 1a input -->	(1,090,788,886)

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.

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220	720.560 Pension	43,688,849	43,688,849	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWMA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	4,161,744	0	0	0	4,161,744	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	79,823	0	0	0	79,823	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	729,595	729,595	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	1,155,530	0	0	0	1,155,530	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	11,646,259	0	0	0	11,646,259	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413	720.550 Accrued CIC Severance	0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447	720.830 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0	4,130,208	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,384,147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120 FAS 133 Derivatives - Book	29,074,300	29,074,300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287206	415.710 RL - WA Accelerated Depreciation	1,063,340	1,063,340	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.

			274,972	274,972	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			199,163	199,163	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			1,377,710	1,377,710	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(98,676)	(98,676)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs. The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below the line.
287225	605.103	ARO/Reg Diff - Trojan - WA						
287227	705.531	RL UT Solar Feed-in Tariff - NC	6,015,245	6,015,245	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
			1,209,170	1,209,170	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
287231	705.519	RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	0	Regulatory liability established to record WA Def NPC.
			1,836,865	1,836,865	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			7,608,767	7,608,767	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			0	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			156,295	156,295	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
287239	705.600	RL - OR 2012 GRC Giveback	0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			210,859	210,859	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	1,177,557	1,177,557	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			33,666	33,666	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY						
287262	100.100	RL ITC	2,963,801	2,963,801	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	175,610	175,610	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
			154,906	154,906	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent						
			198,605	198,605	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent						
			12,913	12,913	0	0	0	Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR						
			104,188	104,188	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass						
			0	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR						
			1,247,406	1,247,406	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency.
287299	705.265	RL - OR Energy Conserv Chrg	(100,363)	(100,363)	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons						
			852,229	852,229	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities						

			446,030	446,030	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in
287316	715.720	NW Power Act - WA						
			0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287320	910.560	SMUD Revenue Imputation-UT						
287374	100.105	Income Tax WA Flow-through	23,542	23,542	0	0	0	Regulatory liability established for flow-through accounting of income
287389	610.145	RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
			0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY						
			0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID						
			2,061,769	2,061,769	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs						
			600,284	600,284	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	761,145	761,145	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287453	610.143	RL - WA Low Energy Program						
			966,416	966,416	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR						
			98,007	98,007	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA						
			87,669	87,669	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA						
			2,558,143	2,558,143	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287476	705.273	RL - Blue Sky Program UT						
			57,733	57,733	0	0	0	Regulatory liability established to record revenues received from
287477	705.274	RL - Blue Sky Program ID						
			214,116	214,116	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY						
			1,098,152	1,098,152	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre						
			(2,523)	(2,523)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre						
			0	0	0	0	0	
State Carryforwards								
287280		DTA State Charitable Contribution Limit	310,658	310,658	0	0	0	Charitable contribution carryforward for state income tax purposes.
			79,743,358	79,743,358	0	0	0	State net operating loss carryforward for income tax purposes.
287437		DTA Net Operating Loss Carryforwrd-State						
			(28,018,906)	(28,018,906)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,104,918	2,104,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
			2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287491		DTA BETC Purchased Credits						
			837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	0	Idaho state income tax credit carryforward.
			181,414	181,414	0	0	0	Colorado state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward						
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0	Arizona state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	316,327	316,327	0	0	0	California state income tax credit carryforward.
			0	0	0	0	0	
			0	0	0	0	0	
Loss Contingencies								

			0	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual							
			0	0	0	0	0	0	Accrued liability related to USA Power.
287498	425.140	USA Power Accrual							
			0	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages							
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Asset Retirement Obligations									
287339	105.400	FAS 143 ARO Liability	77,524,010	77,524,010	0	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
			0	0	0	0	0	0	
			0	0	0	0	0	0	
Other Deferred Assets:									
287210	505.115	Sales & Use Tax Audit Exp	95,248	95,248	0	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	158,129	158,129	0	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	1,753,017	1,753,017	0	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			570,811	570,811	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab							
			331,401	331,401	0	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig							
			9,924,217	9,924,217	0	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg							
			1,075,282	1,075,282	0	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg							
			(12,229,025)	(12,229,025)	0	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	- - - - -	Valuation Allowance for DTA							
			0	0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance							
			390,071	390,071	0	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab							
			0	0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank							
			774,200	774,200	0	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve							
			5,501,768	5,501,768	0	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287321	100.100	ITC							
			211,464	211,464	0	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease							
			135,938	0	135,938	0	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission							
			2,988,505	2,988,505	0	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis							
			0	0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract							
			0	0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid							
			0	0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W							
			0	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.
287349	505.100	Energy West Accrued Liab							
287354	505.150	Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
			0	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287357	425.200	Other Environmental Liabili							
287370	425.215	Unearned Joint Use Pole Con	1,100,625	1,100,625	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
			9,410,239	9,410,239	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287391	425.320	N Umpqua Settlement Agmt							
			6,395,892	6,395,892	0	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287392	425.120	Bear River Settlement Agreement							
			303,841	303,841	0	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287393	425.110	Tenant Lease Allowances							
			1,231,523	1,231,523	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287415	205.200	M&S Inventory Write-off							
			3,231,000	3,231,000	0	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287417	605.710	Reverse Accrued Final Reclamation							
			1,349,810	1,349,810	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287430	505.125	Accrued Royalties							

287479	105.221	Safe Harbor Leases - Cholla	35,895,726	35,895,726	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	144,815	144,815	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	122,716	122,716	0	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	541,711	541,711	0	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	797,414	797,414	0	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	70,269	70,269	0	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	103,438	103,438	0	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			5	5					
Subtotal - p234			541,859,342	507,204,186	135,938	0	0	34,519,218	
Less FASB 109 Above if not separately removed			8,489,111	8,489,111	0	0	0	0	
Less FASB 106 Above if not separately removed			4,130,208	0	0	0	0	4,130,208	
Total			529,240,023	498,715,075	135,938	0	0	30,389,010	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

PacifiCorp

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

A		B	C	D	E	F	G	
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 281								
Electric:								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(306,993,377)	(306,993,377)	0	0	0	Depreciation on pollution control facilities.
Rounding								
Subtotal - p273			(306,993,377)	(306,993,377)	0	0	0	
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total			(306,993,377)	(306,993,377)	0	0	0	

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

PacifiCorp

**Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282**

A		B	C	D	E	F	G	
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 282								
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	144,343	144,343	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(47,380,346)	(47,380,346)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	231,316,204	231,316,204	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,965,864,232	2,965,864,232	0	0	0	Book-tax difference for book depreciation.

287605	105.470	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,587,422	24,587,422	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605		Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	50,466,876	0	0	(50,466,876)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	189,026,852	0	0	(189,026,852)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	0	(3,544,255)	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	0	1,222,372	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2,007,594)	(2,007,594)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(263,071,040)	(263,071,040)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	582,847	582,847	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established, CWIP Reserve.
287605	105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	105.139	Equity AFUDC	(102,660,353)	(102,660,353)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,374,777	0	0	0	19,374,777	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(46,635)	(46,635)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.

287605	105.131	Reclass to Pollution Control Facilities Depreciation	306,993,377	306,993,377	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	31,988,058	31,988,058	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287313	105.450	RL - Non-ARO Liability	352,661,298	352,661,298	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	333,341	333,341	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	262,597	262,597	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(3)	(3)				
Subtotal - p275			(4,518,977,543)	(3,220,349,931)	(1,074,944,574)	15,511,710	(239,194,748)	
Less FASB 109 Above if not separately removed			(261,127,630)	(261,127,630)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,748)	

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

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	814,151	814,151	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	315,696	315,696	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,444,022	1,444,022	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	2,513,898	2,513,898	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	3,651,735	3,651,735	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846	415.416	Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	687,890	687,890	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(250,691)	(250,691)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(30,995,891)	(30,995,891)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	1,868,309	1,868,309	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,095,086)	(1,095,086)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.

							Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(999,098)	(999,098)	0	0	0
287981	415.920	RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(704,608)	(704,608)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	635,797	635,797	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	0	0	0	0	SAP account used for financial statement presentation purposes to
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(107,364)	(107,364)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of
287942	430.112	RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(107,469)	(107,469)	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(831,466)	0	0	0	(831,466) Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287584	415.827	RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287860	415.855	RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts.
287899	415.878	RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287906	415.863	RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287639	415.510	RA - WA Colstrip #3	(80,886)	(80,886)	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287857	415.545	RA - WA Merwin Project	1,302	1,302	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287874	720.843	RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.

287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(25,326)	(25,326)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(37,161,097)	(37,161,097)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other							
287995	720.550	Accrued CIC Severance	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(1,276,037)	(1,276,037)	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
287341	910.530	Injuries & Damages Accrual - Cash Basis	12,296,299	12,296,299	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	(12,762,164)	(12,762,164)	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(56,482)	(56,482)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to
287669	210.180	Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287909	210.195	Prepaid Surety Bond	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513
287665	210.130	Prepaid Taxes - ID PUC	(101,515)	(101,515)	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Book-tax difference associated with the timing of deductibility of property taxes.
287664	210.120	Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(305,067)	(305,067)	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287289	425.130	Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(18,108)	(18,108)	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,519,523)	(1,519,523)	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(379,600)	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
2	ADIT-281	Sch. 281 Below	(185,416,334)	(185,416,334)	0	0	0	
3	ADIT-283	Sch. 283 Below	(272,905,545)	(264,989,859)	0	(6,732,823)	(1,182,863)	
4	ADIT-190	Sch. 190 Below	349,679,175	328,390,069	125,199	0	21,163,907	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,509,954,960)	(3,170,192,590)	(1,125,928,314)	12,870,556	(226,704,612)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	26.2075%	8.4852%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,125,928,314)	3,373,056	(19,236,306)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(1,141,791,564)
9	Beginning of Year Total (Attachment 1)				(1,074,808,636)	1,858,489	(17,838,739)	(1,090,788,886)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(1,116,290,225)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
		B	C	D	E	F	G
Account 190							
Employee Benefits							
287414 505.414 Accrued Retention Bonus		393,386	0	0	0	393,386	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.560 Pension		28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - non current		3,961,171	0	0	0	3,961,171	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)		367,324	0	0	0	367,324	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324 720.200 Deferred Comp. Accrual		2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severance Accrual - Cash Basis		308,679	0	0	0	308,679	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.300 Pension/Retirement Accrual		453,758	453,758	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation Accrual-Cash Basis (2.5 mos)		6,397,824	0	0	0	6,397,824	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasach workers comp reserve		702,502	0	0	0	702,502	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to
287399 920.150 FAS 112 Book Reserve - Post		6,718,941	0	0	0	6,718,941	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued CIC Severance		0	0	0	0	0	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.830 Western Coal Carr Ret Med Accrual		2,601,508	0	0	0	2,601,508	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460 720.800 FAS 158 Pension Liability		20,233,243	20,233,243	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158 Post-Retirement Liability		0	0	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158 SERP Liability		14,177,325	14,177,325	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336 730.120 FAS 133 Derivatives - Book		25,620,787	25,620,787	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249 415.839 NonCurr Liab - Frozen MTM		22,730,808	22,730,808	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287188 100.121 RL Income Tax Property Flowthru		462,646,929	462,646,929	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190 100.122 RL Income Tax Property Flowthru - PMI		3,103,210	3,103,210	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.

			273,573	273,573	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287191	705.280	RL Excess Deferred Income Taxes - CA						
			410,336	410,336	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID						
			3,929,552	3,929,552	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287193	705.282	RL Excess Deferred Income Taxes - OR						
			7,367,645	7,367,645	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT						
			369,175	369,175	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA						
			2,960,707	2,960,707	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY						
			4,279	4,279	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC						
			4,531,566	4,531,566	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287198	320.279	RL FAS 158 Post-Retirement						
			308,560	308,560	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287200	705.267	RL WA Decoupling Mechanism						
			3,546,078	3,546,078	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287206	415.710	RL - WA Accelerated Depreciation						
			134,451	134,451	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA						
			477,812	477,812	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
287212	705.245	RL - OR Direct Access 5 Yr Opt out						
			881,089	881,089	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287213	425.381	RL - BPA Balance Act - ID						
			(63,596)	(63,596)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287225	605.103	ARO/Reg Diff - Trojan - WA						
			4,889,497	4,889,497	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287227	705.531	RL UT Solar Feed-in Tariff - NC						
			267,361	267,361	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC						
			1,942,110	1,942,110	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent						
			4,528,803	4,528,803	0	0	0	Regulatory liability established to record WA Def NPC.
287231	705.519	RL WA Def NPC - Noncurrent						
			983,312	983,312	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent						
			6,096,788	6,096,788	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent						
			60,836	60,836	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755	RL-Noncurrent Reclass-Other						
			575,018	575,018	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287238	705.420	RL - CA GHG Allowance Rev						
			0	0	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287239	705.600	RL - OR 2012 GRC Giveback						
			1,855,152	1,855,152	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287253	705.400	Reg Lia - OR Inj & Dam Reserve						
			0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287255	705.451	Reg Lia - OR Property Ins Reserve						
			162,916	162,916	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve						
			1,232,060	1,232,060	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve						
			103,587	103,587	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287259	705.455	RL - Property Insurance Reserve - WY						
			671,331	671,331	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287262	100.100	RL ITC						
			359,577	359,577	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287268	415.706	RL - 50% Bonus Tax Depr - WY						

			0	0	0	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287271	705.336	RL - Sale of REC - UT - Noncurrent							Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of REC - WY - Noncurrent							Regulatory liability established to record OR REC's.
287274	705.261	RL - Sale of RECs - OR	0	0	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	67,774	67,774	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287288	415.804	RTO Grid West N/R - OR	0	0	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
287299	705.265	RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	396,735	396,735	0	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	158,111	158,111	0	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a
287316	715.720	NW Power Act - WA	0	0	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
287320	910.560	SMUD Revenue Imputation-UT	47,527	47,527	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	566,167	566,167	0	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL - DSM Balance Reclass	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287438	415.800	RTO Grid West N/R Allowance	0	0	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Rec - WY	0	0	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decom Cost-Regulatory Asset	0	0	0	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287442	610.135	SB 1149 Costs	388,079	388,079	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	338,824	338,824	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	525,706	525,706	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	65,377	65,377	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	68,835	68,835	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	2,095,143	2,095,143	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	48,231	48,231	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	106,242	106,242	0	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	986,968	986,968	0	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depre	(1,635)	(1,635)	0	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,679,193)	(1,679,193)	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss							

			(236,285)	(236,285)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT						
			(10,938)	(10,938)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY						
			(47,460)	(47,460)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR						
			0	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT						
			(4,300)	(4,300)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA						
State Carryforwards			0	0	0	0	0	
287280		DTA State Charitable Contribution Limit	297,073	297,073	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	79,251,025	79,251,025	0	0	0	State net operating loss carryforward for income tax purposes.
			(16,705,101)	(16,705,101)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL						
			2,105,655	2,105,655	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits						
287491		DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	0	Oregon state income tax credit carryforward.
			780,629	780,629	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain						
287494		DTA Idaho ITC Carryforward	14,649,480	14,649,480	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	0	Colorado state income tax credit carryforward.
287275		DTA AZ State Tax Credit Carryforward	0	0	0	0	0	Arizona state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	384,459	384,459	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
			(632,412)	(632,412)	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287970	415.815	Ins Rec Accrual						
287498	425.140	USA Power Accrual	0	0	0	0	0	Accrued liability related to USA Power.
			2,097,050	2,097,050	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287341	910.530	Injuries & Damages						
Asset Retirement Obligations			0	0	0	0	0	
			49,995,035	49,995,035	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287339	105.400	FAS 143 ARO Liability						
Other Deferred Assets:			0	0	0	0	0	
			(15,159,758)	(15,159,758)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287100	-----	Valuation Allowance for State Credit DTA						
			(230,518)	(230,518)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred
287199	220.101	Bad Debt						
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	116,334	116,334	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	455,563	455,563	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,498,688	1,498,688	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217	910.937	LTIP Mark to Mkt Gain/Loss	0	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
			0	0	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287218	715.805	Eagle Mtn Contract Liab						
			185,519	185,519	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287219	715.810	Chehalis Mitigation Oblig						
			12,859,705	12,859,705	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287240	605.301	Environmental Liab- Reg						
			665,397	665,397	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg						
			(923,918)	(923,918)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287270	-----	Valuation Allowance for DTA						
			0	0	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287289	425.130	Rogue River-Habitat Enhance						
			262,443	262,443	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287290	425.150	Lewis River- LWD Fund Liab						
			0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287297	505.155	Deferred Revenue - Citibank						
			501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287298	205.210	ERC Impairment Reserve						
287321	100.100	ITC	2,523,216	2,523,216	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection
			137,043	137,043	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287337	715.105	MCI F.O.G. Wire Lease						
			125,199	0	125,199	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287338	415.110	Def Reg Asset-Transmission						
			2,768,908	2,768,908	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287340	220.100	Bad Debts Allowance - Cash Basis						
			0	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287343	415.120	Def Reg Asset-Foote Creek Contract						
			0	0	0	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287344	715.800	Redding Contract - Prepaid						
			0	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287345	145.030	Distribution O&M Amort of W						

287349	505.100	Energy West Accrued Liab	0	0	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining
287354	505.150	Misc Current & Accrued Liab	1,397,488	1,397,488	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabili	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Con	718,952	718,952	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agmt	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	531,678	531,678	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI Fuel Cost Adjustment	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287807	-----	Non-curr def fed tax cor ben of int	408,798	408,798	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	579,976	579,976	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	88,380	88,380	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	125,386	125,386	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			1	1				
Subtotal - p234			836,588,163	812,697,549	125,199	0	23,765,415	
Less FASB 109 Above if not separately removed			484,307,480	484,307,480	0	0	0	
Less FASB 106 Above if not separately removed			2,601,508	0	0	0	2,601,508	
Total			349,679,175	328,390,069	125,199	0	21,163,907	

Instructions for Account 190:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula.

PacifiCorp

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

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281						
Electric:						
287960	(185,416,334)	(185,416,334)	0	0	0	Depreciation on pollution control facilities.
Rounding						
Subtotal - p273	(185,416,334)	(185,416,334)	0	0	0	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed						
Total	(185,416,334)	(185,416,334)	0	0	0	

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
Schedule ADIT-282

A	B	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282						
287605	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	81,024	81,024	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(25,833,712)	(25,833,712)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	156,376,896	156,376,896	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,035,892)	0	0	(1,035,892)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,113,307,614	2,113,307,614	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(16,886,574)	(16,886,574)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	55,027,269	0	0	(55,027,269)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	191,952,105	0	0	(191,952,105)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(3,132,289)	(3,132,289)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract LiabilityBasis Adj - Eagle Mountain	(714,144)	(714,144)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	218,846,064	218,846,064	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(181,367,891)	(181,367,891)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,063,511	1,063,511	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(158,499,395)	(158,499,395)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,657,867,758)	(1,657,867,758)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(71,386,792)	(71,386,792)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	-----	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(55,958,664)	(55,958,664)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.

287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	0	0	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
286605	105.136	PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	0	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets	0	0	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(28,775)	(28,775)	0	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	0	293,718	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	0	0	Reclassification of pollution control facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,156,038	21,156,038	0	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(339,593,180)	(339,593,180)	0	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential	306,439	306,439	0	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	162,913	162,913	0	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	(4)	(4)					
Subtotal - p275			(2,972,737,275)	(1,619,601,485)	(1,126,053,513)	19,603,379	(246,685,656)		
Less FASB 109 Above if not separately removed			1,428,574,981	1,428,574,981	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	
Total			(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)		

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

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.

PacifiCorp

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287847	415.423	Contra RA - PP&E Deer Creek	0	0	0	0	0	Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related EPIS.
287849	415.424	Contra RA - Deer Creek Abandonment	17,785,014	17,785,014	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	311,999	311,999	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,056,972	1,056,972	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	445,650	445,650	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(24,558,057)	(24,558,057)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(2,540,760)	(2,540,760)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	0	0	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	0	0	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	0	0	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.

287581	415.824	RA - Contra Pension MMT & CTG - CA	22,136	22,136	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	247,711	247,711	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	60,836	60,836	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,085)	(10,085)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(6,605)	(6,605)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(131,663)	(131,663)	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(87,091)	(87,091)	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,467,716)	(1,467,716)	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	0	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book.
287946	100.105	RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287840	415.410	RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287591	415.301	RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow.
287738	320.270	RA - FAS 158 Pension Liability	(103,749,222)	(103,749,222)	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	0	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287975	415.655	RA - GHG Allowances - CA - Non Current	0	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas (GHG) emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(83,594)	(83,594)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(4,730,953)	(4,730,953)	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(199,912)	(199,912)	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	0	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	0	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - WY.

287977	415.885	RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(329,161)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	0	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287779	415.850	RA - Powerdale Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	RA - Powerdale Decommissioning - WA	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858	415.676	RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287932	415.894	RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
286902	415.918	RA - RPS Compliance Purchases	0	0	0	0	Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS) compliance and the related interest income - non state specific.
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	Regulatory asset established for the UT Solar incentive program costs.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
287860	415.855	RA - Storm Damage Deferral - CA	0	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
287881	415.705	RA - Tax Revenue Requirement Adj - WY	0	0	0	0	Regulatory asset established for the Utah portion of liquidated damages
287899	415.878	RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287878	415.406	RA - Utah ECAM	0	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.

287639	415.510	RA - WA Colstrip #3	(39,571)	(39,571)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA	0	0	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID	0	0	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
287874	720.843	RA Amort - Tax PR Adj OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT	0	0	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287917	705.451	RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other								
287995	720.550	Accrued CIC Severance	0	0	0	0	0	Regulatory liability established to record changes in control (CIC) severance accruals. Amounts in this account are accruals for both departing executives and rank-and-file employees.
287891	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287650	205.100	Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287661	425.360	Hermiston Swap	(784,468)	(784,468)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287341	910.530	Injuries & Damages Accrual - Cash Basis	0	0	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287970	415.815	Insurance Reserve - Current	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
286909	720.815	FAS 158 Post-Retirement Asset	605,443	605,443	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287750	425.310	Hydro Relicensing Obligation	0	0	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287656	425.280	Joseph Settlement	(2,815)	(2,815)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287967	320.290	LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287609	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287669	210.180	Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287909	210.195	Prepaid Surety Bond	0	0	0	0	0	Regulatory asset accrued for prepaid surety bond costs (e.g., superseded bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.2075%	38,086,357
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4852%	0
		Net Plant Allocator	
Other Included			
Annual Report	70,926		
3 Total Other Included	70,926	26.2075%	18,588
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897		<u>38,104,944</u>
Currently Excluded			
Local Franchise	33,901,588		
Montana Energy License	205,239		
Montana Wholesale Energy	146,233		
Idaho Generation Tax (KWh)	78,800		
Oregon Department of Energy	1,614,478		
Wyoming Wind Generation Tax	1,811,786		
Washington Public Utility Tax	13,451,381		
Other (Navajo Nation, Business & Occupation, Other)	47,308		
5 Subtotal Excluded Taxes	51,256,813		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>196,653,710</u>		
7 Total Other Taxes			
114.14c	<u>196,653,710</u>		
8 Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,344,150
2	Pole Attachments - Transmission Related			240,674
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			1,063,822
5	Miscellaneous General Revenues		<i>detail below</i>	177,133
6	Account 454 subtotal		(Sum Lines 1-5)	5,381,547
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	18,885,034
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	66,161,880
10	Facilities Charges including Interconnection Agreements	Note 2		1,859,286
11	Transmission maintenance revenue		Account 456.2	694,737
12	Account 456 subtotal		(Sum Lines 7-11)	87,600,937
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	92,982,484

Detail for selected items above

Miscellaneous General Revenues

Rents - General	170,791
One Utah Center and North Temple office subleases	1,209,540
Parking Rent: Lloyd Center, Portland, Oregon	680,719
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	26,501
Total Miscellaneous General Revenue	2,087,551
Wages & Salary Allocator	8.49%
Total Allocated Miscellaneous General Revenue	177,133

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	393,276,764
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.07%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	278,254,882

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(969,214)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131)))	(1,562,015)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			116,583,896
137	Total Income Taxes				115,021,882

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	206.58b	Footnotes	2016	6,051,719,907	-
2	January	Monthly Balances		2017	6,052,647,589	
3	February	Monthly Balances		2017	6,054,500,728	
4	March	Monthly Balances		2017	6,059,997,451	
5	April	Monthly Balances		2017	6,096,051,447	
6	May	Monthly Balances		2017	6,116,626,107	
7	June	Monthly Balances		2017	6,126,198,370	
8	July	Monthly Balances		2017	6,133,854,927	
9	August	Monthly Balances		2017	6,149,335,759	
10	September	Monthly Balances		2017	6,155,856,079	
11	October	Monthly Balances		2017	6,167,792,394	
12	November	Monthly Balances		2017	6,207,459,519	
13	December	207.58g		2017	6,222,285,657	-
15 14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	6,122,640,457	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b		2016	6,582,809,079	-
16	January	Monthly Balances		2017	6,595,971,129	
17	February	Monthly Balances		2017	6,608,302,489	
18	March	Monthly Balances		2017	6,621,113,796	
19	April	Monthly Balances		2017	6,631,706,813	
20	May	Monthly Balances		2017	6,657,749,048	
21	June	Monthly Balances		2017	6,671,918,115	
22	July	Monthly Balances		2017	6,688,061,553	
23	August	Monthly Balances		2017	6,708,124,888	
24	September	Monthly Balances		2017	6,721,948,959	
25	October	Monthly Balances		2017	6,734,360,444	
26	November	Monthly Balances		2017	6,751,320,980	
27	December	206.75g		2017	6,781,903,360	-
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	
Calculation of Intangible Plant In Service						
29	December	204.5b		2016	884,188,667	-
30	December	204.5g		2017	936,922,782	-
19 31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b		2016	1,177,924,891	-
33	December	207.99g		2017	1,230,870,807	-
18 34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,204,397,849	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		2016	12,367,792,103	-
36	January	Monthly Balances		2017	12,373,792,063	
37	February	Monthly Balances		2017	12,377,755,562	
38	March	Monthly Balances		2017	12,352,898,925	
39	April	Monthly Balances		2017	12,357,752,338	
40	May	Monthly Balances		2017	12,411,263,582	
41	March	Monthly Balances		2017	12,401,124,175	
42	April	Monthly Balances		2017	12,404,868,964	
43	August	Monthly Balances		2017	12,405,291,596	
44	September	Monthly Balances		2017	12,402,839,446	
45	October	Monthly Balances		2017	12,406,426,943	
46	November	Monthly Balances		2017	12,413,180,942	
47	December	204.46g		2017	12,487,001,483	-
48	Production Plant In Service	(sum lines 35-47) /13		True-up	12,397,076,009	
49	Electric Plant Sold	207.102g			0	-
6 50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	27,308,153,936	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		2016	1,593,178,784	-
52	January	Monthly Balances		2017	1,601,151,321	
53	February	Monthly Balances		2017	1,608,801,140	
54	March	Monthly Balances		2017	1,616,483,921	
55	April	Monthly Balances		2017	1,624,880,615	
56	May	Monthly Balances		2017	1,632,723,972	
57	June	Monthly Balances		2017	1,640,908,679	
58	July	Monthly Balances		2017	1,648,959,683	
59	August	Monthly Balances		2017	1,656,125,816	
60	September	Monthly Balances		2017	1,663,134,561	
61	October	Monthly Balances		2017	1,670,454,964	

PacifiCorp

Attachment 5 - Cost Support

Line #	Description	Source	Year	Balance	Notes
62	November	Monthly Balances	2017	1,673,650,298	
63	December	219.25c	2017	1,680,313,619	
25 64	Transmission Accumulated Depreciation	(sum lines 61-63) /13	True-up	1,639,289,798	Appendix A input
Calculation of Distribution Accumulated Depreciation					
65	December	Prior year 219.26c	2016	2,679,105,243	Adjusted 106b
66	January	Monthly Balances	2017	2,685,148,622	
67	February	Monthly Balances	2017	2,696,484,876	
68	March	Monthly Balances	2017	2,704,798,257	
69	April	Monthly Balances	2017	2,715,021,349	
70	May	Monthly Balances	2017	2,722,787,706	
71	June	Monthly Balances	2017	2,732,197,208	
72	July	Monthly Balances	2017	2,740,804,921	
73	August	Monthly Balances	2017	2,749,349,167	
74	September	Monthly Balances	2017	2,757,547,628	
75	October	Monthly Balances	2017	2,766,417,713	
76	November	Monthly Balances	2017	2,775,218,568	
77	December	219.26c	2017	2,782,769,276	Adjusted 106b
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,731,357,733	
Calculation of Intangible Accumulated Depreciation					
79	December	Prior year 200.21c	2016	550,535,864	
80	December	200.21c	2017	580,005,315	
8 81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	True-up	565,270,590	Appendix A input
Calculation of General Accumulated Depreciation					
82	December	Prior year 219.28c	2016	434,527,790	
83	December	219.28c	2017	461,124,272	
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	True-up	447,826,031	Appendix A input
Calculation of Production Accumulated Depreciation					
85	December	Prior year 219.20 through 219.24	2016	4,287,973,863	
86	January	Monthly Balances	2017	4,321,459,966	
87	February	Monthly Balances	2017	4,351,537,059	
88	March	Monthly Balances	2017	4,373,195,570	
89	April	Monthly Balances	2017	4,409,364,569	
90	May	Monthly Balances	2017	4,435,821,336	
91	June	Monthly Balances	2017	4,455,235,330	
92	July	Monthly Balances	2017	4,482,634,510	
93	August	Monthly Balances	2017	4,512,735,963	
94	September	Monthly Balances	2017	4,541,473,891	
95	October	Monthly Balances	2017	4,574,300,094	
96	November	Monthly Balances	2017	4,605,088,464	
97	December	219.20 through 219.24	2017	4,636,434,747	
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	4,460,558,105	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	True-up	9,279,031,667	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	9,844,302,257	

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Undistributed Stores Expense				
	Prior Year 227.16c		0	
	Current Year 227.16c		0	
39	Appendix A input True-up		0	beg-of-year and end-of-year average
Construction Materials & Supplies				
	Prior Year 227.5c		142,252,190	
	Current Year 227.5c		150,015,776	
42	Appendix A input True-up		146,133,983	beg-of-year and end-of-year average
Transmission Materials & Supplies				
	Prior Year 227.8c		715,287	
	Current Year 227.8c		381,386	
45	Appendix A input True-up		548,337	beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Amount	Transmission related portion	Appendix A input	Details
Amortized Investment Tax Credit				
133 Utility Investment Tax Credit Adj. - Net (411.4)	114.19c		(3,698,228)	Net Plant Allocator 26.21% (969,214)
Rate Base Adjustment				
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base				
	Current beg of year balance 266 footnotes		254,159	
	Current end of year balance 266 footnotes		148,165	

PacifiCorp
Attachment 5 - Cost Support
Average

35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	201,162	26.21%	52,720	(enter negative in Appendix A)
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Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Land Held for Future Use							
		Prior Year	214.47d	23,502,790	3,657,534	19,845,256	Detail for transmission-related value on Attachment 12
		Current Year	214.47d	26,134,386	3,657,534	22,476,852	Detail for transmission-related value on Attachment 12
23		(Notes B & L)	Appendix A input		3,657,534		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 pages 335 - 335.1				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	25,000			25,000
	Edison Electric Institute (EEI)	component of 335 Ln 1b	896,692	896,692		
	National Automated Clearing House	component of 335 Ln 1b	2,875			2,875
	National Coal Transportation Association	component of 335 Ln 1b	1,850			1,850
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	104,000			104,000
	National Joint Utilities Notification System	component of 335 Ln 1b	10,500	10,500		
	North American Electric Reliability Corporation	component of 335 Ln 1b	2,147	2,147		
	North American Transmission Forum, Inc.	component of 335 Ln 1b	69,867	69,867		
	Northwest Hydroelectric Association	component of 335 Ln 1b	1,000			1,000
	Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084			1,084
		Page 335, Line 1 Subtotal	1,115,015			
Page 335, Lines 9 - 43 (Business/Economic Dev. and Corp. Memberships & Subscriptions)						
	Lines 9 - 20	Page 335, Lines 9 - 20	130,667			130,667
	National Safety Council	Page 335, Line 21	6,035	6,035		
	Lines 22-42	Page 335, Lines 22 - 42	354,862			354,862
	Other (Individually less than \$5,000)	Page 335, Line 43	148,880			148,880
	Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116			15,116
	Rating Agency and Trustee Fees	Page 335.1, Lines 7 - 14	499,403	499,403		
	General: Other	Page 335.1, Line 17	2,530			2,530
63	Total	(Note C)	Appendix A Input			787,865
PBOP						
	Fixed PBOP expense		Annual Update Informational Filing			(11,307,062)
	Actual PBOP expense		Attachement 17			(11,307,062)
58	Adjusted total (Current year actual)		Appendix A Input	True-up		0 Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323,185b			5,579,593
70	Total	(Note F)	Appendix A Input			5,579,593

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expenses							
Federal Energy Regulatory Commission:							
	Annual Fee		350.37d	1,932,452	1,932,452		
	Annual Fee - hydro		350.38d	2,798,781		2,798,781	
	Transmission Rate Case		350.39d	664,023	664,023		
	Other Regulatory		350.40d	92,209	980,837		2,366
67	Total		sum	5,487,465	3,577,312		2,801,147

Safety Related Advertising Cost Support

PacifiCorp
Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	1,435	0	1,435	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				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach		323.191b	1,435	0	1,435	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M		321.112b	204,805,841	47,773	204,853,614	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching		321.84b	0			
	(561.1) Load Dispatch-Reliability		321.85b	0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System		321.86b	6,954,702			
	(561.3) Load Dispatch-Transmission Service and Scheduling		321.87b	0			
	(561.4) Scheduling, System Control and Dispatch Services		321.88b	2,007,912			
	(561.5) Reliability, Planning and Standards Development		321.89b	1,674,277			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		sum	10,636,891	0	10,636,891	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565		321.96b	134,473,119	0	134,473,119	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	Description & Documentation
Net Revenue Requirement					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,468,174	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							
50	Network Upgrade Balance	(Note N)					
				Prior Year	Enter negative	(27,365,546)	
				Current Year	Enter negative	(23,263,584)	
				Appendix A input	True-up	(25,314,565)	beg-of-year and end-of-year average

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	106,777,986			
	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	106,777,986			Appendix A Input
General Plant							
	Depreciation expense (403)	(Note H)	336.10b	38,785,821			
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,035,064			
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	39,820,885			Appendix A Input
Intangible plant							
	Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602			
	Amortization of other electric plant (405)	(Note H)	336.1e	0			
78	Total Intangible Amortization	(Note H)	sum	40,052,602			Appendix A Input

PacifiCorp
Attachment 5 - Cost Support

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Please refer to the 'Material Changes Summary' filed with this annual update for a discussion of the items previously included in this section.	
61 Total	0 Appendix A Input

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

Instruction Summary

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

Worksheet

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

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

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

Not for true-up
Not for true-up

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

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
Line 2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)			
	Formula Line			
Line 3	A	157	Net Plant Carrying Charge without Depreciation	10.7790%
Line 4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.4134%
Line 5	C		Line B less Line A	0.6343%
Line 6	FCR if CIAC			
Line 7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.6414%

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

Columns and rows may be added to accommodate more projects

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

Life	CIAC (Yes or No)	Increased ROE (basis points)	Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-I)			Transmission PIS Projection (Energy Gateway Segment B-I)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)	
			No	50	10.7790%	11.0962%	1.463,059,094	25,225,157	No	50	10.7790%					11.0962%
			Invest Yr	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue	13 Month Net Plant or CWIP Balance	Depreciation	Revenue				
15	W 9.8 % ROE	2010	-	-	-	-	287,225,425	4,836,783	35,796,936	-	-	-	\$	35,796,936	\$	-
16	W Increased ROE	2010	-	-	-	-	287,225,425	4,836,783	36,707,884	-	-	-	\$	36,707,884	\$	910,948
17	W 9.8 % ROE	2011	-	-	-	-	784,113,653	13,727,954	98,247,903	-	-	-	\$	98,247,903	\$	-
18	W Increased ROE	2011	-	-	-	-	784,113,653	13,727,954	100,734,755	-	-	-	\$	100,734,755	\$	2,486,851
19	W 9.8 % ROE	2012	-	-	-	-	785,884,997	13,960,855	98,669,583	-	-	-	\$	98,669,583	\$	-
20	W Increased ROE	2012	-	-	-	-	785,884,997	13,960,855	101,161,988	-	-	-	\$	101,161,988	\$	2,492,406
21	W 9.8 % ROE	2013	-	-	-	-	1,039,140,449	18,682,869	130,692,267	-	-	-	\$	130,692,267	\$	-
22	W Increased ROE	2013	-	-	-	-	1,039,140,449	18,682,869	133,987,947	-	-	-	\$	133,987,947	\$	3,295,680
23	W 9.8 % ROE	2014	-	-	-	-	1,164,054,968	21,135,829	146,609,818	-	-	-	\$	146,609,818	\$	-
24	W Increased ROE	2014	-	-	-	-	1,164,054,968	21,135,829	150,301,670	-	-	-	\$	150,301,670	\$	3,691,852
25	W 9.8 % ROE	2015	-	-	-	-	1,350,166,903	24,782,100	170,317,174	-	-	-	\$	170,317,174	\$	-
26	W Increased ROE	2015	-	-	-	-	1,350,166,903	24,782,100	174,599,289	-	-	-	\$	174,599,289	\$	4,282,114
27	W 9.8 % ROE	2016	-	-	-	-	1,463,059,094	29,386,385	187,090,158	-	-	-	\$	187,090,158	\$	-
28	W Increased ROE	2016	-	-	-	-	1,463,059,094	29,386,385	191,730,315	-	-	-	\$	191,730,315	\$	4,640,157
29	W 9.8 % ROE	2017	-	-	-	-	1,439,903,455	29,467,919	184,675,735	-	-	-	\$	184,675,735	\$	-
30	W Increased ROE	2017	-	-	-	-	1,439,903,455	29,467,919	189,242,453	-	-	-	\$	189,242,453	\$	4,566,718
31	W 9.8 % ROE	2018	-	-	-	-	1,413,351,783	27,214,238	179,560,038	-	-	-	\$	179,560,038	\$	-
32	W Increased ROE	2018	-	-	-	-	1,413,351,783	27,214,238	184,042,546	-	-	-	\$	184,042,546	\$	4,482,508
33	W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
35	W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
37	W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
55			-	-	-	-	-	-	-	-	-	-	\$	-	\$	-
56			-	-	-	-	-	-	-	-	-	-	\$	-	\$	-

PacifiCorp
Attachment 8 - Depreciation Rates
Applied Depreciation Rates by State - 2016

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,314.75	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	83,684,695.15	1.86%	13,022,636.40	2.52%	3,326,453.61	1.71%	93,481,531.71	1.53%	11,477,181.16	1.95%	385,400.84	1.51%	12,855,695.75	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	2,043,237.13	3.59%	398,763.70	4.21%	94,041.01	3.83%	2,871,353.08	3.42%	1,032,488.19	4.66%	107,633.85	1.93%	219,551.19	3.17%	
25	302	Franchises and Consents															6.66%
26	303	Miscellaneous Intangible Plant															4.07%
27	390.1	Leasehold Improvements - Gen															4.75%

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 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																	f	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f14	f15	f16	f17		
Customer Class	PacifiCorp NFS (see note)	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA South East Idaho Falls NFO SA 746	BPA Idaho NFO SA 747	3 Phases Renewables Inc. NFO SA 876	Total NFO
RS / SA																			
Jan	8,622	9.24	3.30	30.25	1.39	0.36	-	20.19	18.21	7.28	47.32	-	-	12.86	1.86	346.69	107.00		606
Feb	8,083	8.26	3.23	27.42	1.19	0.38	-	26.28	17.65	7.27	46.69	-	-	15.53	1.50	239.07	92.00		486
March	7,584	7.39	3.09	25.58	1.11	0.24	-	19.25	15.82	6.48	42.88	0.10	-	14.79	1.46	247.50	78.00		464
April	7,128	6.37	3.19	22.30	0.81	0.14	-	15.89	17.13	5.53	35.24	0.25	1.03	15.50	1.25	178.97	34.00	2.00	340
May	7,683	5.09	3.02	12.40	0.30	0.14	-	16.93	19.74	5.72	33.28	0.47	1.82	16.74	2.01	123.22	57.00	2.00	300
Jun	10,062	5.98	3.49	11.16	0.36	0.19	-	26.24	22.53	6.79	50.77	0.45	3.28	17.70	1.88	163.78	70.00	2.00	387
Jul	10,277	6.12	3.68	13.76	0.43	0.04	-	20.71	25.15	7.17	49.85	0.62	3.10	18.07	1.61	179.13	77.50	2.00	409
Aug	9,873	7.03	3.43	12.95	0.36	0.11	-	19.28	26.62	5.11	55.04	0.60	3.03	18.64	1.56	157.84	74.50	2.00	388
Sept	8,892	5.97	2.93	10.96	0.31	-	-	18.27	23.50	6.58	45.16	0.53	2.77	18.40	1.39	134.83	65.00	2.00	339
Oct	7,363	5.78	2.86	16.47	0.09	0.16	0.01	15.26	19.63	6.30	36.44	0.18	0.66	19.19	0.99	181.22	65.00	2.00	372
Nov	8,010	5.63	3.14	23.92	1.02	0.12	0.16	18.32	17.41	6.38	43.63	-	-	19.82	1.57	201.29	82.00	2.00	426
Dec	8,414	5.91	3.23	27.55	1.23	0.18	0.15	21.76	17.35	7.21	48.12	-	0.01	20.13	1.57	268.87	96.00	2.00	521
Total	101,991	78.77	38.59	234.72	8.60	2.06	0.32	238.38	240.74	77.82	534.42	3.20	15.70	207.37	18.65	2,422.41	898.00	18.00	5,038
Avg 12CP	8,499	6.56	3.22	19.56	0.72	0.17	0.03	19.87	20.06	6.49	44.54	0.27	1.31	17.28	1.55	201.87	74.83	1.50	420

Other Service					j
j1	j2	j3	j4		
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administration RS 262/263		Total OS
403	84	74	342		904
369	72	86	303		830
343	74	74	277		768
343	50	101	258		752
452	74	101	302		930
727	148	130	323		1,329
768	174	132	316		1,391
736	154	126	332		1,348
671	141	114	303		1,229
416	79	70	269		834
387	76	72	302		837
440	79	71	308		898
6,057	1,205	1,151	3,636		12,048
505	100	96	303		1,004

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																				g			
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20		g21	g22	
Customer Class	PacifiCorp LTP	Black Hills, Inc. LTP	BPA LTP	BPA LTP	Idaho Power LTP	Iberdrola LTP	Thermo No. 1 LTP	Powerex LTP	NextEra LTP	Water & Electric Board LTP	State of SD Utility District LTP	Sacramento Municipal Project LTP	Salt River Project LTP	People's Utility District LTP	Evergreen Biopower, LLC LTP	Losses LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	Powerex LTP	City of Roseville LTP	Total LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 279	SA 568	SA 169	SA 733	SA 780	SA 779	SA 751	SA 809	SA 800	SA 874	-	SA 700	SA 701	SA 702	SA 749	SA 881			
Jan	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	-	3,624	
Feb	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	-	3,624	
March	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674	
April	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674	
May	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674	
Jun	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832	
Jul	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832	
Aug	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832	
Sept	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832	
Oct	2,629	50	18	56	75	30	11	80	55	25	4	19	25	55	10	140	100	100	100	50	150	50	3,832	
Nov	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674	
Dec	2,534	50	18	56	-	30	11	80	74	25	4	19	25	55	10	133	100	100	100	50	150	50	3,674	
Total	30,883	600	216	672	375	360	132	960	793	300	48	228	300	660	120	1,631	1,200	1,200	1,200	600	1,800	500	44,778	
Avg 12CP	2,574	50	18	56	31	30	11	80	66	25	4	19	25	55	10	136	100	100	100	50	150	42	3,731	

Network & OS	1% growth	Behind-the-Meter	Network Load
10,132	10,235	197	10,433
9,399	9,496	224	9,720
8,815	8,906	298	9,205
8,219	8,304	219	8,522
8,913	9,005	252	9,257
11,777	11,898	281	12,179
12,076	12,200	283	12,483
11,609	11,728	307	12,035
10,460	10,568	309	10,877
8,569	8,657	259	8,916
9,274	9,369	262	9,631
9,834	9,934	237	10,171
119,077	120,299	3,129	123,428
9,923	10,025	261	10,286

Divisor
14,057
13,344
12,879
12,197
12,931
16,011
16,315
15,866
14,709
12,748
13,305
13,845
168,206
14,017

PacifiCorp
Attachment 9a1 - Load (Current Year)
2017

Column			OATT (Part III - Network Service)																	f
Customer Class	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
RS / SA			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total			103,213	102	39	258	9	1		210	238	112	532	3	14	319	5	2,392	928	5,163

Column			Other Service					j
Customer Class	Day	Time	j1	j2	j3	j4		
RS / SA			UAMPS OS	UMPA OS	Deseret OS	WAPA OS RS 262/RS	APS OS RS 436	
Jan	6	8	420	75	78	339	912	
Feb	1	19	395	76	92	306	870	
March	1	8	339	79	60	306	785	
April	3	8	302	33	99	320	754	
May	30	17	506	90	78	339	1,012	
Jun	26	17	698	145	122	342	1,307	
Jul	6	17	752	173	136	346	1,407	
Aug	1	17	770	167	128	316	1,381	
Sept	5	17	692	184	114	328	1,318	
Oct	31	8	373	57	41	268	739	
Nov	28	18	362	64	72	315	813	
Dec	21	18	434	69	62	314	879	
Total			6,042	1,214	1,081	3,839	12,176	

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

2016

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Calpine Energy Tri-State NFO SA 628	Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746	BPA Idaho Falls NFO SA 747		
Jan	4	18	8,342	5.54	3.17	26.83	1.17	0.32	-	14.70	19.19	10.04	45.56	0.00	0.00	11.91	2.50	-	-	141
Feb	2	8	8,068	5.65	3.33	27.08	1.14	0.37	-	15.93	19.74	10.35	42.75	0.00	0.00	12.33	1.65	-	-	140
March	29	8	7,200	5.51	2.97	26.44	0.95	0.37	-	11.13	18.12	8.79	38.02	0.28	0.01	13.26	1.61	-	-	127
April	14	10	6,812	5.55	3.09	16.90	0.60	0.42	-	8.13	17.68	7.78	31.40	0.30	1.42	13.67	1.52	-	-	108
May	31	17	7,463	4.89	3.20	12.88	0.29	-	-	8.66	21.12	8.86	30.88	0.53	2.24	15.92	1.47	-	-	111
Jun	28	16	9,881	5.95	3.60	7.21	0.38	0.29	-	14.96	23.45	10.63	48.83	0.62	3.02	17.07	1.50	-	-	137
Jul	28	17	10,139	6.76	3.73	11.68	0.52	0.08	-	13.88	30.66	10.27	49.44	0.61	3.13	17.36	1.65	180.30	68.00	398
Aug	16	17	9,681	7.07	3.57	9.39	0.36	0.08	-	13.38	29.24	10.49	54.61	0.55	3.08	18.23	1.63	158.40	64.00	374
Sept	1	15	8,512	5.78	2.83	7.41	0.32	-	-	16.54	24.53	10.56	49.74	0.55	2.96	17.37	1.38	138.32	54.00	332
Oct	19	8	6,971	5.47	2.95	17.06	-	0.05	-	13.13	20.42	8.54	36.27	0.26	0.01	18.52	0.40	170.35	67.00	360
Nov	30	18	7,858	5.45	3.10	22.96	1.13	-	-	15.87	20.75	9.68	43.34	-	0.01	19.38	2.30	217.12	82.00	443
Dec	19	18	8,665	6.22	3.11	29.78	1.04	-	-	19.97	19.15	10.89	53.03	-	0.01	19.88	2.22	289.50	95.00	550
Total			99,592	70	39	216	8	2	-	166	264	117	524	4	16	195	20	1,154	430	3,223

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS	
			Western Area Power UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Administration OS RS 262/263	APS OS RS 436	
Jan	4	18	413	85	65	349	-	912
Feb	2	8	387	67	88	350	-	892
March	29	8	331	77	95	257	-	760
April	14	10	361	77	113	246	-	798
May	31	17	457	56	127	286	-	927
Jun	28	16	697	126	99	307	-	1,229
Jul	28	17	784	173	115	320	-	1,392
Aug	16	17	742	151	111	335	-	1,339
Sept	1	15	644	111	94	271	-	1,119
Oct	19	8	339	61	67	231	-	698
Nov	30	18	382	86	72	336	-	876
Dec	19	18	445	86	49	317	-	897
Total			5,982	1,155	1,097	3,605	-	11,838

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

2015

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Calpine Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789				
Jan	2	18	8,309	4.55	3.36	25.21	1.40	0.35	-	25.82	16.47	0.29	43.89	0.01	0.00	5.14	3.07	-	-	130
Feb	23	8	8,038	5.81	3.17	26.38	1.17	0.35	-	45.86	15.18	0.38	47.78	0.01	0.00	11.63	2.86	-	-	161
March	4	8	7,837	6.12	3.01	27.31	1.19	0.35	-	27.59	14.99	1.03	47.76	0.01	-	6.38	2.76	-	-	139
April	15	8	7,417	5.07	3.19	24.54	0.73	-	-	24.31	16.85	0.26	36.27	0.17	1.67	7.76	0.54	-	-	121
May	31	18	7,491	4.06	3.20	12.80	0.28	0.42	-	16.39	18.62	0.25	33.73	0.34	0.72	7.69	2.16	-	-	101
Jun	29	16	10,618	5.40	3.42	13.75	0.37	0.29	-	39.67	21.96	0.23	57.49	0.18	3.47	8.59	4.00	-	-	159
Jul	2	16	10,481	5.07	3.73	15.64	0.38	0.03	-	32.12	22.43	0.21	48.63	0.61	3.28	8.56	3.03	-	-	144
Aug	13	16	9,603	6.66	3.11	12.60	0.34	0.25	-	29.09	20.79	0.24	57.19	0.62	3.02	9.21	2.91	-	-	146
Sept	1	16	8,712	6.43	2.85	10.07	0.32	-	-	24.68	20.33	0.20	50.72	0.51	2.72	9.39	2.65	-	-	131
Oct	1	17	7,824	4.90	2.79	10.17	0.28	0.42	-	16.86	19.35	0.67	32.10	0.27	1.98	10.43	2.50	-	-	103
Nov	30	18	8,550	5.49	2.98	26.51	1.05	0.36	-	26.91	17.74	0.28	46.65	0.01	0.00	11.60	2.30	-	-	142
Dec	28	18	8,290	5.43	3.27	25.34	1.49	0.34	-	29.55	15.50	0.26	44.74	0.00	0.01	11.78	2.40	-	-	140
Total			103,170	65	38	230	9	3		339	220	4	547	3	17	108	31			1,615

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	Total OS	
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS 263		
Jan	2	18	377	93	79	338	888	
Feb	23	8	326	74	77	252	728	
March	4	8	358	65	68	267	758	
April	15	8	365	39	89	209	703	
May	31	18	394	78	99	282	852	
Jun	29	16	787	172	170	321	1,450	
Jul	2	16	768	176	146	283	1,373	
Aug	13	16	697	144	139	344	1,323	
Sept	1	16	677	128	134	311	1,250	
Oct	1	17	537	119	101	308	1,065	
Nov	30	18	417	78	72	254	822	
Dec	28	18	442	81	101	294	919	
Total			6,146	1,246	1,275	3,463	12,130	

PacifiCorp
Attachment 9b - Load Divisor for True up
2017

Column			OATT (Part III - Network Service)															f		
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	Total NFO	
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA Neff NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 789	BPA S. Idaho NFO SA 746		BPA Idaho Falls NFO SA 747
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640,000	
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496,433	
March	1	8	7,714	10.56	3.29	23.00	1.20	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474,108	
April	3	8	7,156	8.51	3.28	25.45	1.08	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357,037	
May	30	17	8,096	6.33	2.65	11.53	0.33	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	321,614	
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	399,887	
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422,430	
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	405,843	
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	346,849	
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401,361
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	404,678
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	502,724
Total			103,213	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,163
Avg 12CP			8,601	8.46	3.25	21.52	0.74	0.09	0.03	17.50	19.83	9.35	44.37	0.26	1.20	26.58	0.41	199.30	77.33	430.25

Other Service					
j1	j2	j3	j4	j5	j
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Area Power Administra 262/RS	APS OS RS 436	Total OS
420	75	78	339	-	912
395	76	92	306	-	870
339	79	60	306	-	785
302	33	99	320	-	754
506	90	78	339	-	1,012
698	145	122	342	-	1,307
752	173	136	346	-	1,407
770	167	128	316	-	1,381
692	184	114	328	-	1,318
373	57	41	268	-	739
362	64	72	315	-	813
434	69	62	314	-	879
6,042	1,214	1,081	3,839	-	12,176
504	101	90	320	-	1,014.63

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																		g			
Customer Class RS / SA	Day	Time	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	Total LTP
			PacifiCorp LTP Various	Basin LTP SA 818	Black Hills, Inc. LTP SA 67	BPA LTP SA 179	BPA LTP SA 656	Eugene Water & Electric Board LTP SA 780	Idaho Power LTP SA 212	Iberdrola LTP SA 279	Thermo No 1 (CRYQ) LTP SA 568	Powerex LTP SA 169	NextEra: LTP SA 733	State of SD LTP SA 779	Sacramento Municipal Utility District LTP SA 751	Salt River Project LTP SA 809	Clatskanie Peoples Utility District LTP SA 800	Losses LTP SA 700	Powerex LTP SA 701	Powerex LTP SA 702	Powerex LTP 748	Powerex LTP 749		
Jan			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
Feb			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
March			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	-	131	85	85	80	50	150	3,518
April			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
May			2,534	-	50	18	56	25	-	30	11	80	74	4	30	25	55	133	100	100	100	50	150	3,625
Jun			2,629	-	50	18	56	25	75	30	11	80	55	4	30	25	55	140	100	100	100	50	150	3,783
Jul			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Aug			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Sept			2,629	-	50	18	56	25	75	30	11	80	55	4	19	25	55	139	100	100	100	50	150	3,771
Oct			2,569	-	50	18	56	25	75	30	11	80	55	4	19	25	55	137	100	100	100	50	150	3,709
Nov			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Dec			2,534	-	50	18	56	25	-	30	11	80	74	4	19	25	55	133	100	100	100	50	150	3,614
Total			30,823	-	600	216	672	300	375	360	132	960	793	48	294	300	495	1,618	1,155	1,155	1,140	600	1,800	43,836
Avg 12CP			2,569	-	50	18	56	25	31	30	11	80	66	4	25	25	41	135	96	96	95	50	150	3,653

Total & OS	Behind-the Meter	Total Load	+ OS + LTP
10,768	178	10,946	14,464
9,509	244	9,753	13,271
8,973	318	9,291	12,809
8,267	174	8,441	12,066
9,429	160	9,589	13,214
11,383	255	11,638	15,421
12,039	257	12,297	16,068
11,119	233	11,352	15,124
8,433	203	8,635	12,344
8,841	306	9,147	12,760
9,669	221	9,890	13,504
120,552	2,811	123,363	167,199
10,046	234	10,280	13,933

Divisor

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(426,618,312)
1110000	146200	A/Amort-Oth Intang	(122,277,057)
1110000	146201	A/Amort-Hydr-Klamath	1,553,321
1110000	146210	A/Amort-Oth Lic/Hydr	(16,613,918)
1110000	146230	A/Amort-LsHld Imprmt	(16,049,348)
Attachment 5 input: Total Accumulated Amortization			(580,005,314)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2016 Year-end Balance	2017 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,216,270	\$ 1,657,444	\$ 1,936,857			\$ 1,936,857	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,852,034	\$ 3,500,260	\$ 3,676,147			\$ 3,676,147	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 410,123	\$ 351,001	\$ 380,562	\$ 380,562			
	132045	Prepaid Workers Compensation	Labor-related	\$ 212,406	\$ 184,617	\$ 198,511				\$ 198,511
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 54,130	\$ 2,520,907	\$ 1,287,518				\$ 1,287,518
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 12,155,895	\$ 12,518,812	\$ 12,337,354			\$ 12,337,354	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ 6,511	\$ 3,256	\$ 3,256			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 747,460	\$ 867,018	\$ 807,239	\$ 807,239			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 606,916	\$ 572,765	\$ 589,841	\$ 589,841			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 10,670,199	\$ 15,711,039	\$ 13,190,619	\$ 13,190,619			
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesale	Other	\$ 7,328,274	\$ 10,512,804	\$ 8,920,539	\$ 8,920,539			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 37,666	\$ 42,632	\$ 40,149			\$ 40,149	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 1,037	\$ -	\$ 518	\$ 518			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,256,063	\$ 1,256,776	\$ 1,256,420	\$ 1,256,420			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntrngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 246,250	\$ 192,500	\$ 219,375	\$ 219,375			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 3,899,262	\$ 3,919,221	\$ 3,909,242	\$ 3,909,242			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132705	Prepaid Pole Contact Rental	Other	\$ 325,912	\$ 326,129	\$ 326,021	\$ 326,021			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 60,994	\$ 30,497				\$ 30,497
	132825	Prepaid LGIA Transmission	Other	\$ 242,135	\$ -	\$ 121,068	\$ 121,068			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,219,860	\$ 1,026,483	\$ 1,123,171				\$ 1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 947,627	\$ 1,020,458	\$ 984,043	\$ 984,043			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,160,557	\$ 3,144,990	\$ 3,152,774	\$ 3,152,774			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 267,490	\$ 333,370	\$ 300,430	\$ 300,430			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				
	132910	Prepayments - Hardware & Software	Labor-related	\$ 11,707,912	\$ 12,121,511	\$ 11,914,712				\$ 11,914,712
	132926	Prepaid Royalties	Other	\$ 68,456	\$ -	\$ 34,228	\$ 34,228			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (121,168)	\$ (100,095)	\$ (110,632)			\$ (110,632)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (1,487,117)	\$ (2,642,448)	\$ (2,064,782)	\$ (2,064,782)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 1,608,285	\$ 2,742,543	\$ 2,175,414	\$ 2,175,414			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,528,233	\$ 2,549,854	\$ 2,539,044	\$ 2,539,044			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 91,333	\$ 16,278	\$ 53,806	\$ 53,806			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 65,837,449	\$ 75,998,325	\$ 70,917,887	\$ 38,440,935	\$ -	\$ 17,922,541	\$ 14,554,410

Allocator
 Total Allocated to Transmission by Category

	0.000%	100.000%	26.208%	8.485%
\$ -	\$ -	\$ -	\$ 4,697,057	\$ 1,234,969

Appendix A input: Total Allocated to Transmission **\$ 5,932,025**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2016 and 2017

	Prior year	Current year
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,013,577	1,013,577
Anticline Substation	964,043	964,043
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	598,457	598,457
Helper Substation Expansion	112,636	112,636
Attachment 5 input: Total - Transmission	3,657,534	3,657,534

		Prior year	Current year
Total - PacifiCorp	214.47d	23,502,790	26,134,387

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed 1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,563,932	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	168,684	n/a	1
Deseret RS 280	n/a	90.1	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	12,408	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	12,500,000	n/a	1
Pacific Gas and Electric RS 298	184,048	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	29,058	n/a	1
Southern Cal Edison RS 298	184,048	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	10,516	n/a	1
USBR Weber Basin RS 286	20,886	n/a	1
UAMPS RS 297	n/a	503.5	0
UMPA RS 637	n/a	101.1	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	319.9	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	50,327	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Enel Cove Deferral Fee	0	n/a	1
Additional OS Revenue Credit	13,959	n/a	1
Att 3 input: Total OS contract revenue credits	18,885,034	1,014.6	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	28,678,368
Third parties	1,882,905
Total short-term firm	30,561,273

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	21,210,380
Third parties	14,390,228
Total short-term non-firm	35,600,608

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	49,888,747
Third parties	16,273,133
Att. 3 input: Total short term-firm and non-firm revenue	66,161,880

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,046,645,769	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,093,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,043,197,000	7,041,475,000	7,041,475,000	7,041,475,000	
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0	
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0	
91	13-month average	10,973,950	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	11,483,368	11,398,465	11,313,562	11,228,659	11,143,756	11,058,853	10,973,950	10,889,047	10,804,143	10,719,240	10,634,337	10,549,434	10,464,531	
92	13-month average	28,336,966	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,888,534	29,629,939	29,371,345	29,112,750	28,854,155	28,595,561	28,336,966	28,078,371	27,819,777	27,561,182	27,302,587	27,043,993	26,785,398	
93	13-month average	5,459,591	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	5,779,388	5,726,089	5,672,789	5,619,489	5,566,190	5,512,890	5,459,591	5,406,291	5,352,992	5,299,692	5,246,392	5,193,093	5,139,793	
94	13-month average	52,561	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	58,074	57,155	56,236	55,317	54,399	53,480	52,561	51,642	50,723	49,805	48,886	47,967	47,048	
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	360,014,410	Interest on Long Term (427) and Associated Companies (430)	Form 1, pg 257, ln 33 i	30,008,954	29,985,585	29,957,261	29,951,890	30,016,569	30,002,109	30,001,367	30,008,476	29,992,792	29,983,645	30,005,992	30,004,975	30,103,748	
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	4,121,973	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	344,762	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	343,498	
100	12-month sum	639,595	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	55,834	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	53,300	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
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)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	40,475	0	0	40,475	0	0	40,475	
112	13-month average	7,497,597,604	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,389,258,660	7,475,104,801	7,420,274,351	7,467,984,669	7,498,245,241	7,461,454,295	7,543,470,678	7,658,777,188	7,448,554,217	7,506,080,604	7,551,671,608	7,493,030,675	7,554,861,861	
114	13-month average	116,833,919	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	116,946,442	119,747,171	120,224,204	117,730,909	116,592,256	116,612,755	117,547,437	119,779,219	120,852,198	121,936,885	124,486,838	102,047,336	104,337,296	
115	13-month average (enter negative)	(12,567,851)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,594,198)	(12,548,524)	(12,502,850)	(12,457,175)	(12,411,501)	(12,365,827)	(12,320,153)	(12,274,479)	(12,228,804)	(12,183,130)	(12,137,456)	(12,091,782)	(15,266,178)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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, 2017)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,837,418
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,333,149
Insulator	68,954
Lightning Arrester	259,869
Misc	1,688,703
Relay And Control	2,535,516
Steel Structure	274,163
Step-Up Transformer	147,401,710
Total 353.4 Class Assets	161,834,382
Wind Generation Facilities	948,287
34.5 kV Facilities	8,107,640
Appendix A input: Total Assets to Exclude	170,890,310

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	True-up	Category	By Category				Total Transmission-related Unfunded Reserves	
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end			13-month Average	100%	Plant	Labor		Other
CA GHG Retail Obligation	Estimate by C&T	Unfunded	248020	242	546526	555.67	(11.1)	(15.2)	(13.3)	Other				(13.304)		
CA GHG Wholesale Obligation	Estimate by C&T	Unfunded	248028	242	546516	555.67	(7.4)	(10.7)	(9.8)	Other				(9.784)		
Lidar (Wood Hollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	(1.0)	(1.0)	(1.0)	Other				(1.004)		
ST Carter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000		
Employment Claims	Estimate by PE Legal	Unfunded	248070	242	545500	598	0.0	0.0	0.0	Other				0.000		
BPA Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded	248070	242	506059	565.1	0.0	0.0	0.0	Other				0.000		
Proposition 65	Estimate by PE Legal	Unfunded	248070	242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.002)		
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000		
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000		
EWEB Reserve	Estimate by C&T	Unfunded	248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000		
Deseret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.202)		
BPA - Swift PTP SDD	Estimate by C&T	Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other				(1.243)		
BPA Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.2)	Other				(3.236)		
Accum Provision for Rate Refunds	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.0)	Other				(1.955)		
Trapper Mine Reclamation Obligation	Estimate based upon 54¢ per ton of c	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other				(6.151)		
Accrued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.9)	Other				(3.863)		
Injuries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(7.1)	Labor			(7.078)			
Injuries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(18.6)	Other				(18.617)		
Injuries & Damages Reserve Risk (Insurance Recovery-"Labor")	Estimates by Legal ("Labor")	Unfunded	116925	228.25	545050	925	0.0	0.0	6.3	Labor			6.323			
Injuries & Damages Reserve Risk (Insurance Recovery-"Other")	Estimates by Legal ("Other")	Unfunded	116925	228.25	545050	925	33.9	2.6	23.1	Other				23.072		
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(8.8)	Other				(8.840)		
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.018)		
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Ss	Unfunded	118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other				(0.057)		
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904.2	(0.8)	(0.6)	(0.7)	Other				(0.706)		
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	Other				(0.081)		
Bad Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.0)	(0.1)	Other				(0.064)		
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.2)	Other				(0.230)		
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.4)	Other				(0.370)		
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.7)	Other				(0.731)		
Inventory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.4)	Other				(1.394)		
Inventory Reserve - PP (T&D)	Calc by PP Finance	Unfunded	120933	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.687)		
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.4)	Other				(2.360)		
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.3)	Other				(0.252)		
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000		
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.3)	Labor			(0.331)			
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(13.0)	Labor				(12.969)		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.3)	Labor				(1.260)		
Safety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(1.1)	Labor				(1.131)		
Citi Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	0.0	0.0	(0.0)	Labor				(0.007)		
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000		
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(3.7)	Labor			(3.681)			
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.8)	(1.7)	(2.0)	Labor				(1.976)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.3)	Labor				(2.284)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor				(0.028)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.8)	Labor				(3.763)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor				(0.144)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor				(15.180)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.0)	Labor				(5.958)		
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(1.9)	(1.8)	(1.9)	Other				(1.882)		
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)	(1.2)	(0.8)	Labor			(0.766)			
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(57.9)	Labor				(57.939)		
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219	0	0	20.3	20.2	19.9	Labor				19.919		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.2)	Labor				(29.179)		
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor				(2.963)		
Totals							(156.8)	(176.0)	(166.4)				0.000	0.000	(120.395)	(53.960)

Allocators	100.000%	23.078%	8.485%	0.000%	
Total (\$ millions)	0.000	0.000	(10.216)	0.000	(10.216)

Appendix A input

(10,215,776)

PacifiCorp

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

FERC Acct	Description	2016 Expense
4265000	OTHER DEDUCTIONS	(6,958)
5020000	STEAM EXPENSES	(139)
5060000	MISC STEAM PWR EXP	(2,767,345)
5063000	MISC STEAM JVA CR	340,861
5120000	MANT OF BOILR PLNT	(10,579)
5140000	MAINT MISC STM PLN	(11,771)
5350000	OPER SUPERV & ENG	(192,576)
5390000	MSC HYD PWR GEN EX	(151,594)
5480000	GENERATION EXP	(12,412)
5490000	MIS OTH PWR GEN EX	(58,911)
5530000	MNT GEN & ELEC PLT	(15,048)
5560000	SYS CTRL & LD DISP	(25,547)
5570000	OTHER EXPENSES	(821,025)
5600000	OPER SUPERV & ENG	(373,371)
5612000	LD - MONITOR & OPER	(55,070)
5615000	REL PLAN & STDS DEV	(29,571)
5660000	MISC TRANS EXPENSE	0
5680000	MNT SUPERV & ENG	(48,412)
5700000	MAINT STATION EQIP	(14,176)
5710000	MAINT OVHD LINES	(4,929)
5800000	OPER SUPERV & ENG	(401,712)
5810000	LOAD DISPATCHING	(196,721)
5850000	STRT LGHT-SGNL SYS	(12,905)
5880000	MSC DISTR EXPENSES	(79,108)
5900000	MAINT SUPERV & ENG	(390,776)
5920000	MAINT STAT EQUIP	(117,396)
5930000	MAINT OVHD LINES	(22,645)
5950000	MAINT LINE TRNSFRM	(43,777)
5970000	MNT OF METERS	(17,689)
5980000	MNT MISC DIST PLNT	(40,992)
7071000	LBR CLR - RMP	(2,208,771)
7072000	LBR CLR - PACPWR	(1,179,119)
7081000	Stores Exp CLR - RMP	(170,188)
7082000	Stores Exp CLR - PP	(106,933)
9010000	SUPRV (CUST ACCT)	(80,241)
9020000	METER READING EXP	(47,218)
9030000	CUST RCRD/COLL EXP	(8,727)
9031000	CUST RCRD/CUST SYS	(21,484)
9032000	CUST ACCTG/BILL	(36,139)
9033000	CUST ACCTG/COLL	(108,175)
9036000	CUST ACCTG/COMMON	(272,726)
9070000	SUPRV (CUST SERV)	(504)
9080000	CUST ASSIST EXP	0
9084000	DSM DIRECT	(30,370)
9086000	CUST SERV	(161,674)
9090000	INFOR/INSTRCT ADV	(3,402)
9200000	ADMIN & GEN SALARY	(1,288,487)
9350000	MAINT GENERAL PLNT	(610)
Attachment 5 input: Total PBOP		(11,307,062)

Notes:

Total expense is a benefit (negative) for 2017. Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge. The decrease in expense in 2017 as compared to 2016 is primarily due to changes in actuarial assumptions.

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp
2018 Annual Update
Material Changes Summary

Section I.3(c) of Attachment H-2 of PacifiCorp's Open Access Transmission Tariff, the Formula Rate Implementation Protocols ("Protocols") calls for PacifiCorp, as part of each Annual Update, to identify and explain 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.*

For the 2017 Annual Update, PacifiCorp provides the following:

- (i) On page 106b (Information on Formula rates – Formula Rate Variances) of its 2017 FERC Form No. 1, PacifiCorp has included references to line items where values used as formula rate inputs differ from amounts reported in Form No. 1 schedules. Footnotes to each item listed provide the value used in the formula and an explanation for adjustments along with references to specific FERC proceedings, where applicable.

As a result of the FERC audit process in FERC Docket No. FA16-04-000, the amortization for the following regulatory assets has changed:

- **Liquidated plant damage regulatory assets** – PacifiCorp agreed with the FERC's recommendation that amortization of liquidated damage regulatory assets did not meet the definition of Account 930.2, Miscellaneous General Expenses. Beginning with calendar year 2017, PacifiCorp now amortizes these regulatory assets to Account 557, Other Expenses, a production account not included in the formula and thus eliminating the need to identify and exclude these items on Attachment 5.
- **Pension and benefits regulatory assets** – The FERC audit found that PacifiCorp's accounting for the amortization of prepaid pension and

postretirement regulatory assets in Account 920, Administrative and General Salaries, was inconsistent with Commission accounting regulations. The FERC stated the amortization of pensions and postretirement benefit costs should be recorded in Account 926, Employee Pensions and Benefits, under the Commission accounting regulations. Beginning with calendar year 2017, PacifiCorp now amortizes prepaid pension and postretirement benefit costs to Account 926 and excludes these from the formula rate through the use of page 106b in the FERC Form No. 1. This process eliminates the need to identify and exclude these items on Attachment 5.

- **Environmental damage regulatory assets** – The FERC audit identified PacifiCorp’s accounting for the amortization of environmental damage regulatory asset in Account 925, Injuries and Damages, as inconsistent with Commission accounting regulations. The FERC found that Account 925 should include the cost of insurance or reserve accruals to protect the utility against injuries and damage claims of employees or others, or losses of such character not covered by insurance. The FERC required PacifiCorp to amortize the amounts of the environmental damages related regulatory assets recovered in its retail rates to appropriate functional production or distribution operating and maintenance expense accounts. Should there be any environmental damage regulatory assets associated with transmission property, PacifiCorp will exclude these from the formula rate through the use of page 106b of its FERC Form No. 1.

- (ii) A review of the PacifiCorp’s records has not identified any Material Change related to the classification of any transmission facility that has been directly assigned.

PACIFICORP

Enclosure 8

2018 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2017

Actuarial Certification

This valuation has been conducted in accordance with generally accepted actuarial principles and practices. However please note the information discussed below regarding this valuation.

Reliances

In preparing the results presented in this report, we have relied upon information regarding plan provisions, participants, assets, and sponsor accounting policies and methods provided by PacifiCorp and other persons or organizations designated by PacifiCorp. We have relied on all the data and information provided as complete and accurate. We have reviewed this information for overall reasonableness and consistency, but have neither audited nor independently verified this information. Based on discussions with and concurrence by the plan sponsor, assumptions or estimates may have been made if data were not available. We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations. The results presented in this report are directly dependent upon the accuracy and completeness of the underlying data and information. Any material inaccuracy in the data, assets, plan provisions or other information provided to us may have produced results that are not suitable for the purposes of this report and such inaccuracies, as corrected by PacifiCorp, may produce materially different results that could require that a revised report be issued.

Measurement of benefit obligations, plan assets and balance sheet adjustments

Census date/measurement date

The measurement date is December 31, 2017. The benefit obligations were measured as of PacifiCorp's December 31, 2017, fiscal year end for all plans and are based on participant data as of the census date, January 1, 2017 for the PacifiCorp Retirement Plans and PacifiCorp Postretirement Welfare Plan and December 31, 2017 for the PacifiCorp Supplemental Executive Retirement Plan. We have projected forward benefit obligations to the end of the year, adjusting for benefit payments, expected growth in benefit obligations, changes in key assumptions and plan provisions, and any significant changes in plan demographics that occurred during the year.

This is the same data that was used for the calculation of the Net Periodic Benefit Cost/(Income) for the fiscal year ending December 31, 2018.

Plan assets and balance sheet adjustments

Information about the fair value of plan assets was furnished to us by PacifiCorp. PacifiCorp also provided information about the general ledger account balances for the benefit plan cost at December 31, 2017, which reflect the expected funded status of the plans before adjustment to reflect the plans' funded status based on the year-end measurements. Willis Towers Watson used information supplied by PacifiCorp regarding amounts recognized in accumulated other comprehensive income as of December 31, 2017. This data was reviewed for reasonableness and consistency, but no audit was performed.

Accumulated other comprehensive (income)/loss amounts shown in the report are shown prior to adjustment for deferred taxes. Any deferred tax effects in AOCI should be determined in consultation with PacifiCorp's tax advisors and auditors.

Assumptions and methods under U.S. GAAP

As required by U.S. GAAP, the actuarial assumptions and methods employed in the development of the benefit cost and other financial reporting have been selected by PacifiCorp. Willis Towers Watson has concurred with these assumptions and methods, except for the expected rate of return on plan assets selected as of January 1, 2018. Evaluation of the expected return assumption was outside the scope of Willis Towers Watson's assignment and would have required substantial additional work that we were not engaged to perform. U.S. GAAP requires that each significant assumption "individually represent the best estimate of a particular future event."

The results shown in this report have been developed based on actuarial assumptions that, to the extent evaluated by Willis Towers Watson, we consider to be reasonable. Other actuarial assumptions could also be considered to be reasonable. Thus, reasonable results differing from those presented in this report could have been developed by selecting different reasonable assumptions.

A summary of the assumptions and methods used will be provided in Appendix A. Note that any subsequent changes in methods or assumptions for the December 31, 2017 measurement date will change the results shown in this report.

Nature of actuarial calculations

The results shown in this report are estimates based on data that may be imperfect and on assumptions about future events that cannot be predicted with any certainty. The effects of certain plan provisions may be approximated, or determined to be insignificant and therefore not valued. Reasonable efforts were made in preparing this valuation to confirm that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and are not excluded or included inappropriately. Any rounding (or lack thereof) used for displaying numbers in this report is not intended to imply a degree of precision, which is not a characteristic of actuarial calculations.

If overall future plan experience produces higher benefit payments or lower investment returns than assumed, the relative level of plan costs reported in this valuation will likely increase in future valuations (and vice versa). Future actuarial measurements may differ significantly from the current measurements presented in this report due to many factors, including: plan experience differing from that anticipated by the economic or demographic assumptions, changes in economic or demographic assumptions, increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period), and changes in plan provisions or applicable law. Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

See Basis for Valuation section above for a discussion of any material events that have occurred after the valuation date that are not reflected in this valuation.

Limitations

This valuation has been conducted for the purposes described above and may not be suitable for any other purpose. In particular, please note the following:

1. As discussed above, certain year-end financial reporting information in accordance with ASC 715-20-50 is not included in this report and must be provided by PacifiCorp, as follows:
 - Categorization of assets, actual asset allocation at December 31, 2016 and December 31, 2015, and the target asset allocation for 2017.
 - A description of PacifiCorp's investment policy for the assets held by the pension plan.
 - A description of the basis used to determine the expected long-term rate of return on plan assets.

2. The expected contributions to the qualified pension plans and the PRW plan were set at \$0.

Note that any significant change in the amounts contributed or expected to be contributed in 2018 will require disclosure in the interim financial statements, but should not affect the expected return on plan assets absent a remeasurement for another purpose.

3. There may be certain events that have occurred since the valuation date that are not reflected in the current valuation. See Subsequent Events in the Basis for Valuation section below for more information.
4. This report is not intended to constitute a certification of the Adjusted Funding Target Attainment Percentage (AFTAP) under IRC §436 for any plan year.
5. This report does not determine funding requirements under IRC §430.
6. This report does not provide information for plan reporting under ASC 960 of ASC 965.
7. This report does not determine liabilities on a plan termination basis, for which a separate extensive analysis would be required. No funded status measure included in this report is intended to assess, and none may be appropriate for assessing, the sufficiency of plan assets to cover the estimated cost of settling benefit obligations, as all such measures differ in some way from plan termination obligations. In addition, funded status measures shown in this report do not reflect the current costs of settling obligations by offering immediate lump sum payments to participants and/or purchasing annuity contracts for the remaining participants (e.g., insurer profit, insurer pricing of contingent benefits and/or provision for anti-selection in the choice of a lump sum vs. an annuity).
8. The comparisons of accounting obligations to assets presented in this report cannot be relied upon to determine the need for nor the amount of required future plan contributions. Nevertheless, such comparisons may be useful to assess the need for future contributions because they reflect current interest rates at the measurement date in determining benefit obligations. However, asset gains and

losses, demographic experience different from assumed, changes in interest rates, future benefit accruals, if any, and other factors will all affect the need for and amount of future contributions. In addition, if a plan is not required by law to be funded, benefit payments may also be paid directly by the plan sponsor as they come due.

This report is provided subject to the terms set out herein and in our engagement letter dated July 25, 2012, and any accompanying or referenced terms and conditions.

The information contained in this report was prepared for the internal use of PacifiCorp and its auditors in connection with our actuarial valuation of the pension plan as described above. It is not intended for and may not be used for other purposes, and we accept no responsibility or liability in this regard. PacifiCorp may distribute this actuarial valuation report to the appropriate authorities who have the legal right to require PacifiCorp to provide them this report, in which case PacifiCorp will use best efforts to notify Willis Towers Watson in advance of this distribution. Further distribution to, or use by, other parties of all or part of this report is expressly prohibited without Willis Towers Watson's prior written consent. Willis Towers Watson accepts no responsibility for any consequences arising from any other party relying on this report or any advice relating to its contents.

Professional qualifications

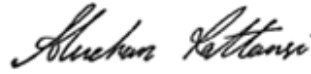
The undersigned consulting actuaries are members of the Society of Actuaries and meet the “Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States” relating to pension plans except for the Pricing Specialist, who is not a member of the Society nor subject to the Qualification Standards but is qualified by virtue of education and experience to perform the tasks described below. Our objectivity is not impaired by any relationship between the plan sponsor and our employer, Towers Watson Delaware Inc., a subsidiary of Willis Towers Watson PLC (“Willis Towers Watson”).

We will be pleased to review these reports with you at your convenience.

Sincerely,



James J. Andrews, FSA, EA
Valuation Actuary
952 842 6546



Ali Rehan Rattansi, ASA, EA
Valuation Actuary
952 842 6225



Kristoff Hendrickson, FSA, EA
Valuation Actuary
952 842 6359



Alex Hiller, FSA, EA
Valuation Actuary
952 842 6441



John Polta
Pricing Specialist
952 842 6734

The Pricing Specialist is responsible for developing and/or determining the reasonableness of retiree welfare plan trend and participation assumptions as well as assumed per capita claims costs (including the aging/morbidity assumption if applicable). The Valuation Actuary is responsible for other aspects of the valuation (e.g., developing and/or reviewing the reasonableness of other valuation assumptions and methods, ensuring that the valuation model reasonably reflects the substantive plan and actual plan operation, preparing demographic data, performing the valuation, implementing the correct accounting or funding calculations, etc.).

PacifiCorp

Postretirement Welfare Plan (PRW)

Disclosure and Cost Under ASC 715

Measured as of December 31, 2017

PRW

C. Fiscal Year 2017 Net Periodic Benefit Cost

Service cost	2,203,709
Interest cost	13,953,162
Expected return on plan assets	(21,474,511)
Amortization of prior service cost (credit)	(6,680,000)
Amortization of net (gain) loss	0
Amortization of regulatory (liability) asset	820,004
Net periodic benefit cost (NPBC)	<u>(11,177,636)</u>

Presentation of Benefit Cost pursuant to ASC 715-20

Employer service cost	2,203,709
Other components of NPBC	(13,381,345)
Other adjustments to benefit cost	0
Disclosed benefit cost	<u>(11,177,636)</u>

D. Funded Status

Accumulated benefit obligation (APBO)	331,227,322
Fair value of assets (FVA)	<u>331,853,663</u>
Net balance sheet (liability) asset	626,341
Net prior service cost (credit)	(6,146,000)
Net loss (gain)	(12,285,041)
Regulatory (liability) asset	7,040,231
Prepaid/(accrued) benefit cost	<u>(10,764,469)</u>

E. Amounts Recognized in the Statement of Financial Position

Noncurrent assets	626,341
Current liabilities	0
Noncurrent liabilities	0
Total	<u>626,341</u>