

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.

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,

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

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

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 <u>Enclosure 3</u>.

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 <u>Enclosure 4</u> and for the True-Up as <u>Enclosure 5</u>.

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 <u>Enclosure 7</u>.

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

Matthew McVee Chief Regulatory Counsel PacifiCorp 825 N.E. Multnomah, Suite 1800 Portland, OR 97232

Phone: (503) 813-6367

matthew.mcvee@pacificorp.com

Rick Vail Vice President, Transmission PacifiCorp 825 N.E. Multnomah, Suite 1600

Portland, OR 97232 Phone: (503) 813-6938 rick.vail@pacificorp.com

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
Matthew McVee
PacifiCorp
825 N.E. Multnomah, Suite 1800
Portland, OR 97232
(503) 813-5585
(503) 813-7252 (facsimile)
matthew.mcvee@pacificorp.com
Attorney for PacifiCorp

CERTIFICATE OF SERVICE

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

Dated 15 May, 2018, in Portland, Oregon.

/s/ Matthew McVee

Matthew McVee
PacifiCorp
825 N.E. Multnomah, Suite 1800
Portland, OR 97232
(503) 813-5585
(503) 813-7252 (facsimile)
matthew.mcvee@pacificorp.com

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Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

2018 Projection

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection	
Alloca	ors				
	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 (Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,222,285,657	
16 17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service) Total Transmission Plant	(Notes A & P)	Attachment 6 (Line 15 + Line 16)	69,490,471 6,291,776,128	
			·	, , ,	
18 19	General Plant Intangible Plant	(Note N) (Note N)	Attachment 5 Attachment 5	1,230,870,807	
20	Total General and Intangible Plant	(Note N)	(Line 18 + Line 19)	936,922,782 2,167,793,589	
21	Wage & Salary Allocator		(Line 5)	8.48529	
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 29	Accumulated General and Intangible Depreciation Wage & Salary Allocator		(Line 26 + 27) (Line 5)	1,041,129,587	
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 5) (Line 28 * Line 29)	8.4852% 88,341,772	
	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,768,655,392	
31	Total Accumulated Depreciation and Amortization		1		
31 32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,710,719,569	

			• • • • • • • • • • • • • • • • • • • •	
				2018 Projection
Shad	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
33	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1A	(1,141,706,386)
34	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	(54,051)
36	Unfunded Reserves Unfunded Reserves		Attachment 16	(9,191,451)
37	Prepayments Prepayments	(Note K & N)	Attachment 11	6,050,638
38	Abandoned Plant Unamortized Abandoned Plant	(Note O)		0
39 40	Materials and Supplies Undistributed Stores Expense Wage & Salary Allocator	(Note N)	Attachment 5 (Line 5)	0 8.4852%
41 42 43	Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies Wage & Salary Allocator	(Note N)	(Line 3) * Line 40) Attachment 5 (Line 5)	0.4632 <i>%</i> 0 150,015,776 8.4852 <i>%</i>
44 45	Construction Materials & Supplies Allocated to Transmission Transmission Materials & Supplies	(Note N)	(Line 42 * Line 43) Attachment 5	12,729,116 381,386
46	Total Materials & Supplies Allocated to Transmission Cash Working Capital		(Line 41 + Line 44 + Line 45)	13,110,502
47 48 49	Operation & Maintenance Expense 1/8th Rule Total Cash Working Capital Allocated to Transmission	(Note S)	(Line 75) Zero (Line 47 * Line 48)	73,560,167 0.0%
	Network Upgrade Balance		,	
50 51	Network Upgrade Balance Total Adjustment to Rate Base	(Note N)	Attachment 5 (Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(23,263,584)
52	Rate Base		(Line 32 + Line 51)	3,555,665,237
	tions & Maintenance Expense		1	-,,
53	Transmission O&M Transmission O&M		Attachment 5	204,853,614
54 55 56	Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M		Attachment 5 Attachment 5 (Lines 53 - 55)	10,636,891 134,473,119 59,743,604
57	Allocated Administrative & General Expenses Total A&G		323.197b	134,499,331
58 59 60	Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2	(Note H)	Attachment 5 323.185b Attachment 5	0 5,579,593 0
61 62	Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1	(Note D)	323.189b 323.191b Attachment 5	22,853,804 1,435 787,865

(Note C)

Attachment 5

(Line 5)

(Line 57 - Sum (Lines 58 to 63))

787,865

105,276,634 8.4852%

63

64 65 Less Membership Dues
Administrative & General Expenses

Wage & Salary Allocator

				2016 FTOJECTION
Shaded	Shaded cells are inputs		Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	8,932,917
	·		(2.1.6 6.1 2.1.6 66)	3,302,011
	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
Deprec	iation & 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
Tayes (Other Than Income			
Taxes	Strict That mound			
84	Taxes Other than Income Taxes		Attachment 2	39,067,191
85	Total Taxes Other than Income Taxes		(Line 84)	39,067,191
Doturn	\ Capitalization Calculations			
Keturn	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	· · · · · · · · · · · · · · · · · · ·		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	(INOTE I)	Sum Lines 90 through 95	7,001,927,824
00	Net Floreeus Long Terrii Debt		Jun Lines 30 tillough 35	1,001,921,024

2018 Projection

						2018 Projection	
Shaded	haded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)		2017 Form 1 data Projection	
97	Accounts 427 and 430 Long Term Interest Expense	•	(Notes R & T)	Attachment 14	•	360,014,41	
98	Less Hedging Expense		(Note R)	Attachment 14			
99	Account 428 Amortized Debt Discount and Expense		(Note T)	Attachment 14		4,121,97	
100	Account 428.1 Amortized Loss on Reacquired Debt		(Note T)	Attachment 14		639,59	
101	Less Account 429 Amortized Premium		(Note T)	Attachment 14		11,02	
102	Less Account 429.1 Amortized Gain on Reacquired Debt		(Note T)	Attachment 14			
103	Total Long Term Debt Cost			Sum Lines 97 through 102		364,764,95	
F	Preferred Stock and Dividend						
104	Account 204 Preferred Stock Issued			Attachment 14		2,397,60	
105	Less Account 217 Reacquired Capital Stock (preferred)			Attachment 14			
106	Account 207 Premium on Preferred Stock			Attachment 14			
107	Account 207-208 Other Paid-In Capital (preferred)			Attachment 14			
108	Less Account 213 Discount on Capital Stock (preferred)			Attachment 14			
109	Less Account 214 Capital Stock Expense (preferred)			Attachment 14			
110	Total Preferred Stock			Sum Lines 104 through 109		2,397,60	
111	Preferred Dividend			Attachment 14	(Enter positive)	161,90	
	Common Stock						
112	Proprietary Capital			Attachment 14		7,497,597,60	
113	Less: Total Preferred Stock			(Line 110)		2,397,60	
114	Less: Account 216.1 Unappropriated Undistributed Subsidi	ary Earnings		Attachment 14		116,833,91	
115	Less: Account 219			Attachment 14		(12,567,85	
116	Total Common Stock			Sum Lines 112 through 115		7,390,933,93	
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 Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)		5.21	
121	Preferred Cost	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 T	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)		268,785,06	

Composite Income Taxes

Income Tax Rates

12.4894%

					2018 Projection		
Shade	d cells are inputs		Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)			
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	Projection 4.54%		
130	p	(percent of federal income tax dedu	· · · · · · · · · · · · · · · · · · ·	Per state tax code	0.00%		
131	, T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - S			24.587%		
132	T / (1-T)		177		32.602%		
133	ITC Adjustment 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-(W	'CLTD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	58,160,318		
136	Total Income Taxes			(Line 134 + Line 135)	56,842,661		
Reven	ue Requirement						
137	Summary 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 51)	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		
146	Adjustment to Remove Revenue Requirements Associated wi Transmission Plant In Service	th Excluded Transmission Facilities		(Line 15)	6,222,285,657		
147	Excluded Transmission Facilities		(Note J)	Attachment 15	170,890,310		
			(Note 3)				
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 In	come Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%		
	Net Plant Carrying Charge Calculation per 100 Basis Point inc	rease 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 RO	E		(Line 159 + Line 160)	575,943,142		
162	Net Transmission Plant			(Line 17 - Line 25 + Line 34)	4,611,462,509		
163	Not Plant Carrying Charge per 100 Peois Point increase in PO	E		(Line 161 / Line 162)	12 49049/		

(Line 161 / Line 162)

Net Plant Carrying Charge per 100 Basis Point increase in ROE

163

2018 Projection

Shaded	Shaded cells are inputs		Reference (FERC Form 1 reference, attachment, or instruction)	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	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 x 120) + (.4000 x 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.

2018 Projection

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
	Notes F	Reference (FERC Form 1 reference, attachment, or instruction)	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12	\$5,381,547 \$87,600,937 \$92,982,484
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

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

	A	В	C	D	E	F	G
			Gas, Prod,				
		Total	Dist Or Other	Transmission	Plant	Labor	
Description	Form 1 Reference	Company	Related	Related	Related	Related	Justification
Description	Politi Reletence	Company	Relateu	Relateu	Relateu	Relateu	Justinication
							T T
Account 190							
Employee Ben	efits						
		43,688,849	43,688,849	0	0	0	Regulatory liability established to record a pension liability for the Energy
287220	720.560 Pension						West Mining UMWA pension trust withdrawal obligation.
		4,161,744	0	0	0	4,161,744	Regulatory liability established to record the long-term portion of the BHE
287300	920.182 LTIP - non current						incentive plan liability related to PacifiCorp employees.
		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
287323	505.400 Bonus Liab. Elec Cash Basis (2.5 mos)						portion), and LTI.
287324	720.200 Deferred Comp. Accrual	3,152,262	0	0	0		Non-qualified deferred compensation plan under IRC Subsection 409A.
		320,811	0	0	0	320,811	Severance accruals related to regular employment downsizing. Amounts
							contained in these accounts represent accruals for both departing
287326	720.500 Severance Accrual - Cash Basis						executives and rank and file employees.
		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
287327	720.300 Pension/Retirement Accrual						Subsection 415 limitations.
		9,872,581	0	0	0	9,872,581	Accruals recorded for book purposes for unused vacation and sick leave
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)						due to employees in future periods or upon termination.
		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
287373	910.580 Wasach workers comp reserve						the insolvency of Wasatch Crest.
20.0.0	Talada Wallaci Wallaci Compiled Compile	11,646,259	0	0	0	11 646 259	Accrued liability for worker's compensation benefits pursuant to FASB
287399	920.150 FAS 112 Book Reserve - Post	11,010,200	· ·	·	•	11,010,200	Statement No. 112.
201000	770 TZ 500k Reserve T 65t	0	0	0	0	0	Change in control severance accruals brought about by the sale of
287413	720.550 Accrued CIC Severance	· ·	· ·	· ·		•	PacifiCorp to MEHC.
201410	760rded die Geverande	4.130.208	0	0	0	4 130 208	Accrued post-retirement liabilityies pursuant to FASB Statement No. 106
		4,130,200	O .	U	U	4,130,200	for Western Coal Carriers, a third-party carrier service that contracted
							with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter
287447	720.830 Western Coal Carr Ret Med Accrual						nlant
	720.800 Vesterii Can Can Tet Wed Accidar	82.683.919	82.683.919	0	0	0	Total unfunded pension liability as required under FAS 158.
201400	The 1661 chain Elabiny	22,481,492	22,481,492	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB)
287461	720.810 FAS 158 Post-Retirement Liability	22,401,432	22,401,432	U	U	U	liability as required under FAS 158.
201401	20.010 The Too Fed Rediction Labority	22.384.147	22,384,147	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as
		22,304,147	22,004,147	U	U	U	required by FAS 158.
							required by 1 AO 100.
287462	720.820 FAS 158 SERP Liability						
207402	720.620 PAS 136 SERF Liability	0	0	0	0	0	
FAS 133 Deriv	athree.	0	0	0	0	0	
FAS 133 Deriv	auves.	29.074.300	29.074.300	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133
		29,074,300	29,074,300	0	0	U	
207226	720 420 FAS 422 Parkerking Page						which requires that certain financial instruments be valued at FMV for
287336	730.120 FAS 133 Derivatives - Book	37.838.683	37.838.683	^	^	_	book purposes. Reclass non-current liability from derivative regulatory liability to an other
207240	MAT 000 New Core Link France MTM	37,838,683	37,838,683	0	0	0	
	415.839 NonCurr Liab - Frozen MTM			_	_		regulatory liability for frozen derivative.
Regulatory Lia	plines:	0	0	0	0	0	B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
		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
007000	AAF 740 DI WA Associated Description						depreciation amounts from the last depreciation study for all units at the
287206	415.710 RL - WA Accelerated Depreciation						Jim Bridger Plant and Colstrip Unit 4.

287209 705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	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.
297742 705 245 PL OB Direct Access 5 Vr Out out	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	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
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	credit to their bill. 1 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.
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 Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	Regulatory liability established to record CA solar Feed in Tarriff.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,209,170	1,209,170	0	0	O 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.
287231 705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865	1,836,865	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.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	7,608,767	7,608,767	0	0	 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237 705.755 RL-Noncurrent Reclass-Other	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
	0	0	0	0	The giveback entails capital investments in emission control equipment
287239 705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911	0	0	in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253 705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	v	Ů,	damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	Regulatory liability used to record the Idaho allocation of storm-related
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	33,666	33,666	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	2,963,801	2,963,801	0	0	Incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262 100.100 RL ITC	175,610	175,610	0	0	IRC Subsection 46(f)(2). 0 Regulatory liability for a Wyoming revenue requirement adjustment
287268 415.706 RL - 50% Bonus Tax Depr - WY		·	0	U	related to bonus tax depreciation.
287271 705.336 RL - Sale of REC - UT - Noncurrent	154,906	154,906	0	0	O 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.
287272 705.337 RL - Sale of REC - WY - 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
287274 705.261 RL - Sale of RECs - OR	12,913	12,913	0	0	Regulatory liability established to record OR REC's.
287284 610.147 Reg Liability-Other - Balance Reclass	104,188	104,188	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287288 415.804 RTO Grid West N/R - OR	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299 705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	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
287304 610.146 OR Reg Asset/Liab Cons	(100,363)	(100,363)	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.
	852,229	852,229	0	0	Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities					with FAS 143 asset retirement obligations.

	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
287316 715.720 NW Power Act - WA				fixed monthly payment from BPA. The payment is deferred as a credit in
	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.
2072200 040 500 CMUD Payagua lagraphica LIT				
287320 910.560 SMUD Revenue Imputation-UT	23,542	23,542	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through 287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0 0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0 0	Regulatory asset established for the recovery of costs incurred to explore
	0	0	0 0	Regulatory asset established for the recovery of costs incurred to explore
AND ALL AND AL				the organization Grid West, an RTO (regional transmission organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	0	0 0	Regulatory asset established for the recovery of the Idaho allocated
	Ĭ	· ·		portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID				(regional transmission organization).
287441 605.100 Trojan Decom Cost-Regulatory Asset	2,061,769	2,061,769	0	0 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
267441 003.100 Hojan Decom Cost-Regulatory Asset	0	0	0 0	Regulatory asset established for incremental costs associated with the
				implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs	000.004	600.004		Bill 1149.
	600,284	600,284	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine				through bill credits.
	761,145	761,145	0	Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	966,416	0	customers which are then granted to qualifying low income recipients Regulatory liability established to record revenues received from
	300,410	300,410	ĭ v	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	Regulatory liability established to record revenues received from
	96,007	96,007	٥	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		Regulatory liability established to record revenues received from
	87,009	87,009	٥	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	0.550.440	0.550.440		A Devotation Patrick The satisfies a discount of the satisfies and
287476 705.273 RL - Blue Sky Program UT	2,558,143	2,558,143	٥	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID	57,733	57,733	0 0	Regulatory liability established to record revenues received from
	214,116	214,116	0 0	Regulatory liability established to record revenues received from
				customers participating in the company's Blue Sky renewable energy
287478 705.275 RL - Blue Sky Program WY				program, which are then used to purchase renewable energy certificates.
	1,098,152	1,098,152	0 0	0 Regulatory liability established to record Oregon's share of the deferral of
20740C 445 02C PL Page				decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre	(2,523)	(2,523)	0	January 1, 2014. Regulatory liability established to record Washington's share of the
	(2,525)	(2,020)	ŭ ,	deferral of decreased depreciation due to the implementation of new
				rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	0 310.658	0 310.658	0 0	Charitable contribution carryforward for state income tax purposes.
20/200 DTA State Charlesule Continuation Limit	79,743,358	79,743,358	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
287449 DTA Federal Detriment of State NOL	0.404.010	0.404.040		state net operating loss carryforward.
287371 DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	2,136,632	2,136,632	0 0	0 Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits	007.770	007.770		O Book toy difference related to the Coin on purchased Bury's an Exercise
	837,770	837,770	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	Colorado state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward				
287275 DTA AZ State Tax Credit Carryforward	0	0 316.327	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
Loss Contingencies				

287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages	Ü	0	V	o o	damage expense.
	0	0	0	0	0
	0	0	0	0	0
A B	· ·	0	Ŭ		
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	0	0	0	0	O Statement No. 145.
Other Deferred Assets: 287210 505.115 Sales & Use Tax Audit Exp	0 95,248	95,248	0	0	Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	95,248 158.129	95,248 158,129	0	0	O Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	1,753,017	1,753,017	0	0	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	331,401	331,401	0	0	O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	 Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	Valuation allowance against items that may not be realized before they expire.
	0	0	0	0	Of 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
287289 425.130 Rogue River-Habitat Enhance	390,071	390,071	0	0	period of 9 years for habitat enhancement. O Accrued liability associated with the acceptance of the Lewis River FERI
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. O Accrued liability used to defer credits for book purposes that are receive
287297 505.155 Deferred Revenue - Citibank					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.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	O 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	Accrued liability for refundable cash deposits received from customers
287338 415.110 Def Reg Asset-Transmission					who wish to reserve transmission line services. These deposits are full refundable. The deposits are recognized as income when the service contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	O Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the us of transmission facilities in the Foote Creek area of Wyoming.
	0	0	0	0	O Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. O Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amort of W	0	0	0	0	not be recovered. 0 Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab 287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	Company. 0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	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	1,100,625 9,410,239	1,100,625 9,410,239	0	0	O Accrued liability for prepaid rents on company owned utility poles. Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt	6,395,892	6,395,892	0	0	FERC license for habitat enhancement. O Accrued liability associated with the acceptance of the North Chippeti.
287392 425.120 Bear River Settlement Agreement	303,841	303,841	0	0	license for various settlement obligations. Ol Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances			U	Ü	Center leased by PacifiCorp will be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	1,231,523	1,231,523	0	0	O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	3,231,000	3,231,000	0	0	O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	0	 Accrued liability for royalty payments to the Mineral Management Service on coal production.
	·		· · · · · · · · · · · · · · · · · · ·	·	

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	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		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		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	C	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	C	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	C	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

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

(306,993,377)

(306,993,377)

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
- 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	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Account 282		Related	Related	Related	Related	Justification
287605 105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind of 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 0 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 0 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 Rook Depreciation	2 965 864 232	2 965 864 232	0	0		O Book-tay difference for book depreciation

				_		
287605 105.470 E	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are
287605 105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	received/earned for power produced by generating plants during the
	Capitalization of Test Energy Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
287003 105.137	Capitalized Depreciation	(24,070,320)	(24,070,320)	0	0	Book-tax basis difference related to the amount of labor costs capitalized
287605 105.100 0	Capitalized labor and benefit costs	24.587.422	24.587.422	0	0	0 to fixed assets.
207000 100.100	Capitalized labor and zerion code	2 1,007 ; 122	21,007,122			Book-tax basis difference related to the amount of labor overhead costs
287605 105.101 0	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0 capitalized to fixed assets.
	Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	PowerTax Report #257: Transmission Book Allocation Group.
	Direct Assignment: Intangible Fixed Assets	0	50,466,876	Ó	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.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.222 0	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.223 0	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax basis difference for coal mine development costs, which are
						capitalized for book purposes. For income tax purposes, 70% of coal
007005 405 405	Oct Mice Development	(4,834,889)	(4.004.000)	0	0	mine development costs are deductible in the year incurred and the
287605 105.165 0	Coal Mine Development	(4,034,009)	(4,834,889)	U	U	oremaining 30% are capitalized for tax and amortized over 60 months. 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
287605 105.170 (Coal Mine Extension Costs	(5.858.660)	(5,858,660)	0	0	0 purposes the costs are deductible in the period paid or incurred.
201003 103.110 (OOGI WIITO LAUGITO/UIT OUSUS	(0,000,000)	(0,000,000)	U	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153 (Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0 currently deductible for income tax purposes.
20,000 100.100		(55., .01)	(001, 101)			Eagle Mountain contract liabilities not currently deductible for income tax
287605 105,151 (Contract LiabilityBasis Adj - Eagle Mountain	(2.007.594)	(2.007.594)	0	0	0 purposes.
	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	Book-tax basis difference related to contributions in aid of construction.
207000 100.130 (CONTRIBUTION IN AID OF CONSTRUCTION	314,000,058	314,000,058	U	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605 105.175 (Cost of Removal	(263,071,040)	(263,071,040)	0	0	of for income tax purposes in the year paid and incurred.
20.000 100.170 ((200,071,040)	(200,071,040)	· ·	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
287224 145.030 0	CWIP Reserve	582,847	582,847	0	0	o reserve is established, CWIP Reserve.
						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
287605 105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	opitalization of interest on debt.
						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
287605 105.115 E	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 105.139 E	Equity AFUDC	(102.660.353)	(102,660,353)	0	0	O capitalization of interest on debt.
287003 103.139 1	Equity At ODC	(102,000,000)	(102,000,333)	U	0	PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928 425.310 H	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	Financial Accounting Standard 143.
	Federal Tax Bonus Depreciation	0	0	0	0	Current federal benefit of interest on corrections.
	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	Book-tax difference for tax depreciation.
	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605 105.129 F	Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0 adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment,
						50% of which is deductible in the period paid and incurred for income tax
	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0 purposes.
287929 105.460 N	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	Regulatory liability related to removal costs.
287740 110.200 F	Percentage Depletion - Temp	_	^	_	_	Book-tax difference related to different methods for computing deductible
201140 110.200	r ercentage Depiction - Temp	U	U	U	U	periodic depletion for book and tax purposes. 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
287605 320.210 F	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	O capitalized for book purposes.
		(-,,: -:,=00)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·	· ·	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
287648 100.120 F	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 100.110 F	RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0 differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 F	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980 Exchanges pursuant to the income tax normalization rules.
	B. I					Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 F	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	Exchanges pursuant to the income tax normalization rules.

					De des l'écotions de allution controls de l'éties des relation faux FEDO
207005 AOF 404 Paulos to Pullation Control Facilities Propositation	306.993.377	306.993.377	0	0	Reclassification of pollution controls facilities depreciation from FERC 0 account 282 to FERC account 281.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	300,993,377	306,993,377	U	U	
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	o income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
207221 410.000 NE CONTRO ORIGINAL TO THE CONTROL OF THE CONTROL OR	(470,010)	(470,010)	•		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
007000 MF 004 PL Outer Outer Propositioning HT	(3.425,271)	(3,425,271)	0	0	a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	U	U	0 035-200).
					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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
					(
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238.585.871)	(238,585,871)	0	0	0 they are paid and incurred.
201000 100.120 000. 4010 Augustinent - Nepair Deutstion	(200,000,071)	(200,000,071)	U	U	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
200000000000000000000000000000000000000	(0	(0			solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	Book-tax difference related to relicensing cost for Klammath 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 FASE 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,074,344,374)	13,311,710	(200,104,140)
Less FASB 106 Above if not separately removed	(201,127,030)	(201,127,030)	0	0	0
	(4.257.849.913)	(2.959,222,301)	(1,074,944,574)	U	(239.194.748)
Total	(4,257,049,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(200,104,740)

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	В	C Gas, Prod,	D	E	F	G
	Total	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	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 0 EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C		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	C		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	C		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	C		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	C		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	O		Regulatory asset to record WA contra regulatory asset for Deer Creek

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287851 415.417 Contra RA - UMWA Pension - CA	687,890	687,890	0	0	o regulatory asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o 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	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
" " '	, , ,		0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon
					customers from the BPA. Qualifying customers, such as those who meet
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
-		, , , , ,			Balancing account to record the program costs for the conversion of
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	master metered mobile home parks to direct utility service. Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0 decommissioning.
					Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	o rates on January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0 time the plant was acquired and first reflected in rates.
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	Regulatory asset established for the costs incurred to acquire the Cholla 0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	acquire the Cholla generation plant from eh Arizona Public Service O Company.
					Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0 Company.
					Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	Service Company.
					Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0 adjustment recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	1.868.309	1.868.309	0	0	Regulatory assett established to record a contra regulatory asset for the o curtailment gain/loss on the elimination of the cash balance option in the
200505 SZUZZI INA CONINA NA CIGNON HAN OTO	1,000,309	1,000,003	0	- U	Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	Deferred Excess NPC.
		, , , , ,			Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0 power costs in Idaho pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
207E02 MAE 97A DA Deferred Evenes NDC W/V/00 9 After Namework	(4.005.000)	(1.095.086)		0	Regulatory asset established for noncurrent portion of recoverable net 0 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	U	Regulatory asset established for the Utah allocated share of evaluator
207702 445 000 DA Defend Independent Fuglistes For LIT					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	U	Regulatory asset/liability established to record funding for qualifying
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0 intervenors that are collected from customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)		0	Regulatory asset/liability established to record funding for qualifying
"			0	U	0 intervenors that are collected from customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	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	Degulatory asset, established to record Idaha's share of the deferral of
					Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	0 January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(704.608)	(704.608)	0		increased depreciation due to the implementation of new rates on January 1, 2014.
287982 415.921 KA - Depreciation Increase - Utan	(704,608)	(704,608)	U	0	Regulatory asset established to record Wyoming's share of the deferral
					of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/3/0 400-110 IVA - DOW Datable Neckass	(1,071,332)	(1,071,332)	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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159.713.363)	(159,713,363)	0	0	reverse and result in higher taxable income as compared to book income.
	(100): 10)000/	(100)11101007			Regulatory asset established for flow-through accounting of income taxes
					required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	temporary book-tax differences. 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
287840 415.410 RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	0 commissions.
					Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	purposes.
	(, , , , ,	(2, 22, 7			Regulatory liability established for the portion of environmental
007F04 44F004 PA Findential Court WA	005.707	005 707	•		remediation costs for which the state of Washington does not allow
287591 415.301 RA - Environmental Costs - WA	635,797	635,797	U	0	0 deferred treatment. Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0 associated with pension liability.
					Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	0 associated with post-retirement benefits liability.
					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
287975 415.655 RA - GHG Allowances - CA - Non Current		0	0		established to record current portion of CA GHG allowance.
287975 415.655 RA - GHG Allowances - CA - Non Current	U	U	U	0	Regulatory asset for the Wyoming allocated portion of a settlement
					associated with damages sustained at the Goodnoe Hills generating
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	0 plant.
					The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	Description and the Manning ellegated position of a cettlement
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
					accounted with damaged ductamed at the Earle Glad generating plant.
	(0.00.00)	/0.40.0.40			
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	0 damages on outages at Naughton 2 that are being returned to Wyoming
The state of the second	((,-,			Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 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.
201017 TIO.010 Ith - Indugition Only #0 0000 - ID	U	0	U	i i	Book-tax difference associated with Pollution control project costs - UT.
287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
2070C0 445 045 BA Naughton Unit #2 Costs WV		_	•		Book-tax difference associated with Pollution control project costs - WY.
287969 415.915 RA - Naughton Unit #3 Costs - WY 287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	O SAP account used for financial statement presentation purposes to
287917 415.885 RA - Noncurrent Reclass - Other 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
					Reclass of miscellaneous regulatory assets/liabilityies that have flipped
					to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Degulatory agent established for the little ellegated share of
					Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in Decembe
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
		, , , , , , , , ,			Regulatory asset established as an offset to the increase in post-
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46	6) employment obligations. Asset accrued for required debt, amortized for book purposes over the
					Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA	(12.274)	(13,274)	0		retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	U	0 recorded in December 2008.

					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008.
					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
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
207779 413.630 KA - Fowerdate Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Washington. The Powerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	severely damaged by flooding and the related debris flow and is being
267000 413.034 KA - Fowerdale Decommissioning - WA	0	· ·	0	0	removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 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 0 2014 to record Utah's portion of redemption cost.
		,			Reg Asset established to record Washington's portion of stock
					redemption costs.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	0
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
201902 410.084 RA - NEO Gales Delettal - CA	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS). Regulatory asset established for noncurrent portion of deferral of Oregon
					prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
					renewable energy credits included in rates that differ from actual
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
					difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 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 or renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS) ocmpliance and the related interest income - non state specific.
20002 TOOTO TOT AT COMPINION OF A CONSTRUCT	(120,000)	(120,000)			Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
207071 413.000 IVA - Solar Feed-III Taliii Deletiai - OK - Noticulietik	(2,104,901)	(2,104,901)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0		provided for a surcharge to recover \$545,000 of costs recorded related to
267600 415.655 RA - Storiit Darriage Deterral - CA	(74,694)	(74,694)	0	0	a storm in California. Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain tax
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	deduction and revenue requirement calculated using the amounts Regulatory asset established for Utah portion of liquidated damages
					payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	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
287878 415.406 RA - Utah ECAM	0	0	0	0	0 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. Regulatory asset established for the Washington disallowed portion of
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	AFUDC on the Colstrip #3 generating plant.
					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
207070 700 044 DA Amort Tou DD Adi CA			_		prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	U	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-time
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	O Commission (WUTC).
					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
207074 720.042 DA Amort Tou DD Adi OD	(000,400)	(000, 400)			prescription drug post-retirement benefits was limited by the Patient
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Protection and Affordable Care Act of 2010. Regulatory asset established for the Utah allocated portion of a one-time
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					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
207077 720.04C DA Amort Tou DD Ad MV			_		prescription drug post-retirement benefits was limited by the Patient
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	U	Protection and Affordable Care Act of 2010. Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	0 the settlement loss on retiree medical obligations.

			•	•	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
	(2.00)	(07.000)			Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Opost-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	related property damage recovered in excess of insurance claims 0 incurred.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)			Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain 0 financial instruments be valued at FMV for book purposes.
287649 730.170 RA - FAST33 Unrealized Galin/Loss 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 0 regulatory asset for frozen derivative.
FERC 283 - Other	(51)151)551)	(0.1.0.100.)	-		
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 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 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 o 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 0 anticipated injury and damage expenses.
	(1-)1-1-1	(1-11-0-11-0-1			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425,280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
		, , , , ,			Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0 and Amoco for the 500 Kvi Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	0 purposes over a period of 12 months or less. Regulatory asset accrued for prepaid surety bond costs (e.g.,
287909 210.195 Prepaid Surety Bond	0	0	0	0	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.
			0	0	Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	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.
					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
207007 400 440 DA Calas ITC Davis Adjustment Committee	(00 =0 1)	(00.50.0)			solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	O for that difference. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	(Prospects 1, 2, & 4) FERC license, Pacificorp is onligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,101)	(.,101)			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	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 one apply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379.600)				Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379.600)
201039 910.935 Uniteatized GatilyLoss from Frauling Securities	(379,600)	C	0	0	(3/3,000)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217.136)	0	0	0	(247 426)	To record unrealized gains/losses from the long term incentive plan.
26/217 910.937 LTIP Mark to Mikt Gain/Loss	(217,130)	U	U	U		
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	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 to the Volumes C & D are included in 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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
1					(1,120,053,513)	19,003,379	(240,000,000)	
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 a	and average of Lines 8 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

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.414 Accru	ed Retention Bonus	393,386	0	0	0	·	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220 720.560 Pensi	on	28,303,872	28,303,872	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		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		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 Deferi	ed Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Sever	ance Accrual - Cash Basis	308,679	0	0	0		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 Pensi	on/Retirement Accrual	453,758	453,758	0	0		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacat	on Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0		Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373 910.580 Wasa	ch workers comp reserve	702,502	0	0	0		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 1	12 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accru	ed CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
	rn Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies 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 1	58 Pension Liability	20,233,243	20,233,243	0	0		Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 1	58 Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 1	58 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:		05 000 707	05,000,707	0	0	0	Harry live distriction and the second of FAOR Objects and No. 400
287336 730.120 FAS 1	33 Derivatives - Book	25,620,787	25,620,787	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.
	urr 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 Inc	ome Tax Property Flowthru	462,646,929	462,646,929	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 Inc	ome Tax Property Flowthru - PMI	3,103,210	3,103,210	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	O 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
287191	705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192	705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
		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
287193	705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0	0	income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283 RL Excess Deferred Income Taxes - UT	7,367,645	7,367,645	U	o o	O 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.
		369,175	369,175	0	0	O 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
287195	705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	income tax rate. 0 A regulatory liability established with respect to the excess deferred
287196	705.285 RL Excess Deferred Income Taxes - WY	4070	4.070			income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	U	U	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.
287198	320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710 RL - WA Accelerated Depreciation	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.
		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
287209 287212	705.266 RL - Energy Savings Assistance (ESA) - CA 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	for California. O Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
		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
287213 287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Req Diff - Trojan - WA	(63,596)	(63,596)	0	0	credit to their bill. O This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287229	705.527 RL CA Solar Feed-in Tariff - NC	267,361 1,942,110	267,361 1,942,110	0	0	Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,942,110	1,542,110	0		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.
287231	705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - 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.
287233	705.515 RL - Deferred Excess NPC - OR - noncurrent	6,096,788	6,096,788	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
		60,836	60,836	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance,
287237	705.755 RL-Noncurrent Reclass-Other	575,018	575,018	0	0	or vice versa. O 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 705.600 RL - OR 2012 GRC Giveback	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	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453 Reg Lia - ID 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.
287258	705.454 Reg Lia - UT 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.
287259	705.455 RL - Property Insurance Reserve - WY	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
287262	100.100 RL ITC	671,331	671,331	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	359,577	359,577	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.

Page		_			-1	
1		0	0	0	0	rates and Utah's allocation of the actual REC revenue received by the
1975 1975	287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was
1975 1976 1977 1977 1978						rates and Wyoming's allocation of the actual REC revenue received by
1976 1.5		67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
\$75.50 \$	287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. O Regulatory liability used to record the Oregon allowed deferral of Grid
	287288 415.804 RTO Grid West N/R - OR	027.424	027.424	0	0	West, an RTO (regional transmission organization).
### ### ### ### ### ### ### ### ### ##		927,424	921,424	U	o o	Conservation Charge and related expenses which are predominantly
1992 1984 1985	287299 705.265 RL - OR Energy Conserv Chrg	(65.295)	(65.295)	0	0	
1997 1997		(00)200)	(,)	_		specific regulatory balances, which are then amortized into book income
### 159.17 159.17		396,735	396,735	0	0	Regulatory liability used to record the depreciation/accretion associated
1975 15 70 NO Poper An - 193.	287312 105.402 ARO Reg Liabilities	158 111	158 111	0	0	
### 1972 91.000 SAILU Revenue Impaction UT	200010 710000 11110	100,111	100,111	· ·		Qualifying customers receive a benefit on their bill from the Company
### 1970 OF SALO Revenue impostes UT # 1,507 #	28/316 /15./20 NW POWER ACT - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
1	287320 910,560 SMUD Revenue Imputation-UT					
10.105		47,527	47,527	0	0	Regulatory liability established for flow-through accounting of income
10.16 R. DM Basses	287374 100.105 Income Tax WA Flow-through					
Page	287380 610 145 PL DSM Rajanca Paciass	566,167	566,167	0	0	
15.00 17.0 Get/ West Not All Advance	201009 010.140 KE-DOW Darance Neciass	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
20 15 15 15 15 15 15 15 1	287438 415.800 RTO Grid West N/R Allowance					
## 15.00 TO Call West Notes Rec. HT ## 15.00 To Call		0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the appropriation Crid West on RTO (regional transmission appropriation)
2744 415.00 RTO Grid West Nates Rec - ID	287439 415.805 RTO Grid West Notes Rec - WY					
1,328,405 1,32		0	0	0	0	
AFRICOL Lability representing future reclamation costs associated with the decorrisosciency of the Trust Nuclear Plant at the in excess of the present of the property and the property of t	287440 415.806 RTO Grid West Notes Rec - ID	4 000 404	4 000 404			(regional transmission organization).
10.5 100 Tojan Decom Cost Regulatory Asset		1,328,404	1,328,404	U	U	(ARO) Liability representing future reclamation costs associated with the
9 C	287441 605.100 Trojan Decom Cost-Regulatory Asset					
87.472 610.155 8F 1149 Coats 88.079 388.079 0 0 0 Regulatory jubility established to record evenues received from coatoners which are then granted to qualifying low roome recipients which are then granted to qualifying low roome recipients or coatoners which are then granted to qualifying low roome recipients or coatoners which are then granted to qualifying low roome recipients from the properties of th	201111 Occ. 100 Hojan Doce Hoganitory Faces:	0	0	0	0	Regulatory asset established for incremental costs associated with the
257475 10.142 RL - UT Home Energy LifeLine 338,824 338,824 0 0 Regulatory lability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits. 10.143 RL - WA Low Energy Program 525,706 0 0 Regulatory lability established to record revenues received from customers participating in the company Bill credits. 10.143 RL - WA Low Energy Program	287442 610.135 SB 1149 Costs					
18745 61.142 R.L. UT home Energy LifeLine 338,824 338,824 0 0 Regulatory liability established to record revenues received from customers which are then granted to qualifying bow income recipients which are then granted to qualifying bow income recipients and proposed from the propos		388,079	388,079	0	0	
customers which are then granted to qualifying to income recipients through thill credits. 87.473	287445 610.142 RL - UT Home Energy LifeLine					through bill credits.
187473 705.270 RL - Blue Sky Program OR 187474 705.271 RL - Blue Sky Program VA 187475 705.272 RL - Blue Sky Program VA 187476 705.273 RL - Blue Sky Program VA 187476 705.273 RL - Blue Sky Program VA 187477 705.274 RL - Blue Sky Program VA 187477 705.275 RL - Blue Sky Program VA 187478 705.275 RL - Blue Sky Program VA 187479 986.968 966.968 18748 115.926 RL - Blue Sky Program VY 187486 415.926 RL - Blue Sky Program VY 187486 415.926 RL - Blue Sky Program VY 18748 986.968 966.968 1 0 0 Regulatory liability established to record revenues received from customers participating in the company Blue Sky renewable energy certificates. 18748 115.926 RL - Blue Sky Program VA 18748 115.926 RL - Blue Sky Program VY 187486 415.926 RL - Blue Sky Program VY 187486 415.926 RL - Blue Sky Program VY 187486 415.927 RL - Blue Sky Program VY 18748 115.926 RL - Blue Sky Program VY 187486 415.926 RL - Blue Sky Program VY 187487 115.926 RL - Blue Sky Program VY 187488 115.926 RL - Blue Sky Program VY 187489		338,824	338,824	U	U	
volumers participating in the company's Blue Sky renewable energy certificates. 874.74 705.271 RL - Blue Sky Program WA 88.745 705.272 RL - Blue Sky Program WA 88.835 68.835 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy certificates. 88.746 705.272 RL - Blue Sky Program WA 88.7476 705.273 RL - Blue Sky Program UT 88.7477 705.274 RL - Blue Sky Program UT 88.7477 705.274 RL - Blue Sky Program ID 88.7478 705.275 RL - Blue Sky Program ID 88.7487 705.274 RL - Blue Sky Program ID 88.7487 705.274 RL - Blue Sky Program ID 88.7487 705.275 RL - Blue Sky Program ID 88.7487 705.274 RL - Blue Sky Program ID 88.7487 705.274 RL - Blue Sky Program ID 88.7487 705.275 RL - Blue Sky Program ID 88.7487 705.275 RL - Blue Sky Program ID 88.7487 705.276 RL - Blue Sky Program ID 88.7487 705.277 RL - Blue Sky Program ID 88.7488	287453 610.143 RL - WA Low Energy Program	525.706	525,706	0	0	
187473 705.270 RL - Blue Sky Program OR		3.23,133	,	_		customers participating in the company's Blue Sky renewable energy
287474 705.271 RL - Blue Sky Program WA 68.835 68.835 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy criticates. 705.272 RL - Blue Sky Program CA 2.095.143 2.095.143 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 program, which are the	287473 705.270 RL - Blue Sky Program OR					
program, which are then used to purchase renewable energy certificates. 88747 705.271 RL - Blue Sky Program WA 68.835 68.835 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		65,377	65,377	0	0	
87475 705.272 RL - Blue Sky Program CA 2.095,143 2.095,143 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky reveable energy program, which are then used to purchase renewable energy certificates. 2.095,143 2.095,143 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	207474 705 074 DI Dive Civ. Decree MA					
program, which are then used to purchase renewable energy certificates 2,095,143 2,095,143 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 program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy certificates. 2,095,143 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. 2,87477 705,274 RL - Blue Sky Program ID	201414 705.271 RL - Blue Sky Program WA	68,835	68,835	0	0	Regulatory liability established to record revenues received from
2,095,143 2,095,143 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 program, which are then used to						
customers participating in the company's Blue Sky Program UT 48,231	287475 705.272 RL - Blue Sky Program CA	0.005.440	0.005.440			
REPAIR 705.273 RL - Blue Sky Program UT 48,231 48,231 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. 106,242 106,242 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. 106,242 106,242 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 customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renew		2,095,143	2,095,143	U	U	
48,231 48,231 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 program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase 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 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 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 Regulatory asset established to record a FAS 106 regulatory asset for	287476 705.273 RL - Blue Sky Program UT					program, which are then used to purchase renewable energy certificates.
program, which are then used to purchase renewable energy certificates. 106,242 106,242 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy certificates. 106,242 106,242 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy certificates. 106,242 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. 106,242 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. 106,242 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. 106,242 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. 106,242 0 0 0 0 Regulatory asset established to record a FAS 106 regulatory asset for		48,231	48,231	0	0	
106,242 106,242 0 0 0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky Program WY 287478 705.275 RL - Blue Sky Program WY 986,968 986,968 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. 287487 415.927 RL - Depre (1,679,193) (1,679,193) 0 0 Regulatory saset established to record a FAS 106 regulatory asset for record a Sequilatory asset established to record a FAS 106 regulatory asset for Regulatory asset established to record a FAS 106 regulatory asset for Regulatory asset established to record a FAS 106 regulatory asset for Regulatory asset established to record a FAS 106 regulatory asset for Regulatory asset established to record a FAS 106 regulatory asset for Regulatory asset established to record a FAS 106 regulatory a						
customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy program, which are then used to purchase renewable energy certificates. 986,968 986,968 0 0 0 Regulatory liability established to record Oregon's share of the deferral ore decreased depreciation due to the implementation of new rates on January 1, 2014. (1,635) (1,635) 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. (1,679,193) (1,679,193) 0 0 0 Regulatory asset established to record a FAS 106 regulatory asset for	287477 705.274 RL - Blue Sky Program ID	106,242	106,242	0	0	Regulatory liability established to record revenues received from
187478 705.275 RL - Blue Sky Program WY 986,968 986,968 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. 18748 415.926 RL - Depre (1,635) (1,635) 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. 187487 415.927 RL - Depre (1,679,193) (1,679,193) 0 0 Regulatory asset established to record a FAS 106 regulatory asset for		, , , , , ,				customers participating in the company's Blue Sky renewable energy
decreased depreciation due to the implementation of new rates on January 1, 2014. (1,635) (1,635) 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. (1,635) (1,635) 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.	287478 705.275 RL - Blue Sky Program WY					
287486 415.926 RL - Depre 415.926 RL - Depre (1,635) (1,635) 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. (1,679,193) (1,679,193) 0 0 0 Regulatory asset established to record a FAS 106 regulatory asset for		986,968	986,968	0	0	
deferral of decreased depreciation due to the implementation of new rates on January 1, 2014. (1,679,193) (1,679,193) 0 0 Regulatory asset established to record a FAS 106 regulatory asset for	287486 415.926 RL - Depre	(4.005)	(4.005)			January 1, 2014.
(1,679,193) (1,679,193) 0 0 Regulatory asset established to record a FAS 106 regulatory asset for		(1,635)	(1,635)	0	U	deferral of decreased depreciation due to the implementation of new
	287487 415.927 RL - Depre	(1.679.193)	(1.679.193)	0	0	
	287848 320.281 RA - Post Retirement Settlement Loss	(1,212,100)	(.,2.2,.00)			

287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	0 Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
	(10,938)	(10,938)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320,283 RA - Post Retirement Settlement Loss - CC -WY	(47,460)	(47,460)	0	0	post-retirement medical settlement loss. Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	recorded in December 2008. Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	recorded in December 2008. Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards		0	0		retirement benefits measurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	297.073	297.073	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	79,251,025	79,251,025	0	0	O 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
287449 DTA Federal Detriment of State NOL	2,105,655	2,105,655	0	0	state net operating loss carryforward. 0 Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	4.070.000	4.070.000	_		(BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	1,970,028 780,629	1,970,028 780,629	0	0	O Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Tax Credits.
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	Colorado state income tax credit carryforward.
287275 DTA AZ State Tax Credit Carryforward	0	0	0	0	Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	384,459	384,459	0	0	O California state income tax credit carryforward.
Loss Contingencies	(632,412)	(622,442)	0	0	0 Approach liability catablished reconvex (contingent liabilities) for
287970 415.815 Ins Rec Accrual	(032,412)	(632,412)	U	U	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability related to USA Power.
	2,097,050	2,097,050	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages					damage expense.
Asset Retirement Obligations	0	0	0	0	0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	49,995,035	49,995,035	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Uther Deferred Assets:	(15,159,758)	(15,159,758)	0	0	Valuation allowance against state income tax credits that may not be
287100 Valuation Allowance for State Credit DTA	(10,100,100)	(10,100,700)		Ĭ	realized before they expire.
	(230,518)	(230,518)	0	0	O Accrued liability established to reserve for accounts receivable for which
287199 220.101 Bad Debt					collection is not expected and for which the accumulated deferred
287210 505.115 Sales & Use Tax Audit Exp	61,707 116.334	61,707 116.334	0	0	Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Rec Joint Owners	455.563	455,563	0	0	Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Obliq	1,498,688	1,498,688	0	0	O Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	0	0	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	665,397	665,397	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	Valuation allowance against items that may not be realized before they expire.
287289 425.130 Rogue River-Habitat Enhance	0	0	0	0	O Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, Pacificorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290 425.150 Lewis River-LWD Fund Liab	262,443	262,443	0	0	O Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
	0	0	0	0	Ol 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
287297 505.155 Deferred Revenue - Citibank	501,567	501,567	^		is entitled to the credits.
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	2,523,216	2,523,216	0	0	O The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit. Unamortized Investment Tax Credits pursuant to IRC Subsection
	137,043	137,043	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease	,	,	_		is recognized ratably over the annual service agreement period.
287338 415.110 Def Reg Asset-Transmission	125,199	0	125,199	0	O Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	2,768,908	2,768,908	0	0	Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis			_		collection is not expected. O Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. Ol Accrued prepayment from the Redding Joint Powers Financing Authority
287344 715.800 Redding Contract - Prepaid					transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to
					not be recovered.

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.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						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.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0		Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0		Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0		Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0		Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0		Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	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		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		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	В	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	(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	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Related	Related	Neiateu	Related	Justification
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 knows as a "like-kind exchange."

1965 1961 1961 1961 1961 1961 1961 1961 1962							Full district (ADIT for CARRA & ARRO Full and Adit in the district of the dist
10.50	287599	105 160 \$1031 & 1033 Exchange Normalization Adjustment	(7.183.199)	(7.183.199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income
100.000 100.0000 100.000000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.00000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.000000 100.0000000 100.0000000000			, , , , , ,			-	Book-tax difference for the capitalization and depreciation of legal fees
100 100					0	0	
2005 100	20/010	105.403 ARO Removal Costs	(25,633,712)	(25,633,712)	0	U	
2019 10.5 2019	287605	105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
1,001-15 Section (Section							
Section Company Comp	207704	105 142 Pagis Istongible Difference	(4.025.902)	0	0	(4.025.902)	
1975 1910 See Can Department 1910 See Can Depart	201104	105.143 basis intarigible Difference	(1,035,692)	U	U	(1,035,692)	
1995 16.07 See Final Assert Services 1995	287753	110.100 Book Cost Depletion	0	0	0	0	
2007 10-16 Complement test from 100 10					0	0	
1988 1981 1982	287605	105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	
2006 19.1							received/earned for power produced by generating plants during the
1,000.00 1,000.00	287605	105.146 Capitalization of Test Energy	3.393.596	3,393,596	0	0	o construction period and sold or used by the utility.
200705 10.500 Control of the c			(16,886,574)	(16,886,574)	0	0	
165.01 Continued above on Medicine Subsection 166.01 166.0	287605	105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	
20050 10 10 10 10 10 10 10	287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	
1976 1976	287605	Direct Assignment: Transmission Fixed Assets	0		(1,132,942,994)	0	PowerTax Report #257: Transmission Book Allocation Group.
Section of the process of the section of Set (Americanism of Set			0		0	0	
1,927.00 1,927.00 1,947.207 1,947.	287605	Direct Assignment: General Fixed Assets	0	191,952,105	0	0	
Part 10 Part Pa	287608	105.222 Cholla SHL (Amortization of SHL Gain)	(1.947.367)	0	0	(1.947.367)	
15.27 15.27 15.28 15.29 15.2	20.000		(1,011,001)	V		(1,011,001)	
2007 19.15 Coeff Mere Development 0.132.889	287608	105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	o and General Electric Credit Corp for the Cholla generation plant.
BOTON 105.115 Cold Mine Development 1,132,289 0 0 Institute data of the polymer between the polymer between the polymer between the cold marks. 1,132,289 0							
207006 105.105 Cod Mine Development							
Bookland ofference basis ofference for cash sequence for	287605	105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	
2017/05 105.173 Ceal Mine Exercisin Costs 1,0785.500 1,0785.							
16.170 Ceal Mine Extension Codes							
287605 105.153 Comment Labellindilluser Act - Chehelin	207605	10E 170 Cool Mice Extension Costs	(3 705 530)	(3 705 530)	0	0	
165.519 165.	207003	105.170 Coal Wille Extension Costs	(3,793,339)	(3,793,339)	0	U	
297505 105.175 Contract (Jubility Basin Ad - Egyle Mourteen C74.1.4.16 C7	287605	105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0 currently deductible for income tax purposes.
28705 10.513 Centrolatoria in Act of Construction 28705 10.515 Cent of Removal 28705 10.517 Cent of Removal 28705 10.518 Cen	007005	405 454 Control of the No. Paris A.E. Farls Manufacture	(74.4.4.4.4)	(74.4.4.4.4)	0	0	
Book as difference for amount cost such as a applied to the dependency of the such as a special of the the dependency of the such as a special of the the dependency of the such as a special of the dependency of the such as a special of the dependency of the such as a special of the dependency of the such as a special of the such as a special of the dependency of the such as a special of the dependency of the such as a special of the such as a special of the dependency of the such as a special of the such as a specia					0	0	
287605 105.175 Coal of Removal (18.1387.891) (18.1387.891) 0 0 of foremore tax purposes in the year part and microard. 18.1387.891	207003	105.130 Contribution in Aid of Construction	210,040,004	210,040,004	0	U	
PadiCicy will open a customer work order for construction of a capital project and capitalize various ossible and destructive data of the project and capitalize various ossible and destruction of the capitalize various ossible and destruction of the project with project and destruction of the project with capitalize various ossible and destruction of the project with capitalized codes are analyzed for destruction of the project with capitalized codes are analyzed for destruction of the project with capitalized codes are analyzed for destruction of the project with capitalized codes are analyzed for destruction of the project of the project with capitalized codes are analyzed for destruction of the project of the proj							
project and capitalize various costs incurred on these utility-related projects of a generation safe distribution facilities and comprehensing operations are comprehensing operations and comprehensions are comprehensing operations and comprehensions operated on the comprehension operation operations are comprehensing operations and comprehensions operated on the comprehension operation operation operations and comprehensions operated on the comprehension operation operation operations operated on the comprehension operation operation operation operations operated on the comprehension opera	287605	105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	
287224 145.030 CWIP Reserve 1.063.511 1.063.511 0 0 0 pointers (e., generation facilities, transmission and distribution facilities, training operations and corporation and corporation and corporation and corporation with the prior for period and determined by the face than 5% activity within the prior for period and determined by the face than 5% activity within the prior for period and determined by the face than 5% activity within the prior for period and determined by the face than 5% activity within the prior for period and determined by the face of the companies of the co							
mining operations and corporate operations) for book purposes. Projects with less than 5% activity with the prior of brook purposes. Projects with less than 5% activity with the prior of brook purposes. Projects with less than 5% activity with the prior of brook purposes. Projects with less than 5% activity with the prior of brook purposes and resident of the province of the projects of the projects of the projects with less than 5% activity. With the prior of brook purpose are analyzed for projects with less than 5% activity with the prior of brook purpose are analyzed for purposes. And the projects with less than 5% activity with the prior of brook purposes, and the strength of the projects with less than 5% activity of the projects of th							
287224 145.00 CWIP Reserve 1.063.511 1.063.511 1.063.511 1.063.511 1.063.511 0 0 0 control accounter, For the amounts of expected to be received, a particular control of the All-owner of the Al							
287224 145.030 CWIP Reserve 106st 10 AS311 1.063.511 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
287224 145.030 CWIP Reserve							
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 Coapitalization of interest on debt. 105.117	287224	145.030 CWIP Reserve	1,063,511	1,063,511	0	0	
Equity is not capitalizated or deductible for income tax purposes, and the Internal Revenue or tax purposes, and the Internal Revenue or tax purposes, and the Internal Revenue of the Internal Revenue or tax purposes, and the Internal Revenue of the Internal Revenue or t							
287605 105.147 Debt AFUDC (158.499.395) (158.499.395) 0 0 capitalization of interest on debt. 287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518.340) 0 0 0 capitalization of interest on debt. 287605 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518.340) 0 0 0 0 capitalization of interest on debt. 287605 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518.340) 0 0 0 0 capitalization of interest on debt. 287605 105.115 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518.340) 0 0 0 0 capitalization of interest on debt. 287605 105.115 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518.340) 0 0 0 0 capitalization of interest on debt. 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough Capitalization of the Capit							
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287607 105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI (9.518,340) (9.518,340) 0 0 0 0 cresult in higher tax rate than the current tax rate and are probable as the temporary book-tax differences reverse and one such as the suppose as sociated with fixed assets that have been previously been previously been previously been previously been previously been previously been flowed through to customers at a tax rate higher that was the approach of the ferred tax expense as sociated with fixed assets that have been previously been proviously been flowed through to customers and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax rate in higher tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher tax are langer than the current tax are langer tax are langer than the current tax r							
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customers at a tax rate higher than the current tax rate and probable of economic tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax difference related to the Allowance for Funds Used 287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough 287605 105.139 Equity AFUDC 287605 105.139 Equity AFUDC (71,386,792) (71,386,792) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			(=,=,=,=,=)	(5,5.5,5.10)			Accounting adjustment to record the amount of deferred tax expense
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287605 105.115 Effects of Ratemaking - Fixed Assets Flowthrough (1,657,867,758) (1,657,867,758) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							been flowed through to customers and are probable of recovery as the
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 Internal Revenue Code requires a different formula related to the O capitalization or deductible for ror various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Pacific or across a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to O O O Financial Accounting Standard 43. 287605 Federal Tax Bonus Depreciation O O O O Umrent federal benefit of intered son corrections. 287605 105.125 Tax Depreciation O O O Book-tax difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalizable or debt and equity component. Equity is not capitalization debt and equity component. Equity is not capitalization debt and equity capital assets. Equity AFUDC O D O O O O O O O O O O O O O O O O O	207005	105 115 Effects of Potomoking Fixed Assets Flouthrough	(4 657 967 759)	(4 GEZ 007 750)	^		
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 Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires and the Internal Revenue Code requires and the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires and the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires and the Internal Revenue Code requires a different formula related to the Internal Revenue Code requires and the Internal Revoult Code requires and the Internal Revoult Code requires and the Internal Revoult Code requires and the I	20/605	105.115 Effects of Katemaking - Fixed Assets Flowiniougn	(1,057,867,758)	(1,05/,767,758)	0	0	
Equity is not capitalizable or equired at purposes, and the Internal Revenue Code under the rorright of the remaining of the part of the state of the state of the difference related to the state of the difference related to the state of the state of the difference related to the state of th							
287605 105.139 Equity AFUDC (71,386,792) (71,386,792) 0 0 0 capitalization of interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to entered into for the displacement of the disp							Equity is not capitalizable or deductible for income tax purposes, and the
PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to entered into for the new North Umpqua FERC license pursuant to 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287605	105 139 Fquity AFLIDC	(71 386 702)	(71 386 703)	0	0	
287928 425.310 Hydro Relicensing Obligation (4,353,420) (4,353,420) 0 0 0 Financial Accounting Standard 143. 287605 Federal Tax Bonus Depreciation 0 0 0 0 Gurrent Idedrat Dense flor of interest on corrections. 287605 105.125 Tax Depreciation (4,468,258,225) 0 0 0 Book-tax difference for tax depreciation. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 0 book-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 1 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 1 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 1 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. 287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition	207000	100.100 Equity At ODO	(11,300,192)	(71,300,792)	0	U	
287605 Federal Tax Bonus Depreciation 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) 0 0 0 book-tax difference for tax depreciation of capital assets. Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not							entered into for the new North Umpqua FERC license pursuant to
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) 0 0 Dook-tax difference related to the disposition of capital assets. Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. Tax Fixed Asset Gain/Loss (55,958,664) 0 Dook-tax difference related to the disposition of capital assets. Tax Fixed Asset Gain/Loss (55,958,664) Dook-tax difference related to the disposition of capital assets.			(4,353,420)	(4,353,420)	0	0	
287605 105.152 Tax Fixed Asset Gain/Loss (55,958,664) 0 0 0 book-tax difference related to the disposition of capital assets. Tax adjustment bodologies; primarily resulting from states that have not			(4 468 258 225)	(4 468 258 225)	0	0	
Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not					0	0	
							Tax adjustment to account for the difference between federal and state
28/60b 105.129 Fixed Assets - State Modifications 21,860,875 0 0 21,860,875 0 adopted bonus depreciation.		100 100 E. I.					
	287605	105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	U adopted bonus depreciation.

						Book-tax basis difference for qualified advanced mine safety equipment,
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306,514)	0	0		50% of which is deductible in the period paid and incurred for income tax
287929 105.146 Winte Sates Sec. 1792 Election 287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0		purposes. Regulatory liability related to removal costs.
Estable Tourista Training and Control of Con	(201,011,000)	(201,011,000)	Ü	·		Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	C	periodic depletion for book and tax purposes.
						PP&E book to tax differences for which the accumulated deferred income
200005 405 405 PD25 FIN 40 Polymer	(6,333,516)	(6,333,516)	0	0		tax liablity is expected to be reversed upon audit by the Internal Revenue
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	U	0		Service. 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
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	C	capitalized for book purposes.
						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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	0		reverse and result in higher taxable income as compared to book
207040 100.120 KA - Effects of Naternaking - Fixed Assets	U	U	U	U		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
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	0	C	differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	293,718	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		Reclass to separately state the exclusion of ADIT from §1031 & 1033
267605 105.159 Reclass to \$1051 & 1053 Exchange Normalization Adj - Transmission	0,009,401	U	0,009,401	U		Exchanges pursuant to the income tax normalization rules. Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	C	account 282 to FERC account 281.
		227 2722				Book-tax basis difference related to relocation reimbursements, which
						depending on whether or not the benefit of the relocation is for the benefit
007005 405 440 Printersonals	04.450.000	04.450.000				of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	21,156,038	21,156,038	0	0	C	income tax purposes. Book-tax basis difference for expenditures which are capitalized and
						depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	0	C	deductible in the period they are paid and incurred.
The state of the s	(222)227	(111)111				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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0		PAC-E-13-04).
						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-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	C	035-200).
		, , -,,				This account was set up to record a contra regulatory liability for
						Wyoming's share of Carbon Plant's decommissioning accrual that was
207000 MF 205 PL Coulo Colo Provincia in MV	(00.4.700)	(004 700)	•			directed to be a regulatory asset per the Wyoming general rate
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	U	0	(order/stipulation (Docket 20000-405-ER11). 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
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	0	result in higher taxable income as compared to book income.
						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 differenes 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
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	C	income as compared to book income.
287313 105.450 RL - Non-ARO Liability	237,671,838	237,671,838	0	0	C	Regulatory liability related to removal costs.
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306.439	0	0		Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
201000 100.100 Udie Halbul Lease Nate Dilletelliel	300,439	300,439	U	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,
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154.568.137)	(154,568,137)	0	0		the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(104,000,137)	(104,000,137)	U	U		they are paid and incurred. 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
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	162,913	162,913	0	0	9	periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs Rounding	8,680,735	8,680,735	0	0	C	Book-tax difference related to relicensing cost for Klammath Dam.
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	(1,126,053,513)	19,603,379	(246,685,656)	
Less FASB 106 Above if not separately removed	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,

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

Schedule ADIT-283

A A	В	C	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
	iotai	Related	Related	Related	Related	Justification
Account 283						distinution
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 0 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 0 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 0 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 0 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 0 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 0 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 0 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 0 asset included in the Deer Creek Mine disposition.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		<u> </u>			Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287851 415.417 Contra RA - UMWA Pension - CA	445,650	445,650	0	0		0 regulatory asset included in the Deer Creek Mine disposition. Contra regulatory asset for all the WA related recovery (amortization) and
287855 415.421 Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0		other adjustments to the UMWA pension trust withdrawal obligation or regulatory asset included in the Deer Creek Mine disposition. Regulatory asset to record benefits and administrative costs related to
287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0		Of the California Alternative Rate for Energy, or CARE, program. Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(24,558,057)	(24,558,057)	0	0		0 with FAS 143 asset retirement obligations. 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
287911 415.699 RA - BPA Balancing Account - OR	(1,511,263)	(1,511,263)	0	0		0 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 0 write off and sales proceeds of inventory from decommissioning. Regulatory asset established to record CA's share of the deferral of
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0		Carbon Plant's write off and sales proceeds of inventory from 0 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 0 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 orates 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 orates 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 onew 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 0 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 0 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 0 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 0 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 of Service Company.

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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 0 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 of adjustment recorded in December 2008.
					Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	company pension plan. Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	o 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 0 power costs in Utah pursuant to an energy cost adjustment clause. Regulatory asset established for noncurrent portion of recoverable net
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	power costs in Wyoming pursuant to a power costs adjustment omechanism.
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 0 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 o 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 0 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 0 overburden costs pursuant to a regulatory order.
	(245,051)		0		Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established to record costs incurred for demand side
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	management which are amortized according to guidelines established by each state regulatory jurisdiction.
	// 0.00				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.
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	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)			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.
	, , , , , ,			0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	to debit/credit balances. Accounting adjustment to record the amount of tax benefits associated
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up					with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences of reverse and result in higher taxable income as compared to book
267046 100.120 RA - Effects of Ratemaking - Pixed Assets - Gloss up	0	0	0	U	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	required by the state of Washington on certain non-property related 0 temporary book-tax differences.
·					In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	Company filed a deferred accounting application with the applicable state
20/040 415.410 KA - Energy West Milling	(65,569,069)	(65,569,669)	0	0	Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	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 0 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 0 associated with pension liability.
	(100,143,222)	(100,140,222)	0		Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	0	associated with post-retirement benefits liability. 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)
20707F 445 CF5 DA CHC Allewanne CA New Correct		0			emission in energy transmitted into California. The regulatory asset g established to record current portion of CA GHG allowance.
287975 415.655 RA - GHG Allowances - CA - Non Current	U	0	0	U	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0	0 associated with damages sustained at the Goodnoe Hills generating 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 0 associated with damages sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	customers on an accelerated basis through the 2013 Energy Cost 0 Adjustment Mechanism (ECAM).
287979 415.917 RA - Naughton Unit #3 Costs - CA	0		0	0	Book-tax difference associated with Pollution control project costs
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 287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT. Book-tax difference associated with Pollution control project costs - WY.
201909 +10.910 PM - 19dugition Onit #3 Costs - WT	0	U	U	U	Upser tax difference associated with Foliation control project costs - WT.

						SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
007077	ME OOF DA Nicescrat Declare Other	(00,000)	(00,000)	•		liabilities when the balance of the regulatory assets result in a credit
287977	415.885 RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	Delalance. Regulatory asset established to reclass noncurrent portion of OR asset
287919	425.105 RA - OR Asset Sale Gain GB - Noncurrent	(79,407)	(79,407)	0	0	sale gain giveback
						Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year
287904	415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	period for recovery in Oregon.
287942	430.112 RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
						Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579	415.822 RA - Pension MMT - UT	0	0	0	0	2008.
287972	320.285 RA - Post Employment Costs	(329,161)	0	0	0 (329.161	Regulatory asset established as an offset to the increase in post- employment obligations.
		, , , ,			, , , , ,	Asset accrued for required debt, amortized for book purposes over the
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	remaining life of the original issuance, or over the life of the new bissuance if the original issuance was refinanced.
						Regulatory asset established for the California allocated share of a post-
287588	415.831 RA - Post-Ret MMT - CA	0	0	0	0	retirement benefits measurement date change transitional adjustment percorded in December 2008.
						Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584	415.827 RA - Post-Ret MMT - OR	0	0	0	0	0 recorded in December 2008.
						Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586	415.829 RA - Post-Ret MMT - UT	0	0	0	0	recorded in December 2008.
						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
287779	415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being pepaired.
						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
287864	415.852 RA - Powerdale Decommissioning - ID	(19.108)	(19.108)	0		damaged by flooding and the related debris flow and is being removed rather than being repaired.
207004	+13.632 KA - Fowerdale Decommissioning - ID	(19,106)	(19,106)	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
287866	415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858	415.676 RA - Preferred Stock Redemption - WY	(43,414)	(43,414)	0	0	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.
				_	_	Reg Asset established to record Washington's portion of stock
287601	415.677 RA - Preferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0	p redemption costs. Deferral of California prepaid renewable energy credit (REC) purchases
287932	415.894 RA - REC Sales Deferral - CA	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS).
						Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy creidt purchases for Renewable Portfolio
287978	415.906 RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
						renewable energy credits included in rates that differ from actual
287887	415.881 RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	Prenewable energy credits. Regulatory asset established to capture the noncurrent portion of the
		(0.440)	40.440			difference between renewable energy credits (RECs) included in rates
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming
007000	MAT COO. DA. DEC Calas Defenda WAY Navarrant	(400.000)	(400.000)			renewable energy credits included in rates that differ from actual
287889	415.883 RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	U	renewable energy credits. Regulatory Asset established for the deferral of prepaid renewable
286902	415.918 RA - RPS Compliance Purchases	0	0	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
200302	TIO. TO TAX TO COMPHISHED I GIORAGES	U	U	0	5	O compliance and the related interest income - non state specific. Regulatory asset established for the noncurrent portion of costs incurred
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 0 3039).
	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.
		(1,001,010)	(1,001,010)	0	J	Regulatory Asset established based on CA Decision 16-03-015 whoih
287860	415.855 RA - Storm Damage Deferral - CA	0	0	0	0	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
	415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	deduction and revenue requirement calculated using the amounts
287899	415.878 RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for Utah portion of liquidated damages Regulatory asset established for the Utah allocated portion of deferred
0000						net power costs under the Utah Public Service Commission's energy cost
	415.406 RA - Utah ECAM 415.863 RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	adjustment mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
	·	, , , , , , ,	,			To record a regulatory asset balancing account for the costs and
287939	415.115 RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
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287639 415.510 RA - WA Colstrip #3	(39,571)	(39.571)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
ESTAGO TIGOTO TO TITO TITO TO TITO TITO TO TITO T	(00)01.7/	(55)51.1/			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
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Idaho allocated portion of a one-tin 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
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	O Protection and Affordable Care Act of 2010.
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	844	844	0	0	O Commission (WUTC).
200007 445 520 DA MAY 2047 Protectal MCD Deferred	(400,000)	(400,000)	0		Regulatory asset established to record the Wyoming multi-state protoco
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	U	deferral assumed in 2017 and 2018. 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
287874 720.843 RA Amort - Tax PR Adj OR	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
					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
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	Protection and Affordable Care Act of 2010.
		_			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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - FOSt Retirement Settlement Loss	0	U	U	0	the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
					charges to be recovered on Utah's allocable share of the post-retiremen
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming
					carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
					Regulatory liability used to record the Oregon allocation of storm-related
287917 705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	property damage recovered in excess of insurance claims incurred.
201011 1001101 112 Tripporty modulino recorre on	(1,011,-07)	(1,011,00)			Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims
					Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	of financial instruments be valued at FMV for book purposes.
					Reclass of regulatory asset from derivative regulatory asset to an other
287886 415.837 RA - Frozen MTM FERC 283 - Other	(21,834,988)	(21,834,988)	0	0	0 regulatory asset for frozen derivative.
TENO 200 Other					Regulatory liability established to record changes in control (CIC)
					severance accruals. Amounts in this account are accruals for both
287995 720.550 Accrued CIC Severance	0	0	0	0	departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
201001 0001100 Northan Northan Tax	, and the second	·			Regulaory asset established to reflect the book-tax difference in the cos
287650 205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0 of the Deer Creek and Trail Mountain coal inventory.
					Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement.
					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
287661 425.360 Hermiston Swap	(784,468)	(784,468)	0	0	generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
·					Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	damage expense. Accrued liability established reserves (contingent liabilities) for
287970 415.815 Insurance Reserve - Current	0	0	0	0	O anticipated injury and damage expenses.
					The total overfunded Other Post-Employment Benefit Obligations
286909 720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	(OPEB) asset, excluding Medicare subsidy, required under FAS 158. Intangible asset for hydroelectric obligations associated with the
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
201730 423.310 Flydio Relicensing Conganon	0	0	0	U	Asset accrued for a deferred expense related to costs incurred for the
					termination of a power purchase agreement. For book purposes, the
287656 425.280 Joseph Settlement	(2,815)	(2,815)	0	0	O 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.
					Book-tax difference for safe harbor lease agreement between PacifiCor
207200 105 241 Malin CHI /Tay let Tay Boot Book Description		0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	U	U	0	U	Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	purposes over a period of 12 months or less.
287907 210.185 Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
					Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the
287909 210.195 Prepaid Surety Bond	0	0	0	0	o period of coverage. Moved from 2014 account 137513

						In
007005 044 400 Provide Trans. ID DUO	(81,964)	(81.964)	0	0		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(81,964)	(01,904)	U	<u> </u>	(purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(250,896)	(250.896)	0	0	,	
267/662 210.100 Prepaid Taxes - OR POC	(250,696)	(200,090)	U		(purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)	,	taxes.
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	U	(3,341,029)		Prepaid property tax book to tax differences for which the accumulated
						deferred income tax liability is expected to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3.391.794)	0	0	(3.391.794)	,	Internal Revenue Service.
200900 210.201 Frepalu raxes - Froperty rax Fils 46	(3,391,794)	U	U	(3,391,794)		Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(773,246)	(773.246)	0	0	,	purposes over a period of 12 months or less.
207004 210.120 Frepaid raxes - 01 FOC	(773,240)	(113,240)	U	U		Regulatory asset accrued for prepaid water rights and water fees. Moved
287908 210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0		from 2014 account 137511.
207900 210.190 Trepaid water hights	(104,423)	(104,423)	U	U		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
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0		for that difference.
261921 100.110 KA - Solar ITC basis Adjustment - Gross-up	(9,361)	(9,301)	U	U		Accrued liability associated with the acceptance of the Roque River
						(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
000000					_	Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
287289 425.130 Rogue River-Habitat Enhance	(19,071)	(19,071)	0	0		period of 9 years for habitat enhancement.
						Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(7,927)	(7,927)	0	0	(costs are being amortized over the remaining life of the original contract.
						Equity earnings for Trapper Mine. The equity method of accounting does
287770 120,205 Trapper Mining Stock Basis	(829,642)	(829,642)	0	0	(not apply for income tax purposes.
201710 1201200 Happer Himming Clock Edulo	(525)5 (2)	(0=0,0 :=)				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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461 537	reflected in earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392,165)		0		(202.405	To record unrealized gains/losses from the long term incentive plan.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392, 165)		U	<u> </u>	(392,103	
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	(regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
207000 TOOLOGO CONTOURNING	<u> </u>				`	Book-tax difference related to the Gain on purchased Business Energy
000000	(400.000)	(400.000)				Tax Credits.
287492 OR BETC - Purchased Credits - Non-Cash	(163,932)	(163,932)	0	0	(Tax Ordalis.
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)	
	(2,2,000,040)	(201,000,000)		(0,7.02,020)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•

Instructions for Account 283:

Instructions for Account 263:

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

		Page 263,		Allocated
Other Taxes		Col (i)	Allocator	Amount
			Net Plant	
Plant Related			Allocator	
Real Property		144,814,231		
Possessory ta	xes	511,740		
1 Total Plant Rela	ted	145,325,971	26.8693%	39,048,134
Labor Related			Wages & Salary Allocator	
Federal FICA		0	Allocator	
	mlay yan a ma			
Federal Unem		0		
State Unemplo	pyment	0		
2 Total Labor Rel	ated	0	8.4852%	0
			Net Plant	
Other Included			Allocator	
Annual Report		70,926	Allocator	
3 Total Other Incl	uded	70,926	26.8693%	19,057
4 Appendix A inp	ut: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	=	39,067,191
Currently Exclu	ded			
Local Franchise		33,901,588		
Montana Energy	/ License	205,239		
Montana Whole	sale Energy	146,233		
Idaho Generatio	n Tax (KWh)	78,800		
Oregon Departn		1,614,478		
Wyoming Wind		1,811,786		
Washington Pul		13,451,381		
	lation, Business & Occupation, Other)	47,308		
5 Subtotal Exclud	led Taxes	51,256,813		
6 Total Other Tax	es Included and Excluded (Line 4 + Line 5)	196,653,710		
Total Other Tax	es			
7 114.14c		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

ine	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344
2	Pole Attachments - Transmission Related			240
3	Distribution Underbuild - Transmission Related		detail below	55
1	Various Rents - Transmission Related		uotan bolow	1,06
5	Miscellaneous General Revenues		detail below	17
5	Account 454 subtotal		(Sum Lines 1-5)	5,38
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the		7 tttaoo.tt	,
	load is not included in the divisor	Note 3		
)	Short-term firm and non-firm service revenues for which the load is not included in the divisor			
	received by Transmission Owner		Attachment 13	66,161
0	Facilities Charges including Interconnection Agreements	Note 2		1,859
1	Transmission maintenance revenue		Account 456.2	694
			(Sum Lines 7-11)	87,600
-	Account 456 subtotal		(Sum Lines 7-11)	01,000
3	Account 456 subtotal Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
2			(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above		(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26 2,087
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild		(44	92,982 170 1,209 680 26 2,087 8

- 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

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 349,760,384 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) Notes 117 Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.80% Debt percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.02% 118 Preferred percent 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% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 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% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 286,984,323 127 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% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit (993.690) Attachment 5 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (1,317,657) 135 136 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

December
December 206.58b 2016 6,05,171,9,077 - 2 January Monthly Balances 2017 6,05,2647,589 - 3 February Monthly Balances 2017 6,054,500,728 - 4 March Monthly Balances 2017 6,054,500,728 - 4 March Monthly Balances 2017 6,054,500,728 - 5 May Monthly Balances 2017 6,105,867,471 - 5 May Monthly Balances 2017 6,118,666,107 - 7 June Monthly Balances 2017 6,138,543,70 - 8 July Monthly Balances 2017 6,138,543,70 - 8 July Monthly Balances 2017 6,138,543,70 - 10 Cutcher Monthly Balances 2017 6,138,543,70 - 11 Cutcher Monthly Balances 2017 6,138,543,70 - 12 November Monthly Balances 2017 6,223,855,70 - 13 December 2017 6,222,856,77 - 14 Transmission Plant in Service (line 13) (Note M) 2017 6,222,856,77 - 15 January Monthly Balances 2017 6,252,856,77 - 16 January Monthly Balances 2017 6,565,711,29 - 16 January Monthly Balances 2017 6,565,711,29 - 17 February Monthly Balances 2017 6,655,711,29 - 18 December 200.75b 2016 6,568,2809,079 - 18 March Monthly Balances 2017 6,655,711,29 - 19 June Monthly Balances 2017 6,655,711,29 - 19 June Monthly Balances 2017 6,655,711,29 - 19 June Monthly Balances 2017 6,683,014,81 - 21 June Monthly Balances 2017 6,713,137,96 - 22 July Monthly Balances 2017 6,713,137,96 - 23 June Monthly Balances 2017 6,713,137,96 - 24 September Monthly Balances 2017 6,713,137,96 - 25 October Monthly Balances 2017 6,773,139,014 - 26 December 20,675 20,014 - 27 December 20,675 20,014 - 28 December 20,675 20,014 - 29 December 20,675 20,014 - 20 December 20,675 20,014 - 20 December 20,675 20,014 - 20 December 20,485
2 January Monthly Balances 2017 6,052,647,589 Monthly Balances 2017 6,052,647,589 Monthly Balances 2017 6,058,507,728 March Monthly Balances 2017 6,058,597,451 Monthly Balances 2017 6,058,597,451 Monthly Balances 2017 6,128,198,370 Monthly Balances 2017 6,132,849,527 Monthly Balances 2017 6,143,355,799 Monthly Balances 2017 6,155,866,079 Monthly Balances 2017 6,522,285,657 Monthly Balances 2017 6,627,170,641 Monthly Balances 2017 6,734,360,44 Monthly Balances 2017 6,734,360,45
February
March
5 April Monthly Balances 2017 6,086,051,447 6 May Monthly Balances 2017 6,118,628,107 7 June Monthly Balances 2017 6,126,198,370 8 July Monthly Balances 2017 6,148,385,778 10 Spetterler Monthly Balances 2017 6,148,385,778 11 Spetterler Monthly Balances 2017 6,148,385,778 12 November Monthly Balances 2017 6,149,385,778 13 December Monthly Balances 2017 6,207,459,519 15 Transmission Plant in Service (line 13) (Note M) Projection 6,222,285,657 15 December 207.589 2017 6,582,209,079 - 16 January Monthly Balances 2017 6,585,271,129 - 17 February Monthly Balances 2017 6,685,271,129 - 18 March Monthly Balances 2017 6,685,271,129 - 20 May Monthly Balances 2017 6,687,1818,115 21 June Monthly Balances
5 April Monthly Balances 2017 6,066,051,447 6 May Monthly Balances 2017 6,166,055,147 7 June Monthly Balances 2017 6,126,198,370 8 July Monthly Balances 2017 6,126,198,370 9 Aguyard Monthly Balances 2017 6,148,385,793 10 Specimen Monthly Balances 2017 6,133,385,927 11 Specimen Monthly Balances 2017 6,148,385,793 12 November Monthly Balances 2017 6,207,459,519 13 December 207,589 2017 6,207,459,519 15 January Monthly Balances 2017 6,207,459,519 15 January Monthly Balances 2017 6,222,285,657 16 January Monthly Balances 2017 6,582,2800,079 - 16 January Monthly Balances 2017 6,582,2800,079 - 16 January Monthly Balances 2017 6,582,2800,079 - 17 February Monthly Balances 2017 6,582,2800,079 - 18 January Monthly Balances 2017 6,582,2800,079 - 19 January Monthly Balances 2017 6,582,2800,079 - 20 May Monthly Balances 2017 6,685,711,29 21 June Monthly Balances 2017 6,685,711,29 22 July Monthly Balances 2017 6,687,191,115 23 January Monthly Balances 2017 6,687,191,115 24 September Monthly Balances 2017 6,687,191,115 25 October Monthly Balances 2017 6,71,191,115 26 Monthly Balances 2017 6,71,191,115 27 October Monthly Balances 2017 6,71,191,115 28 July Monthly Balances 2017 6,71,191,115 29 July Monthly Balances 2017 6,71,191,115 20 Movember 20 Monthly Balances 2017 6,71,191,115 21 July Monthly Balances 2017 6,71,191,115 21 July Monthly Balances 2017 6,71,191,115 22 July Monthly Balances 2017 6,71,191,195 23 January Monthly Balances 2017 6,71,191,195 24 September Monthly Balances 2017 6,71,191,195 25 October Monthly Balances 2017 6,71,191,195 26 December 20 Monthly Balances 2017 6,71,191,195 27 December 20 Monthly Balances 2017 6,71,191,195 28 December 20 Monthly Balances 2017 6,71,191,195 29 December 20 Monthly Balances 2017 1,71,191,195 30 December 20 Monthly Balances 2017 1,71,191,195 31 Intagnible Plant In Service (line 30) (Note N) Projection 1,72,77,193,191 32 December 20 Monthly Balances 20 Monthly Balances 20 Monthly Balances 20 Monthly Balances 20
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 10 September Monthly Balances 2017 6,143,355,759 10 September Monthly Balances 2017 6,156,856,079 11 September Monthly Balances 2017 6,156,856,079 12 November 2017 6,207,498,519 13 December 2017 6,207,498,519 14 Transmission Plant In Service (line 13) (Note M) Projection 6,222,285,657 Appendix A input 15 December 20,758 16 January Monthly Balances 2017 6,252,285,657 Appendix A input 16 January Monthly Balances 2017 6,657,749,048 18 March Manuary Monthly Balances 2017 6,621,113,796 19 Ayril Monthly Balances 2017 6,621,113,796 20 July May Monthly Balances 2017 6,621,113,796 21 June Monthly Balances 2017 6,627,149,048 21 June Monthly Balances 2017 6,627,149,048 21 June Monthly Balances 2017 6,637,749,048 22 August Monthly Balances 2017 6,637,749,048 23 August Monthly Balances 2017 6,637,749,048 24 August Monthly Balances 2017 6,637,749,048 25 August Monthly Balances 2017 6,637,749,048 26 November Monthly Balances 2017 6,744,749,748 27 December Monthly Balances 2017 6,744,749,748 28 August Monthly Balances 2017 6,747,804,848 29 August Monthly Balances 2017 6,748,749,748 20 August Monthly Balances 2017 6,749,749,749 20 August Monthly Balances 2017 6,749,749,749 21 June Monthly Balances 2017 6,749,749,749 22 August Monthly Balances 2017 6,749,749,749 23 August Monthly Balances 2017 6,749,749,749 24 August Monthly Balances 2017 6,749,749,749 25 August Monthly Balances 2017 6,749,749,749 26 November 20,699 27 December 20,699 28 December 30,699 29 December 30,749,749 30 December 20,699 31 Intangible Plant in Service 30,699 32 December 20,699 33 December 20,699 34 August Monthly Balances 2017 1,230,779,879 35 December 20,699 36 December 20,699 37 February Monthly Balances 2017 1,230,779,879 38 March Monthly Balances 2017 1,230,779,879 39 April Monthly Balances 2017 1,24,777,755,562 30 March Monthly Balances 2017 1,24,777,755,562 34 August Monthly Balances 2017 1,24,023,848 31 April Monthly Balan
7 June Monthly Balances 2017 6,126,196,370 8 July Monthly Balances 2017 6,126,196,370 8 July Monthly Balances 2017 6,136,546,97 9 August Monthly Balances 2017 6,158,566,079 11 October Monthly Balances 2017 6,158,566,079 11 October Monthly Balances 2017 6,157,792,398 12 November Monthly Balances 2017 6,167,792,398 12 November 2017 6,107,792,398 12 November 2017 12,307,792,398 12 November 2017 12,307,792,398 12 November 2017 12,307,792,398 12 November 2017 12,307,792,398 12 November 2017 12,3
8 July Monthly Balances 2017 6,143,385,4927 9 August Monthly Balances 2017 6,143,335,769 10 September Monthly Balances 2017 6,165,856,6079 12 November Monthly Balances 2017 6,167,792,394 12 November Monthly Balances 2017 6,207,498,619 15 December 207,539 (Note M) Projection 6,222,285,657 7 Transmission Plant In Service (Ime 13) (Note M) Projection 6,222,285,657 2 December 206,759 2016 6,582,809,079 - 15 December 206,759 2017 6,582,809,079 - 16 January Monthly Balances 2017 6,603,302,489 - 18 March Monthly Balances 2017 6,603,302,489 - 19 April Monthly Balances 2017 6,631,706,813 - 20 May Monthly Balances 2017 6,631,706,813 - 21 June Monthly Balances 2017 6,681,706,813 -
9 August Monthly Balances 2017 6,148,335,759 1 10 September Monthly Balances 2017 6,158,866,079 1 11 October Monthly Balances 2017 6,167,792,394 1 12 November Monthly Balances 2017 6,207,489,519 1 13 December 207589 2017 6,207,489,519 1 14 Transmission Plant In Service (line 13) (Note M) Projection 6,222,285,657
10 September Monthly Balances 2017 6,156,866,079 11 October Monthly Balances 2017 6,167,782,394 12 November Monthly Balances 2017 6,227,489,519 13 December 207,589 2017 6,222,856,657 14 Transmission Plant In Service (line 13) (Note M) Projection 6,222,285,657 15 Agricultural Plant In Service Source 206,759 2017 6,582,800,779 16 January Monthly Balances 2017 6,582,800,779 17 February Monthly Balances 2017 6,683,302,489 18 March Monthly Balances 2017 6,683,302,489 19 April Monthly Balances 2017 6,683,302,489 19 April Monthly Balances 2017 6,683,706,613 10 May Monthly Balances 2017 6,671,916,115 21 June Monthly Balances 2017 6,677,749,046 21 June Monthly Balances 2017 6,677,749,046 22 July Monthly Balances 2017 6,687,1916,115 23 August Monthly Balances 2017 6,687,1916,115 24 September Monthly Balances 2017 6,671,916,115 25 September Monthly Balances 2017 6,671,916,115 26 September Monthly Balances 2017 6,719,103,900 27 September Monthly Balances 2017 6,719,103,900 28 September Monthly Balances 2017 6,719,103,900 29 December 206,759 2017 6,719,03,300 20 December 206,759 2017 6,719,03,300 20 December 204,55 2016 884,188,667 20 December 204,55 2016 884,188,667 21 June Ju
11 October Monthly Balances 2017 6,167,782,394
12 November Monthly Balances 2017 6,207,489,519 2017 6,222,286,657 7 7 7 7 7 7 7 7 7
13 December 207.58q 2017 6,222.286.657 -
Transmission Plant In Service
Calculation of Distribution Plant in Service Source Year Balance
Calculation of Distribution Plant In Service Source Year Balance
15 December 206.75b 2016 6,582,809,079 -
15 December 206.75b 2016 6,562,809,079 -
16 January Monthly Balances 2017 6,595,571,129 17 February Monthly Balances 2017 6,683,302,489 18 March Monthly Balances 2017 6,681,312,766 19 April Monthly Balances 2017 6,681,718,761 10 April Monthly Balances 2017 6,687,749,048 10 June Monthly Balances 2017 6,687,749,048 11 June Monthly Balances 2017 6,687,749,048 12 June Monthly Balances 2017 6,687,681,048 13 June Monthly Balances 2017 6,687,491,048 14 June Monthly Balances 2017 6,681,653 15 August Monthly Balances 2017 6,791,148,159 15 Cotober Monthly Balances 2017 6,791,148,159 16 Cotober Monthly Balances 2017 6,734,350,444 17 Cotober Monthly Balances 2017 6,734,350,444 18 Cotober Monthly Balances 2017 6,734,350,444 19 Zotober
February
18 March Monthly Balances 2017 6,621,113,796 19 April Monthly Balances 2017 6,631,706,813 20 May Monthly Balances 2017 6,637,749,048 21 June Monthly Balances 2017 6,677,49,048 22 July Monthly Balances 2017 6,681,811,15 23 August Monthly Balances 2017 6,708,124,888 24 September Monthly Balances 2017 6,708,124,888 25 October Monthly Balances 2017 6,708,124,888 26 Cottober Monthly Balances 2017 6,734,360,444 27 October Monthly Balances 2017 6,731,360,444 28 October Monthly Balances 2017 6,731,303,300 29 Distribution Plant In Service (line 27) Projection 6,781,303,300 20 December 206,595 2017 6,781,303,300 21 Occomber 204,55 2017 396,992,782 22 Occomber 204,55 2017 396,992,782 23 December 204,55 2016 884,188,667 24 Occomber 204,55 2017 396,992,782 25 Occomber 204,55 2017 396,992,782 26 Occomber 206,995 2016 11,77,394,891 3 Occomber 206,996 2016 1,77,394,891 4 Occomber 207,999 2017 1,230,870,807 5 Occomber 204,46b 2016 12,367,792,103 5 Occomber 204,46b 2017 1,230,870,807 6 Occomber 204,65 2017 1,230,870,807 6 Occomber 204,46b 2017 1,230,870,807 7 Occomber 204,46b 2017 1,230,870,807 8 Occomber 204,46b 2017 1,230,870,807 9 Occomber 204,46b 2017 1,240,249,46 9 Occomber 2017 1,240,248,46 9 Occomber 2017 1,240
19 April Monthly Balances 2017 6,631,706,813
20 May Monthly Balances 2017 6,657,749,048
20 May Monthly Balances 2017 6,657,749,048
21 June Monthly Balances 2017 6,671,918,115
22 July
23 August Monthly Balances 2017 6,708,124,888 48,959 48,959 50 50 50 50 50 50 50
24 September Monthly Balances 2017 6,721,948,959 25 Cotober Monthly Balances 2017 6,734,360,444 26 November Monthly Balances 2017 6,751,320,980 27 December 206.75g 2017 6,781,930,360 28 Distribution Plant In Service (line 27) Projection 6,781,930,360 29 December 204.5b 2016 884,188,667 30 December 204.5g 2017 936,922,782 31 Intangible Plant In Service (line 30) (Note N) Projection 936,922,782 4 General Plant In Service (line 30) (Note N) Projection 936,922,782 5 December 206,99b 2016 1,177,924,891 6 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 7 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 8 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 8 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 9 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 9 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 18 General Plant In Service (line 33) (No
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Monthly Balances 2017 6,751,320,980 2017 6,781,903,360 27 December 206.75g 2017 6,781,903,360 28 Distribution Plant In Service (line 27) Projection 6,781,903,360 27 28 December 204.5b 2016 884,188,667 - 2016 2017 936,922,782 2017 936,922,782 2017
26 November Monthly Balances 2017 6,751,320,980 2017 6,781,320,980 2017 6,781,320,980 2017 6,781,930,360 2017 2017 2017 2019,3360 2018 2
206.75g 2017 6,781,903,360 -
Distribution Plant In Service Cline 27)
Calculation of Intangible Plant In Service Source Year Balance
201
2016 884,188,667
30 December 204.5g 2017 936,922,782 -
30 December 204.50 2017 936,922,782 -
19 31 Intangible Plant In Service Gline 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 207,99q 2017 1,230,870,807 - 4 General Plant In Service (line 33) (Note N) Projection 1,230,870,807 Appendix A input 5 December 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 12,357,792,103 - 38 March Monthly Balances 2017 12,352,898,925 - 39 April Monthly Balances 2017 12,357,752,338 Morthly Balances 2017 12,401,241,176 May Monthly Balances 2017 12,401,124,176 May Monthly Balances 2017 12,401,124,176 May Monthly Balances 2017 12,401,24,176 April Monthl
32 December 206,99b 2016 1,177,924,891 - 207,99g 2017 1,230,870,807 207,99g 2017 1,230,870,807 207,99g 2017 1,230,870,807 207,99g 2017 1,230,870,807 207,9807 207,9807 207,9807 207,9807 207,9807 207,9807 207,9807 207,780,907 207,780,907 207,780,907 207,780,907 207,780,907 207,780,908 207,98
32 December 206,99b 2016 1,177,924,891 - 207,99g 2017 1,230,770,807 - 207,9063
33 December 207.99q 2017 1,230,870,807 Appendix A input
Reservation Projection Pr
Source Source Year Balance Source Year Balance Source Year Balance Source Year Ye
Calculation of Production Plant In Service Source Year Balance 35 December 204.46b 2016 12,367,792,103 - 36 January Monthly Balances 2017 12,377,765,562 37 February Monthly Balances 2017 12,377,765,562 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 12,402,839,446
35 December 204.46b 2016 12,367,792,103 - 36 January Monthly Balances 2017 12,377,792,063 37 February Monthly Balances 2017 12,377,795,562 38 March Monthly Balances 2017 12,352,899,925 39 April Monthly Balances 2017 12,411,263,582 40 May Monthly Balances 2017 12,401,124,175 42 April Monthly Balances 2017 12,401,124,175 42 April Monthly Balances 2017 12,405,291,596 43 August Monthly Balances 2017 12,405,291,596 44 September Monthly Balances 2017 12,405,291,596 45 October Monthly Balances 2017 12,402,839,446
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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 12,401,175 42 April Monthly Balances 2017 12,404,868,964 43 August Monthly Balances 2017 12,404,869,196 44 September Monthly Balances 2017 12,402,893,446 45 October Monthly Balances 2017 12,406,426,943
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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 12,404,888,964 43 August Monthly Balances 2017 12,405,291,596 44 September Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,402,483,9446
39 April Monthly Balances 2017 12,357,752,338 40 May Monthly Balances 2017 12,411,263,562 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 4 September Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,406,426,943
40 May Monthly Balances 2017 12,411,263,582 41 March Monthly Balances 2017 12,401,124,175 42 April Monthly Balances 2017 12,404,888,964 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
41 March Monthly Balances 2017 12,401,124,175 42 April Monthly Balances 2017 12,404,868,984 43 August Monthly Balances 2017 12,405,291,596 44 September Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,406,426,943
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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
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44 September Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,406,426,943
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
(0. Flore) Plant Oak
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 in

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	

						nent 5 - Cost Support	-
		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 inpu
		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	
		September	Monthly Balances		2017	2,757,547,628	
		October	Monthly Balances		2017	2,766,417,713	
		November	Monthly Balances		2017	2,775,218,568	
		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		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		Accumulated General Depreciation	(line 83)	(Note N)	Projection	461,124,272	Appendix A input
		Coloulation of Bradustian Assumulated Dani-ti	Source		Year	Balance	
	0.5	<u>Calculation of Production Accumulated Depreciation</u> December	Prior year 219.20 through 219.24		2016		
	85 86	January	Monthly Balances		2016	4,287,973,863 4,321,459,966	
		February	Monthly Balances		2017	4,351,537,059	
	88	March	Monthly Balances		2017	4,373,195,570	
		April	Monthly Balances		2017	4,409,364,569	
	90	May	Monthly Balances		2017	4,435,821,336	
		June	Monthly Balances		2017	4,455,235,330	
		July	Monthly Balances		2017	4,482,634,510	
		August	Monthly Balances		2017	4,512,735,963	
	94	September	Monthly Balances		2017	4,541,473,891	
		October	Monthly Balances		2017	4,574,300,094	
		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
					Projection	10,140,647,229	

Materials & Supplies

waterials & Supplies	
	Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Undistributed Stores Expense	Prior Year 227.16c 0
Ortalistination of orest Experies	Current Year 227.16c 0
39	(Note N) Appendix A input Projection 0 current end-of-year balance
Construction Materials & Supplies	Prior Year 227.5c 142,252,190
	Current Year 227.5c 150,015,776
42	(Note N) Appendix A input Projection 150,015,776 current end-of-year balance
Transmission Materials & Supplies	Prior Year 227.8c 715,287
	<u>Current Year 227.8c 381,386</u>
45	(Note N) 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
Amortized Investment Tax Credit			Net Plant Allocator _		
133 Utility Investment Tax Credit Adj Net (411.4)	114.19c	(3,698,228)	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 Current end of year balance 266 footnotes	254,159 148,165			

Attachment 5 - Cost Support Average Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base 201,162 26.87% 54,051 (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

	ents to A & G Expense					
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
F	eluded Membership Dues Expense					
EXC	nuded Membership Dues Expense					
	FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
	Tarto Form Hot i pagos ood oodii		rotar	moradod	Excided	
	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	
_						
PBC						
	Authorized filed PBOP expense		Annual Update Inform	ational 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
	and transcer					
Pro	perty Insurance		323.185b		F F70 F00	
70	Property Insurance Account 924	(Nete E)	Appendix A Input		5,579,593 5,579,593	
70		(Note F)	Appendix A input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Transmission				
			Form No. 1	Related No	on-transmission			
Appendix A L	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Ap	pendix A input	Related D	etails		
	ly Assigned A&G							
	•							
ecific Tran	nsmission related Regulatory Expenses							
	• , .							
F	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			

Attachment 5 - Cost Support

	Form No. 1 Safety Related Non-safety
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A Input 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

		Education & Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Appendix A Input Other Details
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435

Multistate worksheet

Арре	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Details 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

Aujustine	its to Transmission Oaw				
					Transmission
					Related
					Appendix A
Appondix	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Pl	us adjustments	input Details
Appendix I	Cline #s, Descriptions, Notes, Form No. 1 Fage #s and instructions		I Ulai Fi	us aujustinents	iliput Details
50	Transmission O&M	004 440	004 005 044	47.770	204.072.044
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		
				0	10,636,891 Adjustment for Ancillary Services Accounts 561-561.5
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	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	Appendix A Input
168 Interest on Network Upgrade Facilities	1,468,174 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base					
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
		Prior Year	Enter negative	(27,365,546)	
		Current Year	Enter negative	(23,263,584)	
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(23,263,584) current end-of-year balance	
1					

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	I otal		
Tra	nsmission Plant			
1	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
Ger	neral 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
Inta	ingible 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

Appen	Signatury Associations Automations Account to 5.1 Page #s and Instructions	Amount		
Appen	nx 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	sum	Appendix A Input	

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

To populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

Rev Ree plased on Year 1 data

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

2 April	rear z	TO estimates all transmission	n Cap Adds and CWIP for Year A	weighted based on Months	expected to be in service	in Year 2 (e.g., 2011) in	reprojection and populates	for actuals as inputs to Attac	nment / (but not Appen	aux A) for true up.		
	Plant In Service					-					-	CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(L)	ſ	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Monthly Additions
	Other Transmission PIS		Energy Galeway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Galeway		Transmission CWIP
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)		(Gateway only)
CWIP Balance												
Dec (prior year)										-		
Jan	3,817,934.59									-		
Feb	5,976,256		66							66		
Mar	6,869,209									-		
Apr	30,113,037									-		
May	16,262,523		100,000							100,000		
Jun	5,893,213		100,000							100,000		-
Jul	9,239,584		100,000							100,000		
Aug	9,334,716											-
Sep	7,520,124									-		
Oct	10,000,760				3,428,994					3,428,994		
Meur	16 710 260		2,000,000							2 000 000		

3,428,994

Total 190,495,410 New Transmission Plant Additions and CWIP (weighted by months in service)

Step	Month	Year	Action		
3	April	Year 2	TO adds weighted Cap Ad	ds 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 el	ffect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
			\$ -		
6	April	Year 3		vith 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		
,	April	real 3		Result of Formula for Reconciliation	
			\$ -	Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

2,300,066

\$ - Schedule 1 Reconciliation

Pk	ant In Service		
	(M)	(N)	(0)
	Other Transmission PIS	0	Other Transmission PIS
	Amount (A x L)	Amount (J x L)	(M / 13)
		-	-
	45,815,215	-	3,524,247.3
	65,738,818	731	5,056,83
	68,692,093	-	5,284,00
	271,017,334	-	20,847,48
	130,100,187	800,000	10,007,70
	41,252,493	700,000	3,173,26
	55,437,502	600,000	4,264,42
	46,673,579	-	3,590,27
	30,080,494		2,313,88
	30,002,281	10,286,981	2,307,86
	33,420,721	4,000,000	2,570,82
	68,757,692		5,289,05
	886,988,408	16,387,712	68,229,87

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/To
	Amount (K x L)	(O / 13)	
-			
-			
56			
61,538			
53,846			
46,154	-		
-			
-			
791,306			
307,692			
-			
,260,593			

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

stimated Life		58
stimated Depreciat	ion 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	
otal Estimated Dep	preciation for Attachment 7	19,430

Attachment 7 - Transmission Enhancement Charge Worksheet

									•									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate	(FCR) if not Co		of Construction (CIAC)													
3	A	157	1	Net Plant Carrying (9.6506%							
4 5	B C	164		let Plant Carrying (ine B less Line A	Charge per 100 E	lasis Point in ROE	without Depreciation	1			10.1739% 0.5233%							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying (Charge without D	epreciation, Return	, nor Income Taxes				2.5893%							
	The FCR resulting from Therefore actual reverse				data for subsequ	ent vears												
	In the True-up, the ac	ctual depreciation	on expense will be u	sed.		,												
	Columns and lows in	lay be added to	1	ransmission CWIP			smission PIS Actuals			smission PIS Projecti								
8 Useful life of the project	Life		(I	nergy Gateway only)		58.00 (Energ	y Gateway Segment B-	H)	58.00 (Ener	gy Gateway Segment E	3-H)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis po	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and from		шкэј																
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		9.6506% 9.6506%			9.6506% 9.9122%			9.6506% 9.9122%			9.6506% 9.6506%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	ense				1,463,059,094 25,225,157			1,250,878 19,430	-								
		1																
			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Transmission Incentive Credit
		Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Charged	Without Incentive	(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010				287,225,425 287,225,425	4,836,783 4,836,783	32,555,679 33,307,231							\$ 32,555,679 \$ 33,307,231	\$ 33,307,231	\$ 32,555,679	\$ 751,553
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-		-	784,113,653 784,113,653	13,727,954 13,727,954	89,399,404 91,451,112	-		-	-	-		\$ 89,399,404 \$ 91,451,112	\$ 91.451.112	\$ 89,399,404	\$ 2,051,708
19	W 9.8 % ROE	2012				785,864,997	13,960,855 13,960,855	89,801,320			-		-		\$ 89,801,320	\$ 91,857,610	\$ 89,801,320	
20 21	W Increased ROE W 9.8 % ROE	2012 2013				785,864,997 1,039,140,449	18,682,869	91,857,610 118,965,863					-		\$ 91,857,610 \$ 118,965,863		\$ 118,965,863	
22 23	W Increased ROE W 9.8 % ROE	2013 2014				1,039,140,449 1,164,054,968	18,682,869 21,135,829	121,684,873 133,473,789			-		-	-	\$ 121,684,873 \$ 133,473,789	\$ 121,684,873	\$ 133,473,789	\$ 2,719,010
24 25	W Increased ROE W 9.8 % ROE	2014 2015				1,164,054,968 1,350,166,903	21,135,829 24,782,100	136,519,649 155,080,926			:				\$ 136,519,649 \$ 155,080,926	\$ 136,519,649	\$ 155,080,926	\$ 3,045,860
26 27	W Increased ROE	2015	-		-	1,350,166,903	24,782,100	158,613,765	-		-	-	-	-	\$ 158,613,765	\$ 158,613,765		\$ 3,532,840
28	W 9.8 % ROE W Increased ROE	2016 2016				1,463,059,094 1,463,059,094	29,386,385 29,386,385	170,579,953 174,408,186					-		\$ 170,579,953 \$ 174,408,186	\$ 174,408,186		\$ 3,828,233
29 30	W 9.8 % ROE W Increased ROE	2017 2017				1,439,903,455 1,439,903,455	29,467,919 29,467,919	168,426,835 172,194,479					-		\$ 168,426,835 \$ 172,194,479	\$ 172,194,479		\$ 3,767,644
31 32	W 9.8 % ROE W Increased ROE	2018 2018				1,413,351,783 1,413,351,783	27,214,238 27,214,238	163,610,766 167,308,935	1,250,878 1,250,878	19,430 19,430	140,147 143,420				\$ 163,750,913 \$ 167,452,354	\$ 167.452.354	\$ 163,750,913	\$ 3,701,442
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-			-		-		-	-		-		S -	e	\$ -	•
35	W 9.8 % ROE	2020		-	-		-	-		-			-	-	\$ -		\$ -	
36 37	W Increased ROE W 9.8 % ROE	2020 2021													\$ - \$ -	\$ -	\$ -	2 -
38 39	W Increased ROE W 9.8 % ROE	2021 2022									-		-		\$ - \$ -	\$ -	s -	\$ -
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-		-	-		-	-		-	-	-	-	\$ -	\$ -	s -	\$ -
42	W Increased ROE	2023	-		-	-		-	-		-	-	-	-	\$ -	\$ -		\$ -
43 44	W 9.8 % ROE W Increased ROE	2024 2024		:							-		-	-	\$ -	\$ -	\$ -	\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025									-		-		\$ - \$ -	s -	\$ -	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	-		-	-		-			-				\$ - \$ -	s -	\$ -	s .
49	W 9.8 % ROE W Increased ROE	2027 2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	e	\$ -	
51	W 9.8 % ROE	2028		-	-		-	-		-			-	-	\$ -		\$ -	
52 53	W Increased ROE W 9.8 % ROE	2028 2029				-									\$ -	\$ -	\$ -	
54 55	W Increased ROE	2029	-	-	-	-		-	-	-		-	-		\$ -	\$ -	s -	\$ -
56]						****		-							\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		Land Rights															1.27%
2		Structures and Improvements															1.42%
3		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		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		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		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		Franchises and Consents															6.66%
26		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

							OATT (Par	rt III - Network	Service) - Aver	age of current	year and prior	two years							
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
				BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
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	-	4.0	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	-	4.0	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		j4	j3	j2	j1
		Area Power			
		Administratio			
	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
76		277	74	74	343
75		258	101	50	343
930		302	101	74	452
1,32		323	130	148	727
1,39		316	132	174	768
1,34		332	126	154	736
1,22		303	114	141	671
83		269	70	79	416
83		302	72	76	387
89		308	71	79	440
12,04	-	3,636	1,151	1,205	6,057
1,00	-	303	96	100	505

									OAT	TT (Part II Lon	ıg-Term Firm F	Point-to-Point Tr	ansmission Se	ervice) - Proje	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	1
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	1
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
																							1
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 748	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
Avr. 12CP	2 574	50	18	56	21	30	11	80	66	25	1	19	25	55	10	136	100	100	100	50	150	42	3 731

Network	1%	Behind-the	Network
& OS	growth	Meter	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	
rk	Î		
		Network + OS	
	L	+ LTP	
433		14,057	
720		13,344	
205		12,879	
522		12,197	
257		12,931	
179		16,011	
483		16,315	
035		15,866	
377		14,709	
916		12,748	
531		13,305	
171		13,845	
428	Ī	168,206	
286	Î	14,017	

PacifiCorp Attachment 9a1 - Load (Current Year)

2017

										OATT (Par	t III - Network	Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	•	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other S	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	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

									OATT (Par	rt III - Network S	Service)									
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO		NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538		SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other	r Service		
Column			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 RS 262/263	APS OS RS 436	Total OS
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

									OATT (Pa	rt III - Network	Service)									
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		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	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

					Other	Service		
Column			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

										OATT (Pa	rt III - Network	Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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	389.887
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

		Service	Other		
j	j5	j4	j3	j2	j1
		Area			
		Power			
	APS	Administra	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	262/RS	RS 280	RS 637	RS 297
91		339	78	75	420
87	-	306	92	76	395
78	-	306	60	79	339
75	-	320	99	33	302
1,01	-	339	78	90	506
1,30	-	342	122	145	698
1,40	-	346	136	173	752
1,38	-	316	128	167	770
1,31	-	328	114	184	692
73		268	41	57	373
81		315	72	64	362
87		314	62	69	434
12,17		3,839	1,081	1,214	6,042
1,014.6		320	90	101	504

											OATT Part II	Long-Term Fi	rm Point-to-Po	oint Transmiss	ion Service									
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	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

				Divisor
Tota	1 1	Behind-the	Total	+ OS +
& O:	3	Meter	Load	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
	,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
	,841	306	9,147	12,760
	,669	221	9,890	13,504
120	,552	2,811	123,363	167,199
10	,046	234	10,280	13,933

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)
	Λ++ l + - Γ :	in must. Total Assumentated Amesidentics	(500,005,044)

Attachment 5 input: Total Accumulated Amortization (580,005,314)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	2	016 Year-end Balance		7 Year-end Balance	Во	Y-EoY Average	Other	100% Transmission	Pla	int-related	Lab	or-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 Wholesal	Other	\$	7,328,274	\$	10,512,804	\$	8,920,539	\$ 8,920,539					
	132310	Prepaid Rating Agency Fees	Plant-related	\$	37,666	S	42,632	s	40,149	*		\$	40,149		
	132320	Prepaid Surety Bond	Other	s	-	S	-	s	- 10,110	\$ -		<u> </u>	10,110		
	132603	Other Prepay-Ashton Plant Land	Other	\$	1.037	S	_	s	518	\$ 518					
	132606	Other Prepay - Lease Commissions	Other	s	- 1,007	S	_	s		\$ -					
	132620	Prepayments - Water Rights Lease	Other	\$	1,256,063	S	1,256,776	7	1,256,420	\$ 1,256,420					
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	S	557,594	s	557,594	\$ 557,594					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	- 001,001	\$	- 001,001	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	6	246,250	6	192,500	\$	219,375	\$ 219,375					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	240,200	\$	102,000	S	210,010	\$ 213,070					
	132650	Prepaid Dues	Other	S	3,899,262	\$	3,919,221	S	3,909,242	\$ 3,909,242					
	132700	Prepaid Rent	Plant-related	\$	42.667	S	42,667	g.	42.667	ψ 0,000,242		s	42.667		
	132705	Prepaid Pole Contact Rental	Other	8	325,912	\$	326,129	S	326,021	\$ 326,021		Ψ	42,007		
	132740	Prepaid O&M - Wind	Other	\$	020,012	\$	020,123	\$	020,021	\$ -					
	132755	Prepaid Aircraft Maint	Labor-related	\$		6	60,994	6	30.497	Ψ				s	30,497
	132825	Prepaid LGIA Transmission	Other	S	242.135	\$	00,994	φ φ	121.068	\$ 121.068				φ	30,497
	132831	Prepaid BPA Transmission - Wine Country	Other	9	983.688	9	983,688	S.	983.688	\$ 983.688					
	132900	Prepayments - Other	Labor-related	S	1,219,860	9	1,026,483	S.	1,123,171	φ 900,000				\$	1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	9	947,627	9	1,020,463	s S	984,043	\$ 984.043				Ф	1,123,171
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,160,557	9	3,144,990	s S	3,152,774	\$ 3,152,774					
			Other	\$		9		\$							
	132904 132909	Prep Fees-Idaho Pub Util Commission		\$	267,490	\$	333,370	\$	300,430	\$ 300,430					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$	44 707 040	· •	40 404 544	\$	- 44 044 740					\$	11.914.712
		Prepayments - Hardware & Software	Labor-related	\$	11,707,912	\$	12,121,511	\$	11,914,712	£ 24.000				Þ	11,914,712
	132926	Prepaid Royalties	Other	· ·	68,456	\$	(400.005)	Ψ	34,228	\$ 34,228		Φ.	(440,000)		
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(121,168)	\$	(100,095)	_	(110,632)	A (0.004 =00)		\$	(110,632)		
	132999	Prepayments - Reclass to Long-Term	Other	\$	(1,487,117)	\$	(2,642,448)	\$	(2,064,782)	\$ (2,064,782)					
1050000	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 0.000% 100.000% 26.869% 8.485%
Total Allocated to Transmission by Category \$ - \$ - \$ 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

As Filed
1=Revenue credit
0=Denominator

Description		MW	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

					Prior Year						Current Yea	r (month end)					
			T	T	(month end)				1			(1			
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation specified in column															
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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, In 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)

Accrued Liability: Charged to: Prior year Current Year Projection By Category Total Beg-/End-of-Year 100% related Unfunded Description Account Calculation Reserve type SAP Account FERC Account SAP Account FERC Accoun month end month end Average Category Transmission Plant Labor Other Reserves CA GHG Retail Obligation Estimate by C&T (13.138) CA GHG Wholesale Obligation Estimate by C&T Unfunded 248028 242 546516 555.67 (10.7 (9.0)Othe (9.022)Lidar (Wood Hollow) Estimate by PE Legal 248070 242 545510 (1.0) Other (1.000) Unfunded ST Cotter - Gadsby Turbine Estimate by PF Legal Unfunded 248070 242 545510 426.3 0.0 0.0 0.0 Other 0.000 Estimate by PE Legal 0.0 Other Employment Claims Unfunded 248070 545500 598 0.000 BPA Short Distance Discount (SDD) Estimate by PF Legal Unfunded 248070 242 242 506059 565.1 0.0 0.0 (0.0) Other 0.000 248070 426.5 Estimate by PE Legal Unfunded I -T Accrued Settlement Provision (LISA 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 248025 242 505214 555.63 0.0 Other 0.000 Unfunded EWEB Reserve Estimate by C&T Unfunded 248025 242 505214 555.63 0.0 (0.2) 0.0 0.0 (0.2) Other 0.000 Deseret Physical Loss - Reserve for Dispute Estimate by C&T 248025 242 (0.2) (0.202) Unfunded 505206 555.25 Other BPA - Swift PTP SDD Estimate by C&T Unfunded 248025 242 506050 565.46 (1.2) (1.2) (1.2) (1.215)BPA Short Distance Discount (SDD) Estimate by C&T 248025 242 565.46 (3.2) (3.264)Unfunded 506050 Accum Provision for Rate Refunds
Trapper Mine Reclamation Obligation Estimate by PacTrans Unfunded 284100 229 253.3 301913 456.199 0.0 (6.1) (5.1) (6.3) (2.5) (6.2) Other (2.550) Estimate based upon 54¢ per ton of co 289517 515100 (6.162) Unfunded 501.1 Accrued Right-of-Way Obligation Estimate by RMP Finance 289955 253 99 582300 566 / 589 (3.8) (3.4) (3.6) Other (3.628) Unfunded Injuries & Damages Reserve Risk ("Labor") Unfunded 280311 228 21 545050 (2.1) (1.127)(19.338) Injuries & Damages Reserve Risk ("Other") Estimates by Legal ("Other" Unfunded 280311 228.21 545050 925 (30.3)(8.4)(19.3)Other 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 Estimates by Legal ("Other") 116925 228.25 545050 925 33.9 2.6 18.2 Other 18.240 Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Unfunded Provision for Customer A/R (CSS) Calculated and Known Items Unfunded 118100 144 550750 904 (6.2) (9 N) (7.6)(7.601)Provision for Other A/R (OAR) 118150 Calculated and Known Items Unfunded 550750 (0.0) Other Provision for Other A/R (Joint Use) Accrual based on 100% of Fines & Sa Unfunded 118155 172 301869 454.1 (0.1 (0.1) (0.1)Other (0.057)Bad Debt Reserve - Pole Contracts 118157 550776 904.2 (0.8) (0.7) Other (0.701) Uncollectible pole contact revenue - cu (0.6) Unfunded Other Provision for Doubtful Debts - Othe Unfunded 118168 144 550750 904 (0.1) (0.1) (0.1)(0.078)118175 Bad Debt Reserve - Transmission 144 904 (0.050)Known Unfunded 550775 (0.0)(0.0)Provision for Unhilled Revenue PF Calculated and Known Items Unfunded 118200 173 301119 440 1 (0.3 (0.3) (0.3) Other (0.255) 118300 440.1 (0.3) Provision for Unbilled Revenue RMF 173 (0.4) Other Calculated and Known Items Unfunded 301119 (0.3)(0.339)Unfunded 120930 154.99 516400 (0.7) (0.3) (0.5)Other (0.533) Inventory Reserve - Power Supply Known - Calculated Inventory Reserve - RMP (T&D) Calc by RMP Finance Unfunded 120932 154.99 516900 707.1 / 707.2 (1.9) (1.5) Other (1.488)Inventory Reserve - PP (T&D) Calc by PP Finance 120933 154.99 707.1 / 707.2 Unfunded 516900 (0.7)(0.7)(0.7)Other (0.682)Construction Work-in-Progress (CWIP) Reserve Unfunded 148001 554990 (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.) 232 515100 501.1 0.0 0.0 0.0 Other 0.000 Estimate by Mining Unfunded 210649 Accrual - Severance Payments Unfunded 235190 232 500700 920 (0.4) (1.0)(0.7)Lahor (0.676) Annual Incentive Plan (AIP) Calculated plus CEO Discretion Unfunded 235510 500410 Follows 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) Calculated plus CEO Discretion 235599 232 (2.8) (1.5) Safety Awards Payable 500400 Follows Labor (2.1) Labor (2.122) Unfunded 289000 253.99 550500 921 0.0 0.0 0.0 0.000 Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) Estimate by A/P Prefunded Labor Unfunded / Gains Given Estimate by Environmental Engrg 288601 253.99 140709 102 0.0 0.0 0.0 Other 0.000 Environmental Liabilities - Centralia Plant Back to Customers Unfunded / Gains Given Environmental Liabilities - Centralia Mine (J.O.) Estimate by Environmental Engrg 288602 253.99 140709 102 0.0 0.0 0.0 Other 0.000 Back to Customers Unfunded / Gains Given Environmental Liabilities - Centralia Mine (PCorp) 140709 102 0.0 Estimate by Environmental Engrg 288603 253.99 0.0 0.0 Other 0.000 Back to Customers Labor Vacation Accrual IRFW 57 Calculated by Payroll 248181 242 500515 Follows Labor (2.8) (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 248183 242 500520 Follows Labor (2.1 (2.1) Labor (2.076) Personal Time Accrual IBEW 57 - Laramie Calculated by Payroll Unfunded 248186 242 500515 Follows Labor (0.0) (3.5) (0.0)(0.0)Labor (0.029) Calculated by Payrol 248187 242 500518 Follows Labor (3.6) (3.5) Labor (3.546) Personal Time Accrual UWUA 127 Unfunded Personal Time Accrual LIWUA 197 Calculated by Payroll Unfunded 248188 242 500519 Follows Labor (0.1) (0.1) (0.1) Labor (0.127) 248189 242 500516 (15.2) (15.2) (15.2) (15.192)Personal Time Accrual Non-Union Calculated by Payroll Labor Follows Labor Sick Leave Accrual IBEW 57 Calculated by Payroll Unfunded 248195 242 500515 Follows Labor (6.1) (6.1) (6.1) Labor (6.122) 228 3 Supplemental Pension Renefits (Retirement Allowances) Pension - Known by HR/Payrol Unfunded 280349 501106 426.5 (1.9) (1.8)(1.9) Other (1.884)(0.6) (1.2) Pension - Local 57 280350 228.35 501105 Follows Labor (0.9) Labor (0.928)Pension - Calculated - Actuary Unfunded (58.3) (58.322) FAS 158 SERP Liability 228.35 501115 920 / 426.5 (59.0) (57.7) SERP - Calculated - Actuary Unfunded 280465 Labor FAS 158 SERP Accumulated Other Comprehensive Income SERP - Calculated - Actuary Accum OCI/partially 299107 219 20.3 20.2 20.3 ofsetting unfunded 20,270 SERP liability (29.0)(29.008) FAS 112 Book Reserve Post-Employ - Calculated - Actuary Unfunded 280330 228 3 501160 920 (30.7) (27.3) Lahor Wasatch Worker's Compensation Reserve Post-Employ - Calculated - Actuary 228.3 920 (3.0) Labor Totals (156.8) (176.0) (166.4) 0.000 0.000 (108.324) (58, 106)

> 23 413% Total (\$ millions) (9.191)

100 000%

Allocators

Appendix A input (9,191,451)

8 485%

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.

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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
	Schedule 1 - Rate Calculations		
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

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Enclosure 3

Calculation of True-Up for the preceding calendar year

			2017 True-up
aded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or in:	struction) 2017 Form 1 data
		, in the second	True-up
cators			
Wages & Salary Allocation Factor			
1 Transmission Wages Expense		354.21b	26.634.2
2 Total Wages Expense		354.28b	356,448,6
Less A&G Wages Expense Total Wages Less A&G Wages Expense		354.27b	42,557,9
Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,0
Wages & Salary Allocator		(Line 1 / Line 4)	8.48
Plant Allocation Factors Electric Plant in Service	(Note I	M) Attachment 5	27,308,153,
Electric Flant III Service	(Note i	w) Attachment 5	27,306,133,
Accumulated Depreciation (Total Electric Plant)	(Note N	M) Attachment 5	9,279,031,
Accumulated Amortization	(Note I		565,270,
Total Accumulated Depreciation		(Line 7 + 8)	9,844,302,
0 Net Plant		(Line 6 - Line 9)	17,463,851,
		,	
1 Transmission Gross Plant (excluding Land Held for Future L	Jse)	(Line 24 - Line 23)	6,302,098,
Gross Plant Allocator		(Line 11 / Line 6)	23.07
Transmission Net Plant (excluding Land Held for Future Use	9)	(Line 32 - Line 23)	4,576,845,
4 Net Plant Allocator		(Line 13 / Line 10)	26.207
ant Calculations Plant In Service Transmission Plant In Service	(Note 1		6,122,640,4
New Transmission Plant Additions for Current Calendar Year	r (weighted by months in service) (Notes A		
Total Transmission Plant		(Line 15 + Line 16)	6,122,640,
General Plant	(Note I	N) Attachment 5	1,204,397,
Intangible Plant	(Note I		910,555,
Total General and Intangible Plant		(Line 18 + Line 19)	2,114,953,
Wage & Salary Allocator		(Line 5)	8.48
General and Intangible Allocated to Transmission		(Line 20 * Line 21)	179,457,
Land Held for Future Use	(Notes B	& L) Attachment 5	3,657,
4 Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,305,755,
Accumulated Depreciation and Amortization			
5 Transmission Accumulated Depreciation	(Note N	M) Attachment 5	1,639,289
Accumulated General Depreciation	(Note I		447,826
7 Accumulated Amortization Recumulated General and Intangible Depreciation	(Note I	N) (Line 8) (Line 26 + 27)	565,270, 1,013,096.
9 Wage & Salary Allocator		(Line 5)	1,013,096,
Subtotal General and Intangible Accum. Depreciation Alloca	ted to Transmission	(Line 3) (Line 28 * Line 29)	85,963,
Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,725,252,
Total Accumulated Depreciation and Amortization		(Line 20 T Line 30)	1,725,252,
Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,580,502,

Adjustments To Rate Base

2017 True-up	
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				2017 True-up
Shade	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
Silaue	eu cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up
		•		
	Accumulated Deferred Income Taxes			
33	ADIT net of FASB 106 and 109		Attachment 1A	(1,116,290,225)
55	ABIT NOT AND TOO AND TOO		Attachment	(1,110,230,223)
	CWIP for Incentive Transmission Projects			
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
34	CWIP balances for Current Rate real	(Note O)	Attacriment 6	U
	ITO A Produced			
0.5	ITC Adjustment		Attack word F	(50.700)
35	IRC 46(f)1 adjustment		Attachment 5	(52,720)
	Unfunded Reserves			
36	Unfunded Reserves		Attachment 16	(10,215,776)
	Prepayments			
37	Prepayments	(Note K & N)	Attachment 11	5,932,025
	Abandoned Plant			
38	Unamortized Abandoned Plant	(Note O)		0
	Materials and Supplies			
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator	()	(Line 5)	8.4852%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	146,133,983
43	Wage & Salary Allocator	(1101011)	(Line 5)	8.4852%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	12,399,739
45	Transmission Materials & Supplies	(Note N)	Attachment 5	548,337
46	Total Materials & Supplies Allocated to Transmission	(Note N)	(Line 41 + Line 44 + Line 45)	12,948,075
40	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	12,946,075
	Cash Working Capital			
47	Operation & Maintenance Expense		(Line 75)	73,541,476
48	1/8th Rule	(Note S)	Zero	
40 49	Total Cash Working Capital Allocated to Transmission	(Note 5)	(Line 47 * Line 48)	0.0% 0
49	Total Cash Working Capital Allocated to Transmission		(Liffe 47 Liffe 46)	U
	Natural Harrida Palaria			
	Network Upgrade Balance	(Maria NI)	Attack word F	(05.044.505)
50	Network Upgrade Balance	(Note N)	Attachment 5	(25,314,565)
	Total Adjustment to Date Date		(Lines 22 + 24 + 25 + 26 + 27 + 20 + 40 + 50)	(4.422.002.405)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,132,993,185)
	Park Park		(1'	0.447.500.040
52	Rate Base		(Line 32 + Line 51)	3,447,509,610
Opera	tions & Maintenance Expense			
	Transmission O&M			
53	Transmission O&M		Attachment 5	204,853,614
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	10,636,891
55	Less: Account 565		Attachment 5	134,473,119
56	Transmission O&M		(Lines 53 - 55)	59,743,604
	Allocated Administrative & General Expenses			
57	Total A&G		323.197b	134,499,331
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	5,579,593
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,853,804
62	Less General Advertising Exp Account 930.1	(.1010 2)	323.191b	1,435
63	Less Membership Dues	(Note C)	Attachment 5	787,865
64	Administrative & General Expenses	(140te C)	(Line 57 - Sum (Lines 58 to 63))	105,276,634
65	Wage & Salary Allocator		(Line 5) (Lines 56 to 65))	8.4852%
US	wage a Galaiy Allocatol		(LINE 3)	0.4052%

				2017 True-up
Shaded	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 74	Gross Plant Allocator A&G Directly Assigned to Transmission		(Line 12) (Line 72 * Line 73)	23.0777% 1,287,643
			,	
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,541,476
Deprec	ciation & 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	· · · · · · · · · · · · · · · · · · ·	Attachment 14	28,336,966
93	·	(Note T)		, ,
	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

2017 True-up

					2017 True-up
Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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
ı	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 Subsidi	ary 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%
		Long Term Debt Cost =			
120	Debt Cost	Long Term Debt Cost / Net Proceeds Long Term Debt Preferred Stock cost = Preferred Dividends /		(Line 103 / Line 96)	5.21%
121	Preferred Cost	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 I	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207

Composite Income Taxes

Income Tax Rates

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

					2017 True-up
Shade	d cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 de		Per state tax code	0.00%
131	T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 -		I el state tax code	37.951%
132	T / (1-T)	1 = 1 ([(1 011) (1 111)]) (1	OH 111 p); =		61.163%
132	17(11)				01.10070
400	ITC Adjustment			Allest and 5	(000.04.4)
133	Amortized Investment Tax Credit - Transmission Related	ITC Adimeter and to 4 / (4 T)		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
Rever	ue Requirement				
	•				
137	Summary 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	uh Fueluded Trememiesien Fesilities			
146	Transmission Plant In Service	III EXCIUDED Transmission Facilities		(Line 15)	6,122,640,457
147	Excluded Transmission Facilities		(Note J)	Attachment 15	170,890,310
148	Included Transmission Facilities		(1.1010-0)	(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
154	Net Plant Carrying Charge Gross Revenue Requirement			(Line 150)	590,040,292
154	Net Transmission Plant			(Line 150) (Line 17 - Line 25 + Line 34)	4,483,350,659
156	Net Plant Carrying Charge			(Line 17 - Line 23 + Line 34) (Line 154 / Line 155)	4,463,330,639
157	Net Plant Carrying Charge without Depreciation			(Line 154 - Line 76) / Line 155	10.7790%
158	Net Plant Carrying Charge without Depreciation, Return, nor Inc	come Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6414%
	Net Plant Carrying Charge Calculation per 100 Basis Point inc	rease in ROE			
		·			
159	Gross Revenue Requirement Less Return and Taxes			(Line 150 - Line 143 - Line 144)	225,201,820
159 160	Gross Revenue Requirement Less Return and Taxes Increased Return and Taxes			(Line 150 - Line 143 - Line 144) Attachment 4	225,201,820 393,276,764
		E		,	

(Line 161 / Line 162)

13.7950%

163

Net Plant Carrying Charge per 100 Basis Point increase in ROE

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

2017 True-up

Shaded	cells are inputs	Notes	Notes Reference (FERC Form 1 reference, attachment, or instruction)	
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	
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 x 120) + (.4000 x 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

2017 True-up

			· · · · · · · · · · · · · · · · · · ·
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
	Notes	Reference (FERC Form 1 Telefence, attachment, or instruction)	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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 \$87,600,937 \$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)
	10.7							
1	ADIT-282	Sch. 282 Below	(4,257,849,913)		(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)			At	tachment 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.

	A	В	C	D	E	F	G
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		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182	LTIP - non current	4,161,744	0	0	0		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		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		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		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		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		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		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550	Accrued CIC Severance	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		Accrued post-retirement liabilityies 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		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.
		0	0	0	0	0	
FAS 133 Derivatives:		0	0	0	0	0	
287336 730.120	FAS 133 Derivatives - Book	29,074,300	29,074,300	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.
	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:		0	0	0	0	0	
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.

287209 705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	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.
297742 705 245 PL OB Direct Access 5 Vr Out out	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	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
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	credit to their bill. 1 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.
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 Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	Regulatory liability established to record CA solar Feed in Tarriff.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,209,170	1,209,170	0	0	O 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.
287231 705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865	1,836,865	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.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	7,608,767	7,608,767	0	0	 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237 705.755 RL-Noncurrent Reclass-Other	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
	0	0	0	0	The giveback entails capital investments in emission control equipment
287239 705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911	0	0	in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253 705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	v	Ů,	damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	Regulatory liability used to record the Idaho allocation of storm-related
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	33,666	33,666	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	2,963,801	2,963,801	0	0	Incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262 100.100 RL ITC	175,610	175,610	0	0	IRC Subsection 46(f)(2). 0 Regulatory liability for a Wyoming revenue requirement adjustment
287268 415.706 RL - 50% Bonus Tax Depr - WY		·	0	U	related to bonus tax depreciation.
287271 705.336 RL - Sale of REC - UT - Noncurrent	154,906	154,906	0	0	O 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.
287272 705.337 RL - Sale of REC - WY - 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
287274 705.261 RL - Sale of RECs - OR	12,913	12,913	0	0	Regulatory liability established to record OR REC's.
287284 610.147 Reg Liability-Other - Balance Reclass	104,188	104,188	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287288 415.804 RTO Grid West N/R - OR	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299 705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	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
287304 610.146 OR Reg Asset/Liab Cons	(100,363)	(100,363)	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.
	852,229	852,229	0	0	Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities					with FAS 143 asset retirement obligations.

	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
287316 715.720 NW Power Act - WA				fixed monthly payment from BPA. The payment is deferred as a credit in
	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.
2072200 040 500 CMUD Payagua lagraphica LIT				
287320 910.560 SMUD Revenue Imputation-UT	23,542	23,542	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through 287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0 0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0 0	Regulatory asset established for the recovery of costs incurred to explore
	0	0	0 0	Regulatory asset established for the recovery of costs incurred to explore
AND ALL AND AL				the organization Grid West, an RTO (regional transmission organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	0	0 0	Regulatory asset established for the recovery of the Idaho allocated
	Ĭ	· ·		portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID				(regional transmission organization).
287441 605.100 Trojan Decom Cost-Regulatory Asset	2,061,769	2,061,769	0	0 Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
267441 003.100 Hojan Decom Cost-Regulatory Asset	0	0	0 0	Regulatory asset established for incremental costs associated with the
				implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs	000.004	600.004		Bill 1149.
	600,284	600,284	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine				through bill credits.
	761,145	761,145	0	Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	966,416	0	customers which are then granted to qualifying low income recipients Regulatory liability established to record revenues received from
	300,410	300,410	ĭ v	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	Regulatory liability established to record revenues received from
	96,007	96,007	٥	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		Regulatory liability established to record revenues received from
	87,009	87,009	٥	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	0.550.440	0.550.440		A Devotation Patrick The satisfies a discount of the satisfies and
287476 705.273 RL - Blue Sky Program UT	2,558,143	2,558,143	٥	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID	57,733	57,733	0 0	Regulatory liability established to record revenues received from
	214,116	214,116	0 0	Regulatory liability established to record revenues received from
				customers participating in the company's Blue Sky renewable energy
287478 705.275 RL - Blue Sky Program WY				program, which are then used to purchase renewable energy certificates.
	1,098,152	1,098,152	0 0	0 Regulatory liability established to record Oregon's share of the deferral of
20740C 445 02C PL Page				decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre	(2,523)	(2,523)	0	January 1, 2014. Regulatory liability established to record Washington's share of the
	(2,525)	(2,020)	ŭ ,	deferral of decreased depreciation due to the implementation of new
				rates on January 1, 2014.
State Carryforwards 287280 DTA State Charitable Contribution Limit	0 310.658	0 310.658	0 0	Charitable contribution carryforward for state income tax purposes.
20/200 DTA State Charlesule Continuation Limit	79,743,358	79,743,358	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
287449 DTA Federal Detriment of State NOL	0.404.010	0.404.040		state net operating loss carryforward.
287371 DTA 930.100 Oregon BETC Credits	2,104,918	2,104,918	0	 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
	2,136,632	2,136,632	0 0	0 Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits	007.770	007.770		O Book toy difference related to the Coin on purchased Bury's an Exercise
	837,770	837,770	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	Colorado state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward				
287275 DTA AZ State Tax Credit Carryforward	0	0 316.327	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
Loss Contingencies				

287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages	Ü	0	V	o o	damage expense.
	0	0	0	0	0
	0	0	0	0	0
A B	· ·	0	Ŭ		
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	0	0	0	0	O Statement No. 145.
Other Deferred Assets: 287210 505.115 Sales & Use Tax Audit Exp	0 95,248	95,248	0	0	Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	95,248 158.129	95,248 158,129	0	0	O Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	1,753,017	1,753,017	0	0	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tay purposes.
287219 715.810 Chehalis Mitigation Oblig	331,401	331,401	0	0	O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	 Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	Valuation allowance against items that may not be realized before they expire.
	0	0	0	0	Of 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
287289 425.130 Rogue River-Habitat Enhance	390,071	390,071	0	0	period of 9 years for habitat enhancement. O Accrued liability associated with the acceptance of the Lewis River FERI
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. O Accrued liability used to defer credits for book purposes that are receive
287297 505.155 Deferred Revenue - Citibank					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.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	O 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	Accrued liability for refundable cash deposits received from customers
287338 415.110 Def Reg Asset-Transmission					who wish to reserve transmission line services. These deposits are full refundable. The deposits are recognized as income when the service contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	O Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the us of transmission facilities in the Foote Creek area of Wyoming.
	0	0	0	0	O Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. O Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amort of W	0	0	0	0	not be recovered. 0 Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab 287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	Company. 0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	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	1,100,625 9,410,239	1,100,625 9,410,239	0	0	O Accrued liability for prepaid rents on company owned utility poles. Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt	6,395,892	6,395,892	0	0	FERC license for habitat enhancement. O Accrued liability associated with the acceptance of the North Chippeti.
287392 425.120 Bear River Settlement Agreement	303,841	303,841	0	0	license for various settlement obligations. Ol Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances			U	Ü	Center leased by PacifiCorp will be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	1,231,523	1,231,523	0	0	O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	3,231,000	3,231,000	0	0	O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	0	 Accrued liability for royalty payments to the Mineral Management Service on coal production.
	·		· · · · · · · · · · · · · · · · · · ·	·	

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	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		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		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	C	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	C	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	C	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

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

(306,993,377)

(306,993,377)

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
- 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

A	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	
Account 282		Related	Related	Related	Related	Justification
287605 105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind of 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 0 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 0 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 Rook Depreciation	2 965 864 232	2 965 864 232	0	0		O Book-tay difference for book depreciation

				_		
287605 105.470 E	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are
287605 105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	received/earned for power produced by generating plants during the
	Capitalization of Test Energy Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
287003 105.137	Capitalized Depreciation	(24,070,320)	(24,070,320)	0	0	Book-tax basis difference related to the amount of labor costs capitalized
287605 105.100 0	Capitalized labor and benefit costs	24.587.422	24.587.422	0	0	0 to fixed assets.
207000 100.100	Capitalized labor and zerion code	2 1,007 ; 122	21,007,122			Book-tax basis difference related to the amount of labor overhead costs
287605 105.101 0	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0 capitalized to fixed assets.
	Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	PowerTax Report #257: Transmission Book Allocation Group.
	Direct Assignment: Intangible Fixed Assets	0	50,466,876	Ó	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.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.222 0	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.223 0	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax basis difference for coal mine development costs, which are
						capitalized for book purposes. For income tax purposes, 70% of coal
007005 405 405	Oct Mice Development	(4,834,889)	(4.004.000)	0	0	mine development costs are deductible in the year incurred and the
287605 105.165 0	Coal Mine Development	(4,034,009)	(4,834,889)	U	U	oremaining 30% are capitalized for tax and amortized over 60 months. 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
287605 105.170 (Coal Mine Extension Costs	(5.858.660)	(5,858,660)	0	0	0 purposes the costs are deductible in the period paid or incurred.
201003 103.110 (OOGI WIITO LATOTO/UTI OUSTS	(0,000,000)	(0,000,000)	U	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0 currently deductible for income tax purposes.
20,000 100.100		(55., .01)	(001, 101)			Eagle Mountain contract liabilities not currently deductible for income tax
287605 105,151 (Contract LiabilityBasis Adj - Eagle Mountain	(2.007.594)	(2.007.594)	0	0	0 purposes.
	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	Book-tax basis difference related to contributions in aid of construction.
207000 100.130 (CONTRIBUTION IN AID OF CONSTRUCTION	314,000,058	314,000,058	U	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605 105.175 (Cost of Removal	(263,071,040)	(263,071,040)	0	0	of for income tax purposes in the year paid and incurred.
20.000 100.170 ((200,071,040)	(200,071,040)	· ·	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
287224 145.030 0	CWIP Reserve	582,847	582,847	0	0	o reserve is established, CWIP Reserve.
						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
287605 105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	opitalization of interest on debt.
						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
287605 105.115 E	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 105.139 E	Equity AFUDC	(102.660.353)	(102,660,353)	0	0	O capitalization of interest on debt.
287003 103.139 1	Equity At ODC	(102,000,000)	(102,000,333)	U	0	PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928 425.310 H	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	Financial Accounting Standard 143.
	Federal Tax Bonus Depreciation	0	0	0	0	Current federal benefit of interest on corrections.
	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	Book-tax difference for tax depreciation.
	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605 105.129 F	Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0 adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment,
						50% of which is deductible in the period paid and incurred for income tax
	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0 purposes.
287929 105.460 N	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	Regulatory liability related to removal costs.
287740 110.200 F	Percentage Depletion - Temp	_	^	_	_	Book-tax difference related to different methods for computing deductible
201140 110.200	r ercentage Depiction - Temp	U	U	U	U	periodic depletion for book and tax purposes. 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
287605 320.210 F	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	O capitalized for book purposes.
		(-,,: -:,=00)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·		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
287648 100.120 F	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 100.110 F	RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0 differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 F	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980 Exchanges pursuant to the income tax normalization rules.
	B. I					Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 F	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	Exchanges pursuant to the income tax normalization rules.

					De des l'écotions de allution controls de l'éties des relation faux FEDO
207005 AOF 404 Paulos to Pullation Control Facilities Propositation	306.993.377	306.993.377	0	0	Reclassification of pollution controls facilities depreciation from FERC 0 account 282 to FERC account 281.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	300,993,377	306,993,377	U	U	
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	o income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
207221 410.000 NE CONTRO ORIGINAL TO THE CONTROL OF THE CONTROL OR	(470,010)	(470,010)	•		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
007000 MF 004 PL Outro Outro Propositioning HT	(3.425,271)	(3,425,271)	0	0	a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	U	U	0 035-200).
					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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
					(
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238.585.871)	(238,585,871)	0	0	0 they are paid and incurred.
201000 100.120 000. 4010 Augustinent - Nepair Deutstion	(200,000,071)	(200,000,071)	U	U	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
200000000000000000000000000000000000000	(0	(0			solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	Book-tax difference related to relicensing cost for Klammath 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 FASE 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,074,344,374)	13,311,710	(200,104,140)
Less FASB 106 Above if not separately removed	(201,127,030)	(201,127,030)	0	0	0
	(4.257.849.913)	(2.959,222,301)	(1,074,944,574)	U	(239.194.748)
Total	(4,257,049,913)	(2,909,222,301)	(1,074,944,574)	15,511,710	(200,104,740)

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	В	C Gas, Prod,	D	E	F	G
	Total	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	C		Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 0 EPIS.
287849 415.424 Contra RA - Deer Creek Abandonment	18,277,019	18,277,019	0	C		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	C		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	C		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	C		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	C		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	O		Regulatory asset to record WA contra regulatory asset for Deer Creek

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287851 415.417 Contra RA - UMWA Pension - CA	687,890	687,890	0	0	o regulatory asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o 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	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
" " '	, , ,		0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon
					customers from the BPA. Qualifying customers, such as those who meet
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
-		, , , , ,			Balancing account to record the program costs for the conversion of
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	master metered mobile home parks to direct utility service. Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0 decommissioning.
					Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	o rates on January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0 time the plant was acquired and first reflected in rates.
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	Regulatory asset established for the costs incurred to acquire the Cholla 0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	acquire the Cholla generation plant from eh Arizona Public Service O Company.
					Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0 Company.
					Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	Service Company.
					Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0 adjustment recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	1.868.309	1.868.309	0	0	Regulatory assett established to record a contra regulatory asset for the o curtailment gain/loss on the elimination of the cash balance option in the
200505 SZUZZI INA CONINA NA CIBISON HAN OTO	1,000,309	1,000,003	0	- U	Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	Deferred Excess NPC.
		, , , , ,			Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0 power costs in Idaho pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
207E02 MAE 97A DA Deferred Evenes NDC W/V/00 9 After Namework	(4.005.000)	(1.095.086)		0	Regulatory asset established for noncurrent portion of recoverable net 0 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	U	Regulatory asset established for the Utah allocated share of evaluator
207702 445 000 DA Defend Independent Fuglistes For LIT					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	U	Regulatory asset/liability established to record funding for qualifying
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0 intervenors that are collected from customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)		0	Regulatory asset/liability established to record funding for qualifying
"			0	U	0 intervenors that are collected from customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	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	Degulatory asset, established to record Idaha's share of the deferral of
					Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	0 January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(704.608)	(704.608)	0		increased depreciation due to the implementation of new rates on January 1, 2014.
287982 415.921 KA - Depreciation Increase - Utan	(704,608)	(704,608)	U	0	Regulatory asset established to record Wyoming's share of the deferral
					of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/3/0 400-110 IVA - DOW Datable Neckass	(1,071,332)	(1,071,332)	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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159.713.363)	(159,713,363)	0	0	reverse and result in higher taxable income as compared to book income.
	(100): 10)000/	(100)11101007			Regulatory asset established for flow-through accounting of income taxes
					required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	temporary book-tax differences. 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
287840 415.410 RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	0 commissions.
					Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	purposes.
	(, , , , ,	(2, 22, 7			Regulatory liability established for the portion of environmental
007F04 44F004 PA Findential Court WA	005.707	005 707	•		remediation costs for which the state of Washington does not allow
287591 415.301 RA - Environmental Costs - WA	635,797	635,797	U	0	0 deferred treatment. Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0 associated with pension liability.
					Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	0 associated with post-retirement benefits liability.
					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
287975 415.655 RA - GHG Allowances - CA - Non Current		0	0		established to record current portion of CA GHG allowance.
287975 415.655 RA - GHG Allowances - CA - Non Current	U	U	U	0	Regulatory asset for the Wyoming allocated portion of a settlement
					associated with damages sustained at the Goodnoe Hills generating
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	0 plant.
					The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	Description and the Manning ellegated position of a cettlement
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
					accounted with damaged ductamed at the Earle Glad generating plant.
	(0.00.00)	/0.40.0.40			
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	0 damages on outages at Naughton 2 that are being returned to Wyoming
The state of the second	((,-,			Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 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.
201017 710.010 Ith - Indugition Only #0 0000 - ID	U	0	U	i i	Book-tax difference associated with Pollution control project costs - UT.
287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
2070C0 445 045 BA Naughton Unit #2 Costs WV		_			Book-tax difference associated with Pollution control project costs - WY.
287969 415.915 RA - Naughton Unit #3 Costs - WY 287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	O SAP account used for financial statement presentation purposes to
287917 415.885 RA - Noncurrent Reclass - Other 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
					Reclass of miscellaneous regulatory assets/liabilityies that have flipped
					to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Degulatory agent established for the little ellegated share of
					Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in Decembe
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
		, , , , , , , , ,			Regulatory asset established as an offset to the increase in post-
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46	6) employment obligations. Asset accrued for required debt, amortized for book purposes over the
					Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA	(12.274)	(13,274)	0		retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	U	0 recorded in December 2008.

					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008.
					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
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
207779 413.630 KA - Fowerdate Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Washington. The Powerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	severely damaged by flooding and the related debris flow and is being
267000 413.034 KA - Fowerdale Decommissioning - WA	0	· ·	0	0	removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 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 0 2014 to record Utah's portion of redemption cost.
		,			Reg Asset established to record Washington's portion of stock
					redemption costs.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	0
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
201902 410.084 RA - NEO Gales Delettal - CA	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS). Regulatory asset established for noncurrent portion of deferral of Oregon
					prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
					renewable energy credits included in rates that differ from actual
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
					difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 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 or renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS) ocmpliance and the related interest income - non state specific.
20002 TOOTO TOT AT O COMPINION OF A CONSCIONA	(120,000)	(120,000)			Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
207071 413.000 IVA - Solar Feed-III Taliii Deletiai - OK - Noticulietik	(2,104,901)	(2,104,901)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0		provided for a surcharge to recover \$545,000 of costs recorded related to
267600 415.655 RA - Storiit Darriage Deterral - CA	(74,694)	(74,694)	0	0	a storm in California. Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain tax
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	deduction and revenue requirement calculated using the amounts Regulatory asset established for Utah portion of liquidated damages
					payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	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
287878 415.406 RA - Utah ECAM	0	0	0	0	0 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. Regulatory asset established for the Washington disallowed portion of
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	AFUDC on the Colstrip #3 generating plant.
					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
207070 700 044 DA Amort Tou DD Adi CA					prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	U	O Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-time
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	O Commission (WUTC).
					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
207074 720.042 DA Amort Tou DD Adi OD	(000,400)	(000, 400)			prescription drug post-retirement benefits was limited by the Patient
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	Protection and Affordable Care Act of 2010. Regulatory asset established for the Utah allocated portion of a one-time
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					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
207077 720.04C DA Amort Tou DD Ad MV					prescription drug post-retirement benefits was limited by the Patient
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	U	Protection and Affordable Care Act of 2010. Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	0 the settlement loss on retiree medical obligations.

			•	•	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
	(2.00)	(07.000)			Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Opost-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	related property damage recovered in excess of insurance claims 0 incurred.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)			Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain 0 financial instruments be valued at FMV for book purposes.
287649 730.170 RA - FAST33 Unrealized Galin/Loss 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 0 regulatory asset for frozen derivative.
FERC 283 - Other	(51)151)551)	(0.1.0.100.)	-		
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 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 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 o 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 0 anticipated injury and damage expenses.
	(1-)1-1-1	(1-11-0-11-0-1			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425,280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
		, , , , ,			Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0 and Amoco for the 500 Kvi Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	0 purposes over a period of 12 months or less. Regulatory asset accrued for prepaid surety bond costs (e.g.,
287909 210.195 Prepaid Surety Bond	0	0	0	0	supersedes bond obligations) that will be amortized ratably over the openiod 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.
			0	0	Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	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.
					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
207007 400 440 DA Calas ITC Davis Adjustment Committee	(00 =0 1)	(00.50.0)			solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	O for that difference. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	(Prospects 1, 2, & 4) FERC license, Pacificorp is onligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,101)	(.,101)			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	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 0 not apply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379.600)				Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379.600)
201039 910.935 Uniteatized GatilyLoss from Frauling Securities	(379,600)	C	0	0	(3/3,000)

287217 910.937 LTIP Mark to Mkt Gain/Loss	(217.136)	0	0	0	(217 126)	To record unrealized gains/losses from the long term incentive plan.
28/21/ 910.93/ LTIP Mark to Mikt GallyLoss	(217,130)	U	U	U		
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	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 to the Volumes C & D are included in 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

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

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.414 Accrued	Retention Bonus	393,386	0	0	0	·	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		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - n	on current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus L	iab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		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	d Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severar	ice Accrual - Cash Basis	308,679	0	0	0		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		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation	n Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0		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		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	2 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued	CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
	I Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies 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		Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158	B Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158	3 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 00 707	05,000,707	0	0	0	Harry live distriction and the second of FAOR Objects and No. 400
287336 730.120 FAS 133	B Derivatives - Book	25,620,787	25,620,787	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 NonCur	r 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 Inco	me Tax Property Flowthru	462,646,929	462,646,929	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 Inco	me Tax Property Flowthru - PMI	3,103,210	3,103,210	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	O 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
287191	705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192	705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
		3,929,552	3,929,552	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287193	705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0		income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283 RL Excess Deferred Income Taxes - UT	7,367,645	7,367,645	U	o o	O 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.
		369,175	369,175	0	0	O 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
287195	705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287196	705.285 RL Excess Deferred Income Taxes - WY	4070	4.070			income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	U	U	O 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.
287198	320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710 RL - WA Accelerated Depreciation	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.
		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
287209 287212	705.266 RL - Energy Savings Assistance (ESA) - CA 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
		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
287213 287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	credit to their bill. O This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287229	705.527 RL CA Solar Feed-in Tariff - NC	267,361 1,942,110	267,361 1,942,110	0	0	Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,542,110	1,342,110	0	Ů	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.
287231	705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - 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.
287233	705.515 RL - Deferred Excess NPC - OR - 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.
		60,836	60,836	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance,
287237 287238	705.755 RL-Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.420 RL - CA GRIG Allowance Rev 705.600 RL - OR 2012 GRC Giveback	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	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Reg Lia - OR Property Ins 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.
287257	705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY	103,587	103,587	0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287262	100.100 RL ITC	671,331	671,331	0	0	Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection (IRC).
287268	415.706 RL - 50% Bonus Tax Depr - WY	359,577	359,577	0	U	related to bonus tax depreciation.

	-1	-			
	0	0	0	0	O 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
287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	Company. Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287272 705.337 RL - Sale of REC - WY - Noncurrent 287274 705.261 RL - Sale of RECs - OR	0	0	0		rates and Wyoming's allocation of the actual REC revenue received by Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. O Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424			West, an RTO (regional transmission organization).
	927,424	927,424	U	U U	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly
287299 705.265 RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	remitted to the Energy Trust of Oregon (ETO) for energy efficiency Regulatory liability established to consolidate small inactive Oregon
	(00,200)	(00,200)	· ·	Š	specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities	158,111	158,111	0	0	with FAS 143 asset retirement obligations. O NW Power Act is funded by Bonneville Power Administration (BPA).
COTOLO TIL TOO NAMED WAS AS AND THE	100,111	100,111	· ·	Ŭ	Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
201020 010.000 01100 NOVORIGO IMPAGAGORIO VI	47,527	47,527	0	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through					taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/309 010.140 KE-DSW Balance Reciass	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
287438 415.800 RTO Grid West N/R Allowance					the organization of Grid West, an RTO (regional transmission organization).
	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
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0		(regional transmission organization). Regulatory asset/liability established for the Asset Retirement Obligation
	1,320,404	1,320,404	0	o o	(ARO) Liability representing future reclamation costs associated with the
287441 605.100 Trojan Decom Cost-Regulatory Asset					decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs					Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. O Regulatory liability established to record revenues received from
200.00	300,024	300,024	· ·	Ŭ	customers which are then granted to qualifying low income recipients
287453 610.143 RL - WA Low Energy Program	525,706	525,706	0	0	through bill credits. O Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR	05.077	05.077			
	65,377	65,377	U	U	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates.
, ,	68,835	68,835	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	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	10.001	40.004			
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates.
The state of the s	106,242	106,242	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	Regulatory liability established to record Oregon's share of the deferral of
20740C 445.02C PL Dong	330,300	000,000	· ·	, in the second	decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre	(1,635)	(1,635)	0	0	January 1, 2014. Regulatory liability established to record Washington's share of the
287487 415.927 RL - Depre					deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848 320.281 RA - Post Retirement Settlement Loss	(1,679,193)	(1,679,193)	0	0	0 Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - POSI Remement Dettiernent Luss					the settlement loss on retiree medical obligations.

287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	 Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
	(10,938)	(10,938)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320,283 RA - Post Retirement Settlement Loss - CC -WY	(47,460)	(47,460)	0	0	post-retirement medical settlement loss. Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	recorded in December 2008. Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	recorded in December 2008. O Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards		0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	297.073	297.073	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	79,251,025	79,251,025	0	0	O State net operating loss carryforward for income tax purposes. O State net operating loss carryforward for income tax purposes.
	(16,705,101)	(16,705,101)	0	0	Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	2,105,655	2,105,655	0	0	state net operating loss carryforward. O Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	4.070.000	4.070.000	_		(BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	1,970,028 780,629	1,970,028 780,629	0	0	Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	14.649.480	14.649.480	0	0	Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	Colorado state income tax credit carryforward.
287275 DTA AZ State Tax Credit Carryforward	0	0	0	0	Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	384,459	384,459	0	0	O California state income tax credit carryforward.
Loss Contingencies	(632,412)	(622,442)	0	0	A correct liability actablished recorres (contingent liabilities) for
287970 415.815 Ins Rec Accrual	(032,412)	(632,412)	U	U	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability related to USA Power.
20.10	2,097,050	2,097,050	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages					damage expense.
Asset Retirement Obligations	0	0	0	0	0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	49,995,035	49,995,035	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Utner Deterred Assets:	(15,159,758)	(15,159,758)	0	0	0 Valuation allowance against state income tax credits that may not be
287100 Valuation Allowance for State Credit DTA	(10,100,100)	(10,100,700)		Ŭ	realized before they expire.
	(230,518)	(230,518)	0	0	Accrued liability established to reserve for accounts receivable for which
287199 220.101 Bad Debt					collection is not expected and for which the accumulated deferred
287210 505.115 Sales & Use Tax Audit Exp	61,707 116.334	61,707 116.334	0	0	O Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Rec Joint Owners	455.563	455,563	0	0	Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287216 605.715 Traper Mine Contract Obliq	1,498,688	1,498,688	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	0	0	0	0	0 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	665,397	665,397	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	Valuation allowance against items that may not be realized before they expire.
287289 425.130 Rogue River-Habitat Enhance	0	0	0	0	O Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
	0	0	0	0	O Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank	501,567	501,567	^		is entitled to the credits.
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	2,523,216	2,523,216	0	0	O The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit. Unamortized Investment Tax Credits pursuant to IRC Subsection
	137,043	137,043	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease	,	,	_		is recognized ratably over the annual service agreement period.
287338 415.110 Def Reg Asset-Transmission	125,199	0	125,199	0	O Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	2,768,908	2,768,908	0	0	0 Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis					collection is not expected. O Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
287344 715.800 Redding Contract - Prepaid				ŭ	transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to
					not be recovered.

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.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						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.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0		Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	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		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		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	В	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	(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

A	В	С	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	(111,999)	(111,999)	0	C		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

						F. J. J. J. ADIT 1 C4004 0 4000 F. J.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income 0 tax normalization rules.
		, , , , ,			-	Book-tax difference for the capitalization and depreciation of legal fees
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 ARO Removal Costs	81,024 (25.833,712)	81,024 (25,833,712)	0	0	associated with the re-licensing of specific hydro generation facilities.
20/010	105.403 ARO Removal Costs	(25,633,712)	(25,633,712)	U	U	0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
						Book-tax basis difference for the capitalization of interest for income tax
287704	105.143 Basis Intangible Difference	(1.035.892)	0	0	(1.035.892)	purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
207704	105.143 basis intanginie Dimerence	(1,035,692)	U	U	(1,035,692)	Book-tax difference related to different methods for computing deductible
287753	110.100 Book Cost Depletion	0	0	0	0	operiodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	Book-tax difference related to land sales. Book tay begin difference related to test contribution are
						Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the
287605	105.146 Capitalization of Test Energy	3,393,596	3.393.596	0	0	o 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.
						Book-tax basis difference related to the amount of labor costs capitalized
287605	105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets. Book-tax basis difference related to the amount of labor overhead costs
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0 capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	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. Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0 and General Electric Credit Corp for the Cholla generation plant.
207000	The state of the principality of the County	(1,011,301)	V		(1,011,001)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	o and General Electric Credit Corp for the Cholla generation plant.
						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
287605	105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	oremaining 30% are capitalized for tax and amortized over 60 months.
	·	, , , , ,				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.
287605	105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
207003	103.170 Coal Wille Extension Costs	(3,793,339)	(3,793,339)	0	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605	105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0 currently deductible for income tax purposes.
007005	405 454 Control High To Paris All's Foods Mountain	(714,144)	(714,144)	0	0	Eagle Mountain contract liabilities not currently deductible for income tax
287605 287605	105.151 Contract LiabilityBasis Adj - Eagle Mountain 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	Upurposes. Dook-tax basis difference related to contributions in aid of construction.
207003	103.130 Contribution in Aid of Constituction	210,040,004	210,040,004	0	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605	105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	o for income tax purposes in the year paid and incurred.
						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
287224	145.030 CWIP Reserve	1,063,511	1,063,511	0	0	reserve is established. CWIP Reserve.
						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
287605	105.141 Debt AFUDC	(158,499,395)	(158,499,395)	0	0	capitalization of interest on debt.
						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
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	or result in higher taxable income as compared to book income.
		(5,5.5,510)	(5,5.5,5.10)			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 differenes 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
207005	105 115 Effects of Patemaking Fixed Access Flouthrough	(1.657.867.758)	(4 GEZ 007 750)	_		temporary book-tax differences reverse and result in higher taxable
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,05/,768/,758)	(1,657,867,758)	0	0	0 income as compared to book income. 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
287605	105.139 Equity AFUDC	(71.386.792)	(71,386,792)	0	0	Internal Revenue Code requires a different formula related to the
20/605	100.109 Equity AFUDG	(77,386,792)	(71,386,792)	0	0	capitalization of interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928	425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0 Financial Accounting Standard 143.
287605	Federal Tax Bonus Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	Current federal benefit of interest on corrections.
287605 287605	105.125 Tax Depreciation 105.152 Tax Fixed Asset Gain/Loss	(4,468,258,225)	(55,958,664)	0	0	Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
20.000	· · · · · · · · · · · · · · · · · · ·	(22,223,001)	(22,223,001)	·		Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605	105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	o adopted bonus depreciation.

						Book-tax basis difference for qualified advanced mine safety equipment,
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306,514)	0	0		50% of which is deductible in the period paid and incurred for income tax
287929 105.146 Winte Sately Set. 1792 Election 287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0		purposes. Regulatory liability related to removal costs.
Estado Toda Toda Toda Godo	(201,011,000)	(201,011,000)	·			Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	C	periodic depletion for book and tax purposes.
						PP&E book to tax differences for which the accumulated deferred income
200005 405 405 PD25 FIN 40 Polymer	(6,333,516)	(6,333,516)	0	0		tax liablity is expected to be reversed upon audit by the Internal Revenue
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	U	0	C	Service. 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
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	capitalized for book purposes.
						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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	0		reverse and result in higher taxable income as compared to book
201040 100:120 TA - Lifetis of Naterilaking - Tixed Assets	0	0	V	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
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	0	C	differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	0	0	293,718	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	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
	0,000,401	0	0,000,401	0		Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	C	account 282 to FERC account 281.
						Book-tax basis difference related to relocation reimbursements, which
						depending on whether or not the benefit of the relocation is for the benefit
287605 105.140 Reimbursements	21.156.038	21.156.038	0	0		of the general public may or may not be taxable and depreciable for
207000 103.140 Reimbursements	21,130,036	21,130,030	U	U		Dincome tax purposes. Book-tax basis difference for expenditures which are capitalized and
						depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	0	C	deductible in the period they are paid and incurred.
						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
	(000 700)	(000 700)				a regulatory asset per the Idaho general rate order/stipulation (Docket
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	C	PAC-E-13-04). 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-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	C	0 035-200).
						This account was set up to record a contra regulatory liability for
						Wyoming's share of Carbon Plant's decommissioning accrual that was
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0		directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
201223 410.903 INC - Contra-Carbon Decommissioning - WT	(334,702)	(334,702)	V	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
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9,518,340	9,518,340	0	0	C	result in higher taxable income as compared to book income.
						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 differenes 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
	4 440 050 044	4 440 050 044				temporary book-tax differences reverse and result in higher taxable
287187 100.121 RL - Effects of Ratemaking - Fixed Assets 287313 105.450 RL - Non-ARO Liability	1,419,056,641 237,671,838	1,419,056,641 237,671,838	0	0	C	ncome as compared to book income. Regulatory liability related to removal costs.
201313 103,490 KL - NOR-ARO LIBORINY	231,011,030	231,011,030	U	U	· ·	Book-tax basis difference related to safe harbor lease rate differential.
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	0	0	(Federal ONLY vs. Federal + State).
	222,100	223,100				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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	they are paid and incurred.
	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Ů		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
OTTOR ACCIDENT TO DATE A STATE OF THE STATE						solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0	0	tax basis for the solar arrays.
287771 110.205 Tax Depletion-SRC	162,913	162,913	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	Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(4)	(4)				July Social Mannata Sall.
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	
Less FASB 106 Above if not separately removed	0	0	0		0	
Total	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	1

Instructions for Account 282:

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

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

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

Part	Schedule ADIT-283	_	_	_	_	_	
Part	A	В	C Gas Prod	D	E	F	G
		Total	,	Transmission	Plant	Labor	
Proceedings			Related	Related	Related	Related	Justification
Page							
1975 141-20	FERC 283 - Regulatory Assets						Description county and to record a section DD9 F account within all astric
1975 146.20 com A. Per Core Chee Abstractment 17 (Section 17 (
178-06 178-06 178-06 178-06 188-06 1	287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	0		0 EPIS.
15-11 15-12 15-1	287849 415 424 Contra RA - Deer Creek Ahandonment	17 785 014	17 785 014	0	0		
15 15 15 15 15 15 15 15	201040 410.424 Contra tit Beet Greek Abandonment						
11.000 1	287841 415.411 Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0		
186 186	287842 415.412 Contra RA - Deer Creek Abandonment - ID	311.999	311.999	0	0		
1974 1974	287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0		
27746 416.415 Contra RA - Deer Cleak Abandonnel - WY 29.25 29.20 0 0 Shadownier.	287844 415.414 Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0		
200-06-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-							
## 15-16 Cotton RA - Dear Cleark Abandonment - WY 15-207 0 0 0 0 0 0 0 0 0	28/845 415.415 Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0		
27755	287846 415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0		0 abandonment.
15.650							
A	287850 415.425 Contra RA - UMWA Pension	1,056,972	1,056,972	0	0		
							Contra regulatory asset for all the CA related recovery (amortization) and
Contral Regulatory seasor for all Per VA released accovery (emrorization) and other adjustance to all Per VA released accovery (emrorization) and other adjustance to the University of the Un	287851 415 417 Contra RA - LIMWA Pension - CA	445.650	445.650	0	0		
1986/80 15.44 Conta R- \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	201001 410.417 Contactive Control Ore	110,000	110,000				
27747 705.240 R. A. All Rate for Energy Program (CARE) - CA (128.957) (128.957) (0 0 0 the California Alternative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the past stronger of the Regulatory asset to record the past stronger - Regulatory asset setal stronger - Regulatory asset seta							
287747 705,240 RA - AR Rate for Energy Programs (CARE) Coptions 12,856,077 12,856,077 12,856,077 12,856,077 10,456,077 12,856,077	28/855 415.421 Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0		
287842 105.401 RA-ARO	287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0		0 the California Alternative Rate for Energy, or CARE, program.
Regulatory asset to scroot the pass-through benefit to Oregon outcomer from the PA. Duality coatcomes, such as those who meet specified reductions in energy use during peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the peak hours are rewarded with a control the pass-through peak hours, are rewarded with a control through peak hours, and a control through peak hours, are rewarded with a control through peak hours, and a contr	207642 10E401 BA ADO	(24 559 057)	(24 559 057)	0	0		
Customers from the BPA. Qualifying customers, such as those who meet specified reductions in regregate during past hours, are rewarded with specified reductions in regregate during past hours, are rewarded with specified reductions in regregate during past hours, are rewarded with a specified reductions in regregate who may be specified reductions in regregate who may be specified reductions in regregate who may be specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the deferral of Caston Plant Bucomm/Inventory. CA 287955 415.938 R.A. Carbon Plant Decomm/Inventory CA 287984 415.923 R.A. Carbon Plant Decomm/Inventory WA 68.301 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	207042 103.401 KA - ARO	(24,556,057)	(24,556,057)	U	0		
287915 415.989 RA - BPA Balancing Account - OR (1.511.263) (1.511.263) 0 0 a credit to their bill. Moved from 2014 account 1573:32. 287975 415.882 RA - CA Mobile Home Park Conversion (18.150) 0 0 master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of the part							customers from the BPA. Qualifying customers, such as those who meet
287997 415.882 R.A. CA Mobile from Park Conversion (18.190 (18.190 0) 0 0 0 0 0 0 0 0	287911 415 699 RA - BPA Balancing Account - OR	(1.511.263)	(1.511.263)	0	0		
Regulatory asset established to record table ferral of Carbon Plant Decomm/nventory			() /				Balancing account to record the program costs for the conversion of
287935 415.935 R A Carbon Plant Decomm/Inventory 286901 415.935 R A Carbon Plant Decomm/Inventory CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287985 415.937 R A Carbon Plant Decomm/Inventory - CA 287986 415.937 R A Carbon Unrecovered Plant - LD 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 R A Carbon Unrecovered Plant - UT 287986 A Carbon Unrecovered Plant - UT 287986 R A Carbon Unrecovered Plant - WY 287986 R A Carbon Unrecove	287997 415.862 RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0		0 master metered mobile home parks to direct utility service.
Regulatory asset established for less proceed of the deferral of Carbon Plant Decomm/Inventory - CA 286901 415.937 R Carbon Plant Decomm/Inventory - WA 88.301 68.301 0 0 0 Carbon Plant Service stablished or lescord WA's share of the deferral of Carbon Plant Service of Inventory from Odecommissioning. 286900 415.937 R Carbon Plant Decomm/Inventory - WA 88.301 68.301 0 0 0 Carbon Plant Service of Inventory from Odecommissioning. 287984 415.937 R Carbon Unrecovered Plant - ID 287985 415.927 R Carbon Unrecovered Plant - ID 287986 415.928 R Carbon Unrecovered Plant - UT 287986 415.928 R Carbon Unrecovered Plant - UT 287986 415.928 R Carbon Unrecovered Plant - UT 287987 R Carbon Unrecovered Plant - UT 287988 415.929 R Carbon Unrecovered Plant - UT 287986 415.925 R Carbon Unrecovered Plant - WT 287987 415.926 R Carbon Unrecovered Plant - WT 287987 415.927 R Carbon Unrecovered Plant - WT 287987 415.928 R Carbon Unrecovered Plant - WT 287988 415.929 R Carbon Unrecovered Plant - WT 287988 415.929 R Carbon Unrecovered Plant - WT 287989 415.920 R Carbon Unre	287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0		
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12,797 0 0 decommissioning.	·						
Regulatory asset established for record WA's share of the deferral of Carbon Plants true of a sleas proceeds of inventory from a sleas proceeds of inventory from Carbon Plants was classified to record Idaho's share of the deferral of Carbon Plants in reased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants in	286901 415 938 RA - Carbon Plant Decomm/Inventory - CA	12 797	12 797	0	0		
287984 415.927 RA - Carbon Unrecovered Plant - ID 287985 415.927 RA - Carbon Unrecovered Plant - ID 287986 415.928 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.924 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - WY 287986 415.925 RA - Carbon Unrecovered Plant - WY 287986 415.925 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.927 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.927 RA - Carbon Unrecovered Plant - WY 287986 415.928 RA - Carbon Unrecovered Plant - WY 287986 415.928 RA - Carbon Unrecovered Plant - WY 287986 415.928 RA - Carbon Unrecovered Plant - WY 287986 A15.929 RA - Carbon Unrecovered Plant - WY 287987 RA - Chehalis Generating Facility Deferral - WA 287988 RA - Chehalis Generating Facility Deferral - WA 287988 RA - Chehalis Generating Facility Deferral - WA 287989 RA - Chehalis Generating Facility Deferral - WA 287989 RA - Chehalis Generating Facility Deferral - WA 287989 RA - Chehalis Generating Facility Deferral - WA 287989 RA - Cholla Plant Transaction Costs 287989 RA - Cholla Plant Transaction Costs - ID 287948 PA - Cholla Plant Transaction Costs - ID 287948 PA - Cholla Plant Transaction Costs - ID 287948 PA - Cholla Plant Transaction Costs - OR 287948 PA - Cholla Plant Transaction Costs - OR 287948 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA - Cholla Plant Transaction Costs - OR 287949 PA	200901 413.930 IVA - Calbott Flair Decommunity entry - CA	12,131	12,737	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. 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. 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. 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. 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. Regulatory asset established for record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalia Cenerating plant between the Utah Share of the Garbon Plant's explaint of the Carbon Plant's explaint on the Aircson Plant's explaint on the Chehalia Cenerating Plant to recover of the Cheful appearation plant from the Aircson Plubic Service Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cheful appearation plant from the Aircson Plubic Service Company. Regulatory asset established for the Washington allocation of costs incurred to acquire the Cheful appearation plant from the Aircson Plubic Service Company. Regulatory asset established for the Washingto							
287984 415.923 RA - Carbon Unrecovered Plant - ID 287985 415.924 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.926 RA - Carbon Unrecovered Plant - UT 287986 415.927 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UY 287986 415.928 RA - Carbon Unrecovered Plant - UY 287986 415.929 RA - Carbon Unrecovered Plant - UY 287986 415.929 RA - Carbon Unrecovered Plant - UY 287986 A15.920 RA - Carbon Unrecovered Plant - UY 287987 RA - Carbon Unrecovered Plant - UY 287988 RA - Carbon Unrecovered Plant - UY 287988 RA - Carbon Unrecovered Plant - UY 287988 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287980 RA - Carbon Unrecovered Plant - UT 287980 RA - Carbon Unrecovered Pla	286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	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 parts of the deferral of Carbon Plant's increased depreciation due to the implementation of new parts on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new parts of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carb							Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT (2,540,760) (2,540,760) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287984 415.923 RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0		V
287985 415.924 RA - Carbon Unrecovered Plant - UT (2,540,760) (2,540,760) (2,540,760) 0 0 a rates on January 1, 2014. Regulatory asset established for the recovery of the deferral of Carbon Plants increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating Facility Deferral - WA 415.896 RA - Chehalis Generating Facility Deferral - WA 287635 415.500 RA - Cholla Plant Transaction Costs Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - ID Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public							
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased dependance of Carbon Plant's increas	287985 415 924 RA - Carbon Unrecovered Plant - UT	(2.540.760)	(2 540 760)	0	0		
287986 415.925 RA - Carbon Unrecovered Plant - WY Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chelalis Generating Plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant for the Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - DR Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service	207000 170.021 107 Galson Gillacottolog Fidire Gr	(2,010,100)	(2,010,100)	Ü	Ü		
Regulatory asset established for the recovery of the estimated revenue requirement associated with Chehalis Generating plant between the 1287760 415.896 RA - Chehalis Generating Facility Deferral - WA 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Plant tree costs incurred to acquire the Chella Generation Costs 287947 415.501 RA - Chella Plant Transaction Costs - ID 287947 415.501 RA - Chella Plant Transaction Costs - ID 287948 415.502 RA - Chella Plant Transaction Costs - OR 287948 415.502 RA	287986 415.925 RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0		•
Regulatory asset established for the costs incurred to acquire the Cholla of generation plant from eh Arizona Public Service Company. Regulatory asset established for the costs incurred to acquire the Cholla of generation plant from eh Arizona Public Service Company. Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service O O O O O O O O O O O O O O O O O O O							
287635 415.500 RA - Cholla Plant Transaction Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0		0 time the plant was acquired and first reflected in rates.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - ID Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public	287635 415.500 RA - Cholla Plant Transaction Costs	0	0	0	0		
287947 415.501 RA - Cholla Plant Transaction Costs - ID O O O O Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR O O O O O O O O O O O O O O O O O O							Regulatory asset established for the Idaho allocation of costs incurred to
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public	287047 415 501 PA - Challa Plant Transaction Costs - ID	0	0	0	0		
287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Recurred to acquire the Cholla generation plant from eh Arizona Public	201041 410.001 IVA * Olivlia i laiit Halisaviivii 003to * IU	0	U	U	U		
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public							
incurred to acquire the Cholla generation plant from eh Arizona Public	287948 415.502 RA - Cholla Plant Transaction Costs - OR	0	0	0	0		
	287949 415.503 RA - Cholla Plant Transaction Costs - WA	0	0	0	0		0 Service Company.

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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 0 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 of adjustment recorded in December 2008.
			•		Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	0	company pension plan. Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	o 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 0 power costs in Utah pursuant to an energy cost adjustment clause. Regulatory asset established for noncurrent portion of recoverable net
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	power costs in Wyoming pursuant to a power costs adjustment o 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 0 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 o 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 o 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 0 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 0 overburden costs pursuant to a regulatory order.
	(245,051)		0		Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established to record costs incurred for demand side
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	management which are amortized according to guidelines established by each state regulatory jurisdiction.
					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.
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	increased depreciation due to the implementation of new rates on 0 January 1, 2014.
287983 415.922 RA - Depreciation Increase - Wyoming	(1.467.716)	(1,467,716)			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.
	1 1 1			- 0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	to debit/credit balances. Accounting adjustment to record the amount of tax benefits associated
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up					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
267046 100.120 RA - Effects of Ratemaking - Pixed Assets - Gloss up	0	0	0	U	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	required by the state of Washington on certain non-property related temporary book-tax differences.
· ·					In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	Company filed a deferred accounting application with the applicable state
201040 410.410 IVA - Literyy West Willing	(00,000,000)	(00,000,000)			Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	clean-up, which are amortized over a ten-year period for state regulatory opurposes.
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental oremediation 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	(100). 10,000			Regulatory asset established to track the recoverable expenses
261739 320.200 KA - FAS 156 POST Retilement Liability	U	0	0	0	associated with post-retirement benefits liability. 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)
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	emission in energy transmitted into California. The regulatory asset o established to record current portion of CA GHG allowance.
	0	0	0	U	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0	associated with damages sustained at the Goodnoe Hills generating 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.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	customers on an accelerated basis through the 2013 Energy Cost 0 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 287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT. Book-tax difference associated with Pollution control project costs - WY.
201000 - FIG. 010 INT - Haughton Online to Cooks - WT	U	U	U	U	01-11. tax amoronos accostates vitir i oliution control project costs - W1.

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							SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
287977 415.885 RA - Nor	ncurrent Reclass - Other	(60,836)	(60,836)	0	0	0	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	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
		,	,				Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year
287904 415.845 RA - OR	Sch94 Distribution Safety Surcharge	0	0	0	0	0	period for recovery in Oregon. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287942 430.112 RA - Oth	er - Balance Reclass	(67,774)	(67,774)	0	0	0	to debit/credit balances.
							Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579 415.822 RA - Per		Ü	U	0	U	U	Regulatory asset established as an offset to the increase in post-
287972 320.285 RA - Pos	st Employment Costs	(329,161)	0	0	0	(329,161)	employment obligations. Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Pos	st Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	0	remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
							Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Pos	st-Ret MMT - CA	0	0	0	0	0	recorded in December 2008. Regulatory asset established for the Oregon allocated share of a post-
287584 415.827 RA - Pos	at Pot MMT OD	0	0	0		0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
207304 413.027 RA - FUS	SERVET WINTT - OK	U	U	0		<u> </u>	Regulatory asset established for the Utah allocated share of a post-
287586 415.829 RA - Pos	st-Ret MMT - UT	0	0	0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
							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
287779 415.850 RA - Pov	werdale Decommissioning	0	0	0	0	0	repaired. 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
287864 415.852 RA - Pov	werdale Decommissioning - ID	(19.108)	(19.108)	0		0	damaged by flooding and the related debris flow and is being removed rather than being repaired.
207004 415.032 RA - FO	werdate Decommissioning - ID	(19,106)	(19,106)	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
287866 415.854 RA - Pov	werdale Decommissioning - WA	0	0	0	0	0	severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858 415.676 RA - Pre	referred Stock Redemption - WY	(43,414)	(43,414)	0	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 - Pre	referred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
	ferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0		Reg Asset established to record Washington's portion of stock redemption costs.
	C Sales Deferral - CA	(20,102)	(20,102)	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
20/932 413.094 RA - RE	C Sales Delettal - CA	U	U	0		0	Regulatory asset established for noncurrent portion of deferral of Oregon
287978 415.906 RA - RE	C Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	0	prepaid renewable energy creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
							Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual
287887 415.881 RA - RE	C Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
287888 415.882 RA - RE	C Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	0	difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
							Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual
287889 415.883 RA - RE	C Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	0	renewable energy credits. Regulatory Asset established for the deferral of prepaid renewable
200002 445 040 DA DD	S Compliance Burcheses	0		0		0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RP	S Compliance Purchases	0	0	0	U	0	compliance and the related interest income - non state specific. Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Sol	ar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971 415.868 RA - Sol	ar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	0	Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established to record the Utah multi-state protocol
286906 415.531 RA - UT	2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	0	deferral assumed in 2017 and 2018. Regulatory Asset established based on CA Decision 16-03-015 which
287860 415.855 RA - Sto	rm Damage Deferral - CA	0	0	0	0	0	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
	Revenue Requirement Adj - WY Liquidation Damages	(137,685)	(137,685)	0	0	0	deduction and revenue requirement calculated using the amounts Regulatory asset established for Utah portion of liquidated damages
	-9	(10.,030)	(10.,000)		, and the second	V	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost
287878 415.406 RA - Uta 287906 415.863 RA - UT	h ECAM Subscriber Solar Program	(381,338)	(381,338)	0	0		adjustment mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
201300 413.003 KA - UT	Gubschibel Gulai Flüglaili	(301,338)	(361,338)	0	U	0	To record a regulatory asset balancing account for the costs and
287939 415.115 RA - Uta	h STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	0	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	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
ESTAGO TIGOTO TO TITO TO T	(00)01.7/	(55)51.1/			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
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Idaho allocated portion of a one-tin 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
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	O Protection and Affordable Care Act of 2010.
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	844	844	0	0	O Commission (WUTC).
200007 445 520 DA MAY 2047 Protectal MCD Deferred	(400,000)	(400,000)	0		Regulatory asset established to record the Wyoming multi-state protoco
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	U	deferral assumed in 2017 and 2018. 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
287874 720.843 RA Amort - Tax PR Adj OR	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
					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
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	Protection and Affordable Care Act of 2010.
		_			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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - FOSt Retirement Settlement Loss	0	U	U	0	the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
					charges to be recovered on Utah's allocable share of the post-retiremen
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming
					carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
					Regulatory liability used to record the Oregon allocation of storm-related
287917 705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	property damage recovered in excess of insurance claims incurred.
201011 102 Troporty modulino record on	(1,011,-07)	(1,011,00)			Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims
					Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	of financial instruments be valued at FMV for book purposes.
					Reclass of regulatory asset from derivative regulatory asset to an other
287886 415.837 RA - Frozen MTM FERC 283 - Other	(21,834,988)	(21,834,988)	0	0	0 regulatory asset for frozen derivative.
TENO 200 Other					Regulatory liability established to record changes in control (CIC)
					severance accruals. Amounts in this account are accruals for both
287995 720.550 Accrued CIC Severance	0	0	0	0	departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
201001 0001100 Northan Northan Tax	, and the second	·			Regulaory asset established to reflect the book-tax difference in the cos
287650 205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0 of the Deer Creek and Trail Mountain coal inventory.
					Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement.
					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
287661 425.360 Hermiston Swap	(784,468)	(784,468)	0	0	generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
·					Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	damage expense. Accrued liability established reserves (contingent liabilities) for
287970 415.815 Insurance Reserve - Current	0	0	0	0	O anticipated injury and damage expenses.
					The total overfunded Other Post-Employment Benefit Obligations
286909 720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	(OPEB) asset, excluding Medicare subsidy, required under FAS 158. Intangible asset for hydroelectric obligations associated with the
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
201730 423.310 Flydio Relicensing Conganon	0	0	0	U	Asset accrued for a deferred expense related to costs incurred for the
					termination of a power purchase agreement. For book purposes, the
287656 425.280 Joseph Settlement	(2,815)	(2,815)	0	0	O 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.
					Book-tax difference for safe harbor lease agreement between PacifiCor
207200 105 241 Malin CHI /Toy let Toy Poet Poet Perceiption		0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	U	U	0	U	Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	purposes over a period of 12 months or less.
287907 210.185 Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
					Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the
287909 210.195 Prepaid Surety Bond	0	0	0	0	o period of coverage. Moved from 2014 account 137513

					ı	1
2222	(04.004)	(81.964)	•			Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(81,964)	(81,964)	U	U	C	purposes over a period of 12 months or less.
207002 244.400 Present Taure OR DUC	(250,896)	(250.896)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(250,696)	(230,696)	U	U	· ·	purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)		taxes.
267706 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	U	U	(3,341,029)		Prepaid property tax book to tax differences for which the accumulated
						deferred income tax liablity is expected to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3.391,794)		Internal Revenue Service.
200300 210.201 Trepaid Taxes - Troperty Tax Filt 40	(5,551,754)	0	U	(0,001,704)		Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0		purposes over a period of 12 months or less.
201004 210:120 Tripping Taxos 011 00	(110,240)	(110,240)	V	•		Regulatory asset accrued for prepaid water rights and water fees. Moved
287908 210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0	ď	from 2014 account 137511.
20000 2101100 Tropale Valor right	(101,120)	(101,120)	·			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
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0	C	for that difference.
	(-77	(-11				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
287289 425.130 Roque River-Habitat Enhance	(19.071)	(19.071)	0	0	C	period of 9 years for habitat enhancement.
						Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287653 425,250 TGS Buyout	(7.927)	(7.927)	0	0	C	costs are being amortized over the remaining life of the original contract.
	(.,,=,	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-		Equity earnings for Trapper Mine. The equity method of accounting does
287770 120.205 Trapper Mining Stock Basis	(829.642)	(829,642)	0	0		not apply for income tax purposes.
287770 120.205 Trapper Mining Stock Basis	(029,042)	(829,842)	U	U	· ·	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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461 537)	reflected in earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(202.405)	To record unrealized gains/losses from the long term incentive plan.
28/217 910.937 LTIP Mark to Mkt Gain/Loss	(392,100)	U	U	U	(392,105)	
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	C	regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	C	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(163.932)	(163,932)	0	0	0	Tax Credits.
2017-02 On DE 10 11 utuliadeu Oleulio 1 Norrodali	(100,302)	(100,332)	U	U		
Rounding	(3)	(3)				
	(-/	(264,999,240)	0	(6.732.823)	(1,182,863)	
Subtotal - p277 Less FASB 109 Above if not separately removed	(272,914,926)	(264,999,240)	0		(1,182,863)	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(9,361)	(9,361)	0		0	
Total	(272,905,545)	(264,989,859)	0	(6.732.823)	(1.182.863)	
ו טומו	(212,905,545)	(204,909,859)	0 [(0,132,823)	(1,102,863	

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

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

	Page 263,	•••	Allocated
Other Taxes	Col (i)	Allocator	Amount
		Net Plant	
Plant Related		Allocator	
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.2075%	38,086,357
Labor Related		Wages & Salary Allocator	
Federal FICA	0	Allocator	
Federal Unemployment	0		
State Unemployment	0		
State Oriemployment	U		
2 Total Labor Related	0	8.4852%	C
		Net Plant	
Other Included		Allocator	
Annual Report	70,926	Allocator	
· ·			
3 Total Other Included	70,926	26.2075%	18,588
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	=	38,104,944
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)	196,653,710		
Total Other Taxes			
7 114.14c	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

ine	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344
2	Pole Attachments - Transmission Related			240
3	Distribution Underbuild - Transmission Related		detail below	55
i	Various Rents - Transmission Related		uotan bolow	1,06
5	Miscellaneous General Revenues		detail below	17
5	Account 454 subtotal		(Sum Lines 1-5)	5,38
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the		7 tttaoo.tt	,
	load is not included in the divisor	Note 3		
)	Short-term firm and non-firm service revenues for which the load is not included in the divisor			
	received by Transmission Owner		Attachment 13	66,161
0	Facilities Charges including Interconnection Agreements	Note 2		1,859
1	Transmission maintenance revenue		Account 456.2	694
			(Sum Lines 7-11)	87,600
-	Account 456 subtotal		(Sum Lines 7-11)	01,000
3	Account 456 subtotal Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
2			(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above		(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26 2,087
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild		(44	92,982 170 1,209 680 26 2,087 8

- 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

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 393,276,764 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) Notes 117 Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.80% Debt percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.02% 118 Preferred percent 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% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 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% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 278,254,882 127 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% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 37.95% 131 132 CIT = T / (1-T)61.16% 133 1 / (1-T) 161.16% ITC Adjustment 134 Amortized Investment Tax Credit (969.214) Attachment 5 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (1,562,015) 135 136 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

Attachma	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	tions				Detail/notes
Attacmille	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detail/Hotes
4	December	206.58b	. 000110103	2016	6,051,719,907	
2	January	Monthly Balances		2017	6,052,647,589	
3		Monthly Balances		2017	6,054,500,728	1
4	March	Monthly Balances		2017	6,059,997,451	i
5	April	Monthly Balances		2017	6,096,051,447	1
6		Monthly Balances		2017	6,116,626,107	i
7	June	Monthly Balances		2017	6,126,198,370	1
	July	Monthly Balances		2017	6,133,854,927	1
						ı
	August	Monthly Balances		2017	6,149,335,759	i
) September	Monthly Balances		2017	6,155,856,079	i
	October	Monthly Balances		2017	6,167,792,394	ı
	2 November	Monthly Balances		2017	6,207,459,519	ı
	December December	207.58g	Alara M	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
	Out of the Control of Plant In Control	2		V	D.L	i
	Calculation of Distribution Plant In Service December	Source		Year 2016	Balance	1
		206.75b			6,582,809,079	
	January	Monthly Balances		2017	6,595,971,129	1
	February	Monthly Balances		2017	6,608,302,489	1
	B March	Monthly Balances		2017	6,621,113,796	1
19	April	Monthly Balances		2017	6,631,706,813	1
) May	Monthly Balances		2017	6,657,749,048	i
	June	Monthly Balances		2017	6,671,918,115	1
	2 July	Monthly Balances		2017	6,688,061,553	1
	3 August	Monthly Balances		2017	6,708,124,888	1
	S August 4 September	Monthly Balances		2017	6,721,948,959	1
						i
	October	Monthly Balances		2017	6,734,360,444	i
	S November	Monthly Balances		2017	6,751,320,980	i
	7 December	206.75g		2017	6,781,903,360	
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	i
						ı
	Calculation of Intangible Plant In Service	Source		Year	Balance	ı
29	December	204.5b		2016	884,188,667	
) December	204.5q		2017	936,922,782	
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A input
	mangiolo i lain in col vico	(out 11100 20 & 00) /2	(11010 11)	rido ap	0.0,000,120	, ippondix / t input
	Calculation of General Plant In Service	Source		Year	Balance	i
20	2 December	206.99b		2016	1,177,924,891	i
	B December	200.990 207.99q		2017	1,230,870,807	
	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,204,397,849	Appendix A input
10 34	General Plant in Service	(Sum lines 32 & 33) /2	(Note iv)	True-up	1,204,397,849	Appendix A input
		_				ı
	Calculation of Production Plant In Service	Source		Year	Balance	i
	5 December	204.46b		2016	12,367,792,103	
36	S January	Monthly Balances		2017	12,373,792,063	i
37	February	Monthly Balances		2017	12,377,755,562	ı
	3 March	Monthly Balances		2017	12,352,898,925	ı
	9 April	Monthly Balances		2017	12,357,752,338	ı
) May	Monthly Balances		2017	12,411,263,582	ı
	March	Monthly Balances		2017	12,401,124,175	i
	2 April	Monthly Balances		2017	12,404,868,964	ı e
				2017		i
	3 August	Monthly Balances			12,405,291,596	i
	l September	Monthly Balances		2017	12,402,839,446	i
	5 October	Monthly Balances		2017	12,406,426,943	i
46	November	Monthly Balances		2017	12,413,180,942	i
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	i
						i
						1
49	Electric Plant Sold	207.102g			0	
		. 9				1
						1
	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	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	

					Attachm	ent 5 - Cost Support	
		November	Monthly Balances		2017	1,673,650,298	
		December	219.25c		2017	1,680,313,619	-
25	64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-up	1,639,289,798	Appendix A input
		Calculation of Distribution Accumulated Depreciation	Source		Year	Balance	
	65	December	Prior year 219.26c		2016	2,679,105,243	Adjusted 106b
		January	Monthly Balances		2017	2,685,148,622	Aujusteu 1000
		February	Monthly Balances		2017	2,696,484,876	
		March	Monthly Balances		2017	2,704,798,257	
	69	April	Monthly Balances		2017	2,715,021,349	
		Mav	Monthly Balances		2017	2,722,787,706	
		June	Monthly Balances		2017	2,732,197,208	
		July	Monthly Balances		2017	2,740,804,921	
		August	Monthly Balances		2017	2,740,804,921	
		September	Monthly Balances		2017	2,749,349,167	
		October	Monthly Balances		2017	2,757,547,628	
		November	Monthly Balances Monthly Balances		2017	2,766,417,713	
		December	219.26c		2017	2,775,218,568	Adjusted 106b
		Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-up	2,782,769,276	Aujusteu 1000
	10	Distribution Accumulated Depreciation	(sum lines 05-77)/15		True-up	2,131,331,133	
		Calculation of Intangible Accumulated Depreciation	Source		Year	Balance	
		December	Prior year 200.21c		2016	550,535,864	
	80	December	200.21c		2017	580,005,315	-
	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	565,270,590	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	-
3	84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	447,826,031	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	
		January	Monthly Balances		2017	4,321,459,966	
		February	Monthly Balances		2017	4,351,537,059	
		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	
		June	Monthly Balances		2017	4,455,235,330	
		July	Monthly Balances		2017	4,482,634,510	
		August	Monthly Balances		2017	4,512,735,963	
		September	Monthly Balances		2017	4,541,473,891	
		October	Monthly Balances		2017	4,574,300,094	
		November	Monthly Balances		2017	4,605,088,464	
	97	December	219.20 through 219.24		2017	4,636,434,747	_
		Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,460,558,105	-
	QΩ		(Sum lines 00-97) / 13		rrue-up	4,400,000,100	
	98	1 Toddellon Accumulated Depresiation					
	98 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-up	9,279,031,667	Appendix A input

Materials & Supplies

materials & Supplies				
				Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount
Undistributed Stores Expense		Prior Year	227.16c	0
		Current Year	227.16c	0
39	(Note N)	Appendix A input	True-up	0 beg-of-year and end-of-year average
1				
Construction Materials & Supplies		Prior Year	227.5c	142,252,190
l		Current Year	227.5c	150,015,776
42	(Note N)	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
Transmission Materials & Supplies		Current Year	227.8c	7 13,207 381,386
45	(Note N)	Appendix A input	True-up	548,337 beg-of-year and end-of-year average
1 [™]	(14016 14)	Appendix A Iliput	True up	bog or your and one or your 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 Current end of year balance 266 footnotes	254,159 148,165			

Attachment 5 - Cost Support Average Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base 201,162 26.21% (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmissio Related	
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

ine #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
ed Membership Dues Expense					
od moniboranip Bado Exponed					
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	000,002	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	104,000	
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	00,007	1,000	
Utility Variable Generation Integration Group	component of 335 Ln 1b	1,084		1,084	
Offility Variable Generation integration Group	Page 335, Line 1 Subtotal	1,115,015		1,004	
	rage 333, Line i Subtotal	1,110,010			
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	100,007	
Lines 22-42	Page 335, Lines 22 - 42	354,862	0,033	354.862	
Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
Other (mulvidually less than \$5,000)	r age 555, Line 45	140,000		140,000	
Directors' Fees - Regional Advisory Board	Page 335, Line 45	15,116		15,116	
		13,113		,	
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	
Total	(Note C)	Appendix A Input		787.865	
	,			,,,,,,	
Fixed PBOP expense		Annual Update Informa	tional Filing	(11,307,062)	
Actual PBOP expense		Attachement 17		(11,307,062)	
Adjusted total (Current year actual)		Appendix A Input	True-up	0 A	authorized Filled Expense minus Actual Expense
ty Insurance					
Property Insurance Account 924		323.185b		5,579,593	
· ·	(Note F)	Appendix A Input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Transmission				
			Form No. 1	Related No	on-transmission			
Appendix A L	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Ap	pendix A input	Related D	etails		
	ly Assigned A&G							
	•							
ecific Tran	nsmission related Regulatory Expenses							
	• , .							
F	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			

Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input 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

		Education & Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Appendix A Input Other Details
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435

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

Aujustini	ents to Transmission Oaw		
			Transmission Related
			Appendix A
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plus adjustments input Details
53	Transmission O&M	321.112b	204,805,841 47,773 204,853,614
	Adjustment for Ancillary Services Accounts 561-561.5		
		321.84b	
	(561) Load Dispatching		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

Other adjustments to rate base								
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount							
Network Upgrade Balance								
		Prior Year	Enter negative	(27,365,546)				
		Current Year	Enter negative	(23,263,584)				
50 Network Upgrade Balance	(Note N)	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				l otal
_				
Tra	nsmission 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
Ger	neral 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
Inta	ngible plant			
	Amortization of limited term electric plant (404)	(Note H)	336.1d	40,052,602
I	Amortization of other electric plant (405)	(Note H)	336.1e	0
78	Total Intangible Amortization	(Note H)	sum	40,052,602 Appendix A Input
1				

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	sum	Appendix A Input

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

(L) Weighting

Instruc	ction Summa	iry	
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)
Works	sheet		
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) 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 Month's expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

2 April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service	in Year 2 (e.g., 2011) in	projection and populates	for actuals as inputs to Attac	chment 7 (but not Appen	dix A) for true up.	
	Plant In Service (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	m	(J)	CWIP (K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS	· ·	Energy Galeway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Transmission CWIP
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance											
Dec (prior year)	-					-	-	-	-	-	-
Jan	-					-	-	-		-	-
Feb											-
Mar											-
Apr											-
May							•			-	-
Jun							•			-	-
Jul			•								-
Aug							•			-	-
Sep			•								-
Oct		•				•	•	•		-	•
Nov		•	•			•	•	•		-	•
Dec		•				•	•	•	•	•	-
Total	District Address and Charles	and the second s	•				-			•	•
New Transmission	Plant Additions and CWIP (w	eignied by monins in service)									

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 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) 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 S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in times 16 and 34 of Appendix A)

\$ - Schedule 1 Reconciliation

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

Input to Line 16 of Appendix A		Not for true-u
Input to Line 34 of Appendix A		Not for true-u
Estimated Life	58	
Estimated Depreciation for Attachment 7		
44.5		

Estimated Life		58
Estimated Depreciation	on 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 Dep	reciation for Attachment 7	

PacifiCorp

Attachment 7 - Transmission Enhancement Charge Worksheet

						ittacimient 7 - 1	i ali silli ssioni Elini	ancement on	arge Workshiel	•								
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate	(FCR) if not Co	ntributions in Aid	of Construction (CIAC)													
3	Α	Formula Line 157	1	Net Plant Carrying (10.7790%							
4 5	B C	164		Net Plant Carrying (Line B less Line A	Charge per 100 E	Basis Point in ROE	without Depreciation	1			11.4134% 0.6343%							
6	FCR if CIAC																	
7	D	158	,	Net Plant Carrying (Charge without D	epreciation, Return	n, nor Income Taxes				2.6414%							
	The FCR resulting from Therefore actual reverse In the True-up, the actual rows may be columns and rows may be columns.	enues collected i ctual depreciatio	in a year do not cha in expense will be u	nge based on cost sed.	data for subsequ	uent years												
	Columns and lows in	nay be added to		Transmission CWIP			nsmission PIS Actuals			smission PIS Projec					1			
8 Useful life of the project	Life		(I	Energy Gateway only)		58.00 (Ener	gy Gateway Segment B-	-H)	58.00 (Ene	rgy Gateway Segmen	t B-H)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis po	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and from 11 line 7 above if "Yes" on line 13	9.8% ROE	,	10.7790%			10.7790%			10.7790%			10.7790%						
12 Line 14 plus (line 5 times line 13)/100 13 13 Month Net Plant or CWIP Balance	FCR for This Project Investment		10.7790%			11.0962%			11.0962%			10.7790%						
14 Actual or estimated depreciation expense	Annual Depreciation Exp	ense				25,225,157			- :	-		:						
																	1	
			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Transmission Incentive Credit
		Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Charged	Without Incentive	(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010	-	-		287,225,425 287,225,425	4,836,783 4.836,783	35,796,936 36,707,884	-	-		-	-		\$ 35,796,936 \$ 36,707,884	\$ 36.707.884	\$ 35,796,936	\$ 910,948
17	W 9.8 % ROE	2011	-			784,113,653	13,727,954	98,247,903	-	-	-	-			\$ 98,247,903		\$ 98,247,903	
18 19	W Increased ROE W 9.8 % ROE	2011 2012	:	:		784,113,653 785,864,997	13,727,954 13,960,855	100,734,755 98,669,583					:		\$ 100,734,755 \$ 98,669,583	\$ 100,734,755	\$ 98,669,583	\$ 2,486,851
20	W Increased ROE	2012	-		-	785,864,997	13,960,855	101,161,988	-	-	-	-	-	-	\$ 101,161,988	\$ 101,161,988		\$ 2,492,406
21	W 9.8 % ROE W Increased ROE	2013 2013	-		-	1,039,140,449 1,039,140,449	18,682,869 18,682,869	130,692,267 133,987,947	-	-	-	-	-	-	\$ 130,692,267 \$ 133,987,947	\$ 133.987.947	\$ 130,692,267	
22 23	W Increased ROE W 9.8 % ROE	2013			-	1,164,054,968	21,135,829	146,609,818			-				\$ 133,987,947 \$ 146,609,818	\$ 133,987,947	\$ 146,609,818	\$ 3,295,680
24	W Increased ROE	2014	-	-	-	1,164,054,968	21,135,829	150,301,670	-		-	-	-	-	\$ 150,301,670	\$ 150,301,670		\$ 3,691,852
25 26	W 9.8 % ROE W Increased ROE	2015 2015			-	1,350,166,903 1,350,166,903	24,782,100 24,782,100	170,317,174 174,599,289							\$ 170,317,174 \$ 174,599,289	\$ 174,599,289	\$ 170,317,174	\$ 4,282,114
27	W 9.8 % ROE	2016			-	1,463,059,094	29,386,385	187,090,158	-			-		-	\$ 187,090,158		\$ 187,090,158	
28 29	W Increased ROE W 9.8 % ROE	2016 2017	-	-	-	1,463,059,094 1,439,903,455	29,386,385 29,467,919	191,730,315 184,675,735	-	-	•	-	-	-	\$ 191,730,315 \$ 184,675,735	\$ 191,730,315	\$ 184,675,735	\$ 4,640,157
30	W 9.8 % ROE W Increased ROE	2017			-	1,439,903,455	29,467,919	189,242,453	-						\$ 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		\$ 179,560,038	
32 33	W Increased ROE W 9.8 % ROE	2018 2019			-	1,413,351,783	27,214,238	184,042,546							\$ 184,042,546 \$	\$ 184,042,546	\$.	\$ 4,482,508
34	W Increased ROE	2019	-		-	-			-	-	-	-	-	-	\$ -	\$ -	Ĭ	\$ -
35 36	W 9.8 % ROE W Increased ROE	2020 2020	-	-	-	-			-	-	•	-	-	-	S -	e	\$ -	¢
37	W 9.8 % ROE	2021	-			-									\$ -	•	s -	
38	W Increased ROE	2021	-	-	-	-	-	-	-		-	-	-	-	\$ -	\$ -		\$ -
39 40	W 9.8 % ROE W Increased ROE	2022 2022	-		-	-			-		-	-	-	-	s -	s -	\$ -	s -
41	W 9.8 % ROE	2023	-			-			-			-			\$ -		\$ -	·
42 43	W Increased ROE W 9.8 % ROE	2023 2024		-	-	-			-					-	\$ -	s -	s -	\$ -
44	W Increased ROE	2024	-		-	-			-	-	-	-	-	-	\$ -	\$ -	*	\$ -
45	W 9.8 % ROE	2025	-		-	-			-			-		-	\$ -		\$ -	
46 47	W Increased ROE W 9.8 % ROE	2025 2026		-		-			-	-	-	-	-		s -	٠ -	s -	• -
48	W Increased ROE	2026	-	-	-	-		-	-		-	-	-	-	\$ -	\$ -		\$ -
49 50	W 9.8 % ROE W Increased ROE	2027 2027	l :	-		-	-		-	-	-	-	-		s -	ς .	\$ -	¢ .
51	W 9.8 % ROE	2028				-	-			-	-	-			\$ -		\$ -	*
52 53	W Increased ROE W 9.8 % ROE	2028 2029	-	-	-	-	•	-	-	-	-	-	-	-	\$ -	\$ -	٠.	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029]	-		-	-		-	-		-	-		\$ -	s -	•	\$ -
55			ĺ			-	•		-	-		-	-				\$ -	
56						-	****		-			-	****			ş -		\$ ·

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		Land Rights															1.27%
2		Structures and Improvements															1.42%
3		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		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		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		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		Franchises and Consents															6.66%
26		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.
- 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

							OATT (Pai	rt III - Network	Service) - Aver	age of current	t year and prior	two years							
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
				BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
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		4.0	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	4.0	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

		9	Other Service	(
j		j4	j3	j2	j1
		Area Power			
		Administratio			
	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
768		277	74	74	343
752		258	101	50	343
930		302	101	74	452
1,329		323	130	148	727
1,391		316	132	174	768
1,348		332	126	154	736
1,229		303	114	141	671
834		269	70	79	416
837		302	72	76	387
898		308	71	79	440
12,048	-	3,636	1,151	1,205	6,057
1,004		303	96	100	505

									OAT	TT (Part II Lor	g-Term Firm F	Point-to-Point Tr	ansmission Se	ervice) - Proje	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	1 '
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	1 '
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
																							1 '
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 748	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
Ava 12CP	2 574	50	18	56	31	30	11	80	66	25	4	10	25	55	10	136	100	100	100	50	150	//2	3 731

Network	1%	Behind-the	Network
& OS	growth	Meter	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	
rk	Î		
		Network + OS	
	L	+ LTP	
433		14,057	
720		13,344	
205		12,879	
522		12,197	
257		12,931	
179		16,011	
483		16,315	
035		15,866	
377		14,709	
916		12,748	
531		13,305	
171		13,845	
428	Ī	168,206	
286	Î	14,017	

PacifiCorp Attachment 9a1 - Load (Current Year)

2017

										OATT (Par	III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other:	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	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

									OATT (Par	t III - Network S	Service)							1		
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
							BPA: Benton				Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer					BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS -	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
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

					Other	r Service		
Column			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 RS 262/263	APS OS RS 436	Total OS
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

									OATT (Par	rt III - Network	Service)									
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon			
Class			NFS	NFO	NFO	NFO	NFO	NFO		NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO			Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538		SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	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

					Other	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration		
Class			OS	OS	OS	OS		Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	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

										OATT (P:	art III - Network	(Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	1
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	1
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	1
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	389.887
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		
	j2	j3	j4	j5	j
			Area		
			Power		
IPS (JMPA	Deseret	Administra	APS	
3	OS	OS	OS	OS	Total OS
97 F	RS 637	RS 280	262/RS	RS 436	
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
,042	1,214	1,081	3,839		12,176
504	101	90	320		1,014.63

											OATT Part II	Long-Term Fir	m Point-to-Po	oint Transmissi	ion Service									
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	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

			Divisor
Total	Behind-the	Total	+ OS +
& OS	Meter	Load	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

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)
	(500,005,044)		

Attachment 5 input: Total Accumulated Amortization (580,005,314)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	20	116 Year-end Balance		7 Year-end Balance	Во	Y-EoY Average	Other	100% Transmission	Pl	ant-related	Lat	bor-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	\$ 380,56	2				
	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			Щ.		\$	1,287,518
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$	-	\$	-	\$	-			<u> </u>			
	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	\$ 3,25	6				
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	747,460	\$	867,018	\$	807,239	\$ 807,23	9				
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	606,916	\$	572,765	\$	589,841	\$ 589,84	1				
	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	\$ 13,190,61	9				
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$	7,328,274	\$	10,512,804	\$	8,920,539	\$ 8,920,53	9				
	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	\$ 51	3				
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$	-				
	132620	Prepayments - Water Rights Lease	Other	\$	1,256,063	\$	1,256,776	\$	1,256,420	\$ 1,256,42)				
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	557,594	\$	557,594	\$ 557,59	1				
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	\$	-	\$	-	\$	-				
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	246,250	\$	192,500	\$	219,375	\$ 219,37	5				•
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	-	\$	-	\$	-	\$	-				
	132650	Prepaid Dues	Other	\$	3,899,262	\$	3,919,221	\$	3,909,242	\$ 3,909,24	2				•
	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	\$ 326,02	1				
	132740	Prepaid O&M - Wind	Other	\$	_	\$	-	\$	-	\$	-				
	132755	Prepaid Aircraft Maint	Labor-related	\$	-	\$	60,994	\$	30,497					\$	30,49
	132825	Prepaid LGIA Transmission	Other	\$	242,135	S	-	s	121,068	\$ 121.06	3			*	
	132831	Prepaid BPA Transmission - Wine Country	Other	\$	983,688	\$	983,688	\$	983,688	\$ 983,68					
	132900	Prepayments - Other	Labor-related	\$	1,219,860	\$	1,026,483	\$	1,123,171	*				\$	1,123,17
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$	947,627	\$	1,020,458	\$	984,043	\$ 984.04	3			Ť	
	132903	Prep Fees-Utah Public Service Commission	Other	\$	3,160,557	\$	3,144,990	\$	3,152,774	\$ 3,152,77	1				
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	267,490	s	333,370	s	300.430	\$ 300,43	_				
	132909	Prepaid Vehicle Licensing Fees	Labor-related	s	-	\$	-	s	-	* ****					
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,707,912	\$	12,121,511	\$	11,914,712					\$	11.914.71
	132926	Prepaid Royalties	Other	\$	68,456	\$	-	\$	34,228	\$ 34,22	3				
	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)	\$ (2,064,78	2)	Ė	(:,,,==)		
	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,608,285	\$	2,742,543	\$	2,175,414	\$ 2,175,41	'				
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$	2,528,233	\$	2,549,854	\$	2,539,044	\$ 2,539,04					
	132304	Prepaid Interest - SERP Life Insurance	Other	\$		\$	-,,	\$	-,,	\$	-				
	203000	Discount on Short-Term Securities	Other	\$	91,333	S	16,278		53,806	\$ 53,80	3				
1655000	132400	Prepaid Mining Costs	Other	S	,500	S	.0,270	\$	-	\$	-				
.000000	102.00			S		S	-	S	-	-	1	$\overline{}$			
		Total Prepayments		¢	65,837,449	\$	75,998,325	-	70,917,887	\$ 38,440,93	- 0	¢	17,922,541	s	14,554,41

Allocator 0.000% 100.000% 26.208% 8.485%
Total Allocated to Transmission by Category \$ - \$ - \$ 4,697,057 \$ 1,234,969

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

As Filed
1=Revenue credit
0=Denominator

Description		MW	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	
	10.000.717
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

					Prior Year						Current Yea	r (month end)					
			T	T	(month end)												
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation specified in column															
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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, In 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)

cription SHG Retail Obligation SHG Wholesate Obligation (Wood Hollow). Cotter - Gadsby Turbine loyment Claims Short Distance Discount (SDD) solition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve eret Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds per Mine Reclamation Obligation	Account Calculation Estimate by C&T Estimate by C&T Estimate by C&T Estimate by PE Legal Estimate by C&T	Reserve type Unfunded	SAP Account 248020 248028 248070 248070 248070 248070 248070 248070 248070 289950 248025	242 242 242 242 242 242 242 242 242	546526 546516 545510 545510	FERC Account 555.67 555.67 426.3 426.3	December month end (11.1) (7.4)	December month end (15.2) (10.7)	13-month Average (13.3) (9.8)	Category Other Other	100% Transmission	Plant	Labor	Other (13.304) (9.784)	Total Transmis related Unf Reserv
CHG Retail Obligation How Mytolesale Obligation (I (Wood Hollow) Cotter - Gadsby Turbine lokyment Claims Short Distance Discount (SDD) osition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve erer Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T Estimate by C&T Estimate by PE Legal Estimate by C&T	Unfunded	248020 248028 248070 248070 248070 248070 248070 248070 289950	242 242 242 242 242 242 242	546526 546516 545510 545510	555.67 555.67 426.3	month end (11.1) (7.4)	month end (15.2) (10.7)	(13.3) (9.8)	Other		Plant	Labor	(13.304) (9.784)	Reser
CHG Retail Obligation How Mytolesale Obligation (I (Wood Hollow) Cotter - Gadsby Turbine lokyment Claims Short Distance Discount (SDD) osition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve erer Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T Estimate by C&T Estimate by PE Legal Estimate by C&T	Unfunded	248020 248028 248070 248070 248070 248070 248070 248070 289950	242 242 242 242 242 242 242	546526 546516 545510 545510	555.67 555.67 426.3	(11.1) (7.4)	(15.2) (10.7)	(13.3) (9.8)	Other	Hansinission	Fiant	Labor	(13.304) (9.784)	
r (Wood Hollow) Cotter - GadSby Turbine Idyment Claims Short Distance Discount (SDD) oscition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Roserve erel Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded	248070 248070 248070 248070 248070 248070 289950	242 242 242 242	545510 545510	426.3				Other					
Cotter - Gadsby Turbine (sulpment Claims, Short Distance Discount (SDD) (sostline 85 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve eret Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision Foate Refunds	Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded	248070 248070 248070 248070 248070 289950	242 242 242	545510		(4.0)								
Noyment Claims Short Distance Discount (SDD) oscition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Roserve erel Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by PE Legal Estimate by PE Legal Estimate by PE Legal Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded	248070 248070 248070 289950	242 242		400.0	(1.0)	(1.0)	(1.0)	Other				(1.004)	
Short Distance Discount (SDD) sosition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve tere Physicial Loss - Reserve for Dispute - Swift PTP SDD . Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by PE Legal Estimate by PE Legal Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded Unfunded Unfunded Unfunded	248070 248070 289950	242	F / F F C C C	420.3	0.0	0.0	0.0	Other				0.000	
osition 65 Accrued Settlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Roserve erel Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by PE Legal Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded Unfunded	248070 289950	242	545500	598	0.0	0.0	0.0	Other				0.000	
Accrued Sattlement Provision (USA Power Settlement) Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve erer Physical Loss - Reserve for Dispute - Swift PTP SDD Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by PE Legal Estimate by C&T	Unfunded Unfunded Unfunded	289950		506059	565.1	0.0	0.0	0.0	Other				0.000	
Wind Generation Inc Rock River 1 Curtailment Complaint EB Reserve eret Physical Loss - Reserve for Dispute - Swift PTP SDD - Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T	Unfunded Unfunded		242	545502	426.5	(0.0)	0.0	(0.0)	Other				(0.002)	
EB Reserve eret Physical Loss - Reserve for Dispute - Swift PTP SDD - Short Distance Discount (SDD) m Provision for Rate Refunds	Estimate by C&T Estimate by C&T Estimate by C&T Estimate by C&T	Unfunded	249025	253.99	545502	426.5	0.0	0.0	0.0	Other				0.000	
eret Physical Loss - Reserve for Dispute - Swift PTP SDD - Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T Estimate by C&T Estimate by C&T			242	505214	555.63	0.0	0.0	0.0	Other				0.000	
Swift PTP SDD . Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T Estimate by C&T		248025	242	505214	555.63	0.0	0.0	0.0	Other				0.000	
Short Distance Discount (SDD) um Provision for Rate Refunds	Estimate by C&T	Unfunded	248025	242	505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.202)	
um Provision for Rate Refunds		Unfunded	248025	242	506050	565.46	(1.2)	(1.2)	(1.2)	Other				(1.243)	
	Fatimete I., DesTerre	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.2)	Other				(3.236)	
oper Mine Reclamation Obligation	Estimate by PacTrans	Unfunded	284100	229	301913	456.199	0.0	(5.1)	(2.0)	Other				(1.955)	
	Estimate based upon 54¢ per ton of co	Unfunded	289517	253.3	515100	501.1	(6.1)	(6.3)	(6.2)	Other				(6.151)	
rued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.9)	Other				(3.863)	
ries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(7.1)	Labor			(7.078)		
ries & Damages Reserve Risk ("Other")	Estimates by Legal ("Other")	Unfunded	280311	228.21	545050	925	(30.3)	(8.4)	(18.6)	Other			,	(18.617)	
														, , ,	
ries & 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		
	5		440005	000.05	545050	005	00.0		00.4	0.1				00.070	
ries & 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	
vision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(8.8)	Other				(8.840)	
rision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.018)	
rision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Sa		118155	172	301869	454.1	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - cu		118157	144	550776	904.2	(0.8)	(0.6)	(0.7)	Other				(0.706)	
rision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904.2	(0.1)	(0.0)	(0.1)	Other				(0.781)	
Debt Reserve - Transmission	Known	Unfunded	118175	144	550775	904	(0.1)	(0.1)	(0.1)	Other				(0.064)	
rision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.1)	(0.0)	(0.1)	Other				(0.230)	
					301119	440.1									
ision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.3)	(0.4)	(0.4)	Other				(0.370)	
B B C	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.7)	(0.3)	(0.7)	Other				(0.731)	
ntory Reserve - Power Supply ntory Reserve - RMP (T&D)	Calc by RMP Finance		120930	154.99	516900	707.1 / 707.2	(1.9)	(1.1)	(1.4)	Other				(1.394)	
ntory Reserve - RMP (T&D)	Calc by RMP Finance	Unfunded	120932	154.99	516900	707.1 / 707.2	(0.7)	(0.7)	(0.7)	Other				(0.687)	
		Unfunded													
struction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(1.5)	(4.3)	(2.4)	Other				(2.360)	
ollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.3)	Other				(0.252)	
ining for Habillard Courses Tou Con (Chauses Mining Co.)	Estimate by Mining		210649	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
rision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210049	232	515100	501.1	0.0	0.0	0.0	Other				0.000	
rual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.3)	Labor			(0.331)		
ual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	(0.2)	(0.0)	(13.0)	Labor			(12.969)		
(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.3)	Labor			(1.260)		
ety Awards Payable	Calculated plus CEO Discretion	Unfunded	235599	232	500400	Follows Labor	(2.8)	(1.5)	(1.1)	Labor			(1.131)		
sty Awards r dyable	Calculated plus OEO Discretion	Official	255555	202	300400	I Ollows Labor	(2.0)	(1.5)	(1.1)	Labor			(1.131)		
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)		
		Unfunded / Gains Given	000004	050.00	4.40700	100				0.1				0.000	
ironmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Back to Customers	288601	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
innered Link String Controlle Mine (LC)	Fatimata by Fatimana and F	Unfunded / Gains Given	200000	252.00	4.40700	400	0.0	0.0	0.0	044				0.000	
ronmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Back to Customers	288602	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Unfunded / Gains Given													
ronmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Back to Customers	288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
		Duck to Oustories													
ation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(2.6)	(2.8)	(3.7)	Labor			(3.681)		
ation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(1.8)	(1.7)	(2.0)	Labor			(1.976)		
ation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.1)	(2.1)	(2.3)	Labor			(2.284)		
sonal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.028)		
sonal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.5)	(3.6)	(3.8)	Labor			(3.763)		
sonal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.144)		
sonal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.2)	(15.2)	(15.2)	Labor			(15.180)		
Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.0)	Labor			(5.958)		
plemental 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)	
sion - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)	(1.2)	(0.8)	Labor			(0.766)		
158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(59.0)	(57.7)	(57.9)	Labor			(57.939)		
158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially	299107	219	0	0	20.3	20.2		Labor					
•	•	ofsetting unfunded							19.9				19.919		
		SERP liability							10.0						
		,													
112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.2)	Labor			(29.179)		
satch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.0)	(2.9)	(3.0)	Labor			(2.963)		
	, , totally	22.1000	_00.00	0.0	231.00	-20	(0.0)	(2.0)	(0.0)				(2.000)		
Fotals	_						(156.8)	(176.0)	(166.4)		0.000	0.000	(120.395)	(53.960)	
							/		,,					,,	

(10,215,776) Appendix A input

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 4

Projection variance analysis

2018 Projection

2017 Projection (as-filed)

Appendix A - Formula Rate

				2010 FTOJECTION	2017 FTOJECTION (as-med)		
Shad	led cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
Silau	ieu cens are imputs	Notes	Reference (FERG Form Treference, attachment, or instruction)	Projection	2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
		-	·				-
Alloc	ators						
	Wages & Salary Allocation Factor						
1	Transmission Wages Expense		354.21b	26,634,206	27,291,677	(657,471)	-2.41%
						, ,	
2	Total Wages Expense		354.28b 356,448,651		351,524,131	4,924,520	1.40%
3	Less A&G Wages Expense		354.27b 42,557,961		38,710,883	3,847,078	9.94%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690	312,813,248	1,077,442	0.34%
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%	8.7246%	-0.2394%	-2.74%
	Plant Allocation Factors						
6		(Note M)	Attachment F	27 050 004 000	27.064.424.640	594,549,441	2.20%
6	Electric Plant in Service	(Note M)	Attachment 5	27,658,984,089	27,064,434,648	394,349,441	2.20%
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,560,641,915	9,026,397,312	534,244,602	5.92%
8	Accumulated Amortization	(Note N)	Attachment 5	580,005,315	550,553,312	29,452,003	5.35%
9	Total Accumulated Depreciation		(Line 7 + 8)	10,140,647,229	9,576,950,624	563,696,605	5.89%
10	Net Plant		(Line 6 - Line 9)	17,518,336,860	17,487,484,024	30,852,836	0.18%
			(2.110 0 2.110 0)	11,010,000,000	17,107,101,021	00,002,000	0.1070
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,475,717,426	6,311,838,409	163,879,017	2.60%
12			(Line 11 / Line 6)	23.4127%	23.3215%	0.0912%	0.39%
12	Gross Flant Anocator		(Line 117 Line 6)	23.412176	23.321376	0.091276	0.39%
13			(Line 32 - Line 23)	4,707,062,034	4,633,637,364	73,424,671	1.58%
14	Net Plant Allocator		(Line 13 / Line 10)	26.8693%	26.4969%	0.3725%	1.41%
Plant	t Calculations						
	Plant In Service						
15		(Note M)	Attachment 5	6,222,285,657	6,051,719,907	170,565,750	2.82%
16		(Notes A & P)	Attachment 6	69,490,471	80,207,525	(10,717,054)	-13.36%
17	Total Transmission Plant		(Line 15 + Line 16)	6,291,776,128	6,131,927,432	159,848,696	2.61%
18	General Plant	(Note N)	Attachment 5	1,230,870,807	1,177,924,891	52,945,915	4.49%
19	Intangible Plant	(Note N)	Attachment 5	936,922,782	884,188,667	52,734,115	5.96%
20			(Line 18 + Line 19)	2,167,793,589	2,062,113,559	105,680,030	5.12%
21			(Line 5)	8.4852%	8.7246%	100,000,000	0.1270
						4 020 224	2.24%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	183,941,298	179,910,977	4,030,321	2.24%
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,479,374,960	6,315,495,944	163,879,017	2.59%
					·		
	Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,680,313,619	1,592,275,183	88,038,436	5.53%
25	Transmission Accumulated Depreciation	(INDIE IVI)	Automitoria	1,000,313,019	1,092,210,103	00,030,430	J.JJ /0
		A.	Au 1				0.470
26		(Note N)	Attachment 5	461,124,272	434,316,474	26,807,799	6.17%
27		(Note N)	(Line 8)	580,005,315	550,553,312	29,452,003	5.35%
28			(Line 26 + 27)	1,041,129,587	984,869,786	56,259,801	5.71%
29	Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
30			(Line 28 * Line 29)	88,341,772	85,925,862	2,415,910	2.81%
			• /	,,	,,002	_,,,,,,	
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,768,655,392	1,678,201,046	90,454,346	5.39%
01			(2.1.0 20 1 Elilo 00)	1,100,000,002	1,070,201,040	30,707,340	0.0070
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,710,719,569	4,637,294,898	73,424,671	1.58%
32	rotal Net Property, Fiant & Equipment		(LINE 24 - LINE 31)	4,710,719,309	4,037,294,898	13,424,011	1.00%
Adju	stments To Rate Base						
	Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	(1,141,706,386)	(1,091,271,681)	(50,434,705)	-4.62%
				(, , ,)	(-,,,,	(22, 12 1, 100)	

Δ	n	nen	div	Δ	_	Formula	Rate
н	v	pen	uix	м	-	rominuia	rate

				2018 Projection	2017 Projection (as-filed)		
Shade	d cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
	CWIP for Incentive Transmission Projects			Projection	2016 data in Settlement model Pro	ojection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
	ITO Adirectors and						
35	ITC Adjustment IRC 46(f)1 adjustment		Attachment 5	(54,051)	(83,451)	29,400	35.23%
00			, masimon o	(0.,00.)	(66, 161)	20,100	00.2070
00	Unfunded Reserves		Aug-sh	(0.404.454)	(40.700.000)	4 504 440	44.700/
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 42	Total Undistributed Stores Expense Allocated to Transmission Construction Materials & Supplies	(Note N)	(Line 39 * Line 40) Attachment 5	0 150,015,776	142,252,190	0 7,763,586	n/m 5.46%
42	Wage & Salary Allocator	(Note IV)	(Line 5)	8.4852%	8.7246%	7,703,300	5.40%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	12,729,116	12,410,922	318,194	2.56%
45 46	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission	(Note N)	Attachment 5 (Line 41 + Line 44 + Line 45)	381,386 13,110,502	715,287 13,126,209	(333,901) (15,707)	-46.68% -0.12%
40	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 43)	13,110,302	13,120,209	(13,707)	-0.1276
	Cash Working Capital				_		
47 48	Operation & Maintenance Expense 1/8th Rule	(Note S)	(Line 75) Zero	73,560,167 0.0%	75,595,793 0.0%	(2,035,626)	-2.69%
49	Total Cash Working Capital Allocated to Transmission	(Note 3)	(Line 47 * Line 48)	0.0%	0.078	0	n/m
50	Network Upgrade Balance Network Upgrade Balance	(Note N)	Attachment 5	(23,263,584)	(27,365,546)	4,101,962	14.99%
	· · · · · · · · · · · · · · · · · · ·	(14010-14)					
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%
				.,,		-,- ,	
Opera	tions & Maintenance Expense						
	Transmission O&M						
53	Transmission O&M		Attachment 5	204,853,614	203,173,765	1,679,849	0.83%
54 55	Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565		Attachment 5 Attachment 5	10,636,891 134.473.119	10,746,900 130,788,907	(110,009) 3.684.212	-1.02% 2.82%
56	Transmission O&M		(Lines 53 - 55)	59,743,604	61,637,958	(1,894,354)	-3.07%
57	Allocated Administrative & General Expenses 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 61	Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928	(Note D)	Attachment 5 323.189b	0 22,853,804	3,633,280 25,261,821	(3,633,280) (2,408,017)	-100.00% -9.53%
62	Less General Advertising Exp Account 930.1	(Note D)	323.191b	1,435	1.818	(383)	-9.55%
63	Less Membership Dues	(Note C)	Attachment 5	787,865	159,725	628,140	393.26%
64 65	Administrative & General Expenses Wage & Salary Allocator		(Line 57 - Sum (Lines 58 to 63)) (Line 5)	105,276,634 8.4852%	86,310,905 8,7246%	18,965,730	21.97%
66	Administrative & General Expenses Allocated to Transmission		(Line 5) (Line 64 * Line 65)	8,932,917	7,530,274	1,402,644	18.63%
-			(0,00=,0	.,000,214	1,102,011	. 5.30,0
~-	Directly Assigned A&G	(51 - 5)	Attacker and 5	0.577.046	0.400.555	470.617	45.070/
67 68	Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note E)	Attachment 5 Attachment 5	3,577,312 0	3,100,665	476,647 0	15.37% 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%

2018 Projection

2017 Projection (as-filed)

Appendix A - Formula Rate

			2018 Projection	2017 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
· · · · · · · · · · · · · · · · · · ·			Projection	2016 data in Settlement model Pri		Change over 2017 Projection (as-filed)
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	0	n/m
72 Total Accounts 924 and 930.1 - General 73 Gross Plant Allocator		(Line 70 + Line 71)	5,579,593 23.4127%	14,265,351 23.3215%	(8,685,758)	-60.89%
73 Gross Plant Allocator 74 A&G Directly Assigned to Transmission		(Line 12) (Line 72 * Line 73)	1,306,334	3,326,897	(2,020,563)	-60.73%
74 Add Directly Assigned to Transmission		(Line 72 Line 73)	1,300,334	3,320,091	(2,020,303)	-00.7376
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,560,167	75,595,793	(2,035,626)	-2.69%
Depreciation & Amortization Expense						
Depreciation Expense						
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986	104,655,006	2,122,980	2.03%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885	41,404,035	(1,583,150)	-3.82%
78 Intangible Amortization	(Note H)	Attachment 5	40,052,602	36,791,866	3,260,736	8.86%
79 Total		(Line 77 + Line 78)	79,873,487	78,195,901	1,677,586	2.15%
80 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413	6,822,273	(44,859)	-0.66%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399	111,477,279	2,078,121	1.86%
Taxes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	39,067,191	37,145,684	1,921,507	5.17%
85 Total Taxes Other than Income Taxes		(Line 84)	39,067,191	37,145,684	1,921,507	5.17%
10tal raxes other trian income raxes		(Lille 64)	39,007,191	37,143,004	1,921,507	3.1776
Long-Term Debt 86 Account 221 Bonds		Attachment 14	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
87 Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
Account 223 Long-term Advances from Associated Cos.		Attachment 14	0	0	0	n/m
89 Account 224 Other Long-term Debt		Attachment 14	0_	0	0	n/m
90 Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,046,645,769	7,108,466,231	(61,820,462)	-0.87%
91 Less Account 226 Unamortized Discount	(Note T)	Attachment 14	10,973,950	11,992,787	(1,018,837)	-8.50%
92 Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	28,336,966	31,458,867	(3,121,901)	-9.92%
93 Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	5,459,591	6,095,145	(635,554)	-10.43%
94 Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	52,561	63,587	(11,026)	-17.34%
95 Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0_	0	0	n/m
96 Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,001,927,824	7,058,983,019	(57,055,195)	-0.81%
Long Term Debt Cost						
97 Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	360,014,410	359,474,830	539,580	0.15%
98 Less Hedging Expense	(Note R)	Attachment 14	0	0	0	n/m
99 Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	4,121,973	4,142,215	(20,241)	-0.49%
100 Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	639,595	667,665	(28,070)	-4.20%
101 Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026	11,026	0	0.00%
102 Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0	0	0	n/m
103 Total Long Term Debt Cost	,	Sum Lines 97 through 102	364,764,953	364,273,683	491,269	0.13%
Preferred Stock and Dividend						
		Attachment 14	2 207 600	2,397,600	0	0.00%
104 Account 204 Preferred Stock Issued		AllaChiffeffl 14	2,397,600	2,397,600	0	0.00%

2018 Projection

2017 Projection (as-filed)

Appendix A - Formula Rate

Shaded cell	lls are inputs		Notes	Reference (FERC Form 1 reference, attachment, or	instruction)	2017 Form 1 data Projection	2016 Form 1 data	Absolute change	Percent change
105 L	Lace Asserted 247 December of Conital Check (professed)			Attachment 14		0	2016 data in Settlement model	Projection value minus 2017 Projection (as-filed)	Change over 2017 Projection (as-filed)
	Less Account 217 Reacquired Capital Stock (preferred) Account 207 Premium on Preferred Stock			Attachment 14 Attachment 14		0	0	0	n/m n/m
	Account 207 Fremium on Freierred Stock Account 207-208 Other Paid-In Capital (preferred)			Attachment 14		0	0	0	n/m
	,			Attachment 14		0	0	0	n/m
_	Less Account 213 Discount on Capital Stock (preferred) Less Account 214 Capital Stock Expense (preferred)			Attachment 14		0	0	0	n/m
110	Total Preferred Stock			Sum Lines 104 through 109		2,397,600	2,397,600	0	0.00%
111	Preferred Dividend			Attachment 14 (Er	ter positive)	161,902	161,902	0	0.00%
•	8			· ·	. ,	•			
	nmon Stock Proprietary Capital			Attachment 14		7,497,597,604	7,531,558,737	(33,961,133)	-0.45%
	Less: Total Preferred Stock					2,397,600		(33,901,133)	0.00%
	Less: Account 216.1 Unappropriated Undistributed Subsidiary	Forningo		(Line 110) Attachment 14		2,397,600 116,833,919	2,397,600 139,867,117		-16.47%
_		Earnings						(23,033,198)	
115 <u>L</u> 116	Less: Account 219 Total Common Stock			Attachment 14 Sum Lines 112 through 115		(12,567,851) 7,390,933,935	(11,852,626) 7,401,146,646	(715,224) (10,212,711)	-6.03% -0.14%
_	Total Common Clock			Cum Lines 112 unough 110		1,000,000,000		(10,212,111)	0.1470
117 D	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))		48.80%	48.98%	-0.18%	
	Preferred percent	Preferred Stock	((Line 110 / (Lines 90 + 110 +116))		0.02%	0.02%	0.00%	
119 C	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))		51.18%	51.00%	0.18%	
-		Large Tarre Balt Coat					-		
		Long Term Debt Cost = Long Term Debt Cost /							
120 D	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)		5.21%	5.16%	0.05%	
		Preferred Stock cost =		(
		Preferred Dividends /							
	Preferred Cost	Total Preferred Stock	AL (18)	(Line 111 / Line 110)		6.75%	6.75%	0.00%	
122 C	Common Cost	Common Stock	(Note H)	Fixed		9.80%	9.80%		
123 V	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)		2.54%	2.53%		
	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)		0.00%	0.00%		
	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)		5.02%	5.00%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)		7.5593%	7.53%	0.03%	
127 Inves	estment Return = Rate Base * Rate of Return			(Line 52 * Line 126)		268,785,065	265,454,053	3,331,012	1.25%
Composite	Income Taxes								
Inco	ome Tax Rates								
	FIT = Federal Income Tax Rate		(Note G)			21.00%	35.00%	-14.00%	
	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5		4.54%	4.54%	0.00%	
130 p		(percent of federal income tax deducti		Per state tax code		0.00%	0.00%	0.00%	
131 T		T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT	* FIT * p)} =			24.587%	37.951%		
132 T	T / (1-T)					32.602%	61.163%		
	Adjustment Amortized Investment Tax Credit - Transmission Related			Attachment 5		(003 600)	(1,150,336)	156,646	13.62%
	TC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))		(993,690) (1,317,657)	(1,853,915)	536,259	28.93%
135 Inco	ome Tax Component =	(T/1-T) * Investment Return * (1-(WCL	.TD/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]		58,160,318	107,834,389	(49,674,072)	-46.07%
136 Tota	al Income Taxes			(Line 134 + Line 135)		56,842,661	105.980.474	(49,137,813)	-46.36%
100 1014	ui illoonio i unoo			LINE TOT I LINE 100)		30,042,001	100,000,474	(+0, 107,010)	70.5070

Summary

Appendix A - Formula Rate

			2018 Projection	2017 Projection (as-filed)		
Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data Projection	2016 Form 1 data 2016 data in Settlement model	Absolute change	Percent change
137 Net Property, Plant & Equipment		(Line 32)	4,710,719,569	4,637,294,898	Projection value minus 2017 Projection (as-filed) 73,424,671	thange over 2017 Projection (as-filed
138 Total Adjustment to Rate Base		(Line 51)	(1,155,054,331)	(1.110.547.025)	(44.507.306)	-4.01%
139 Rate Base		(Line 52)	3,555,665,237	3,526,747,873	28,917,365	0.82%
		## 			(2)	/
140 Total Transmission O&M		(Line 75)	73,560,167	75,595,793	(2,035,626)	-2.69%
Total Transmission Depreciation & Amortization		(Line 83)	113,555,399	111,477,279	2,078,121	1.86%
142 Taxes Other than Income 143 Investment Return		(Line 85) (Line 127)	39,067,191 268,785,065	37,145,684 265,454,053	1,921,507 3,331,012	5.17% 1.25%
143 Investment Return 144 Income Taxes		(Line 127) (Line 136)	266,765,065 56,842,661	105,980,474	(49,137,813)	-46.36%
144 IIICOITIC TAXES		(Line 130)	30,042,001	103,300,474	(43,137,013)	-40.3076
145 Gross Revenue Requirement		(Sum Lines 140 to 144)	551,810,484	595,653,284	(43,842,800)	-7.36%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 146 Transmission Plant In Service		(Line 15)	6.222.285.657	6.051.719.907	470 565 750	2.82%
	A1 (D	()	-, ,,	-1 1 -1	170,565,750	
147 Excluded Transmission Facilities	(Note J)	Attachment 15	170,890,310	244,927,582	(74,037,272)	-30.23%
148 Included Transmission Facilities		(Line 146 - Line 147)	6,051,395,347	5,806,792,325	244,603,022	4.21%
149 Inclusion Ratio		(Line 148 / Line 146)	97.25%	95.95%		
150 Gross Revenue Requirement		(Line 145)	551,810,484	595,653,284	(43,842,800)	-7.36%
151 Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,655,432	571,545,770	(34,890,338)	-6.10%
Revenue Credits						
152 Revenue Credits		Attachment 3	92,982,484	132,780,097	(39,797,613)	-29.97%
153 Net Revenue Requirement		(Line 151 - Line 152)	443,672,948	438,765,673	4,907,275	1.12%
		(======================================	,	,,	.,,,	,,
Net Plant Carrying Charge						
154 Gross Revenue Requirement		(Line 150)	551,810,484	595,653,284	(43,842,800)	-7.36%
155 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509	4,539,652,249	71,810,260	1.58%
156 Net Plant Carrying Charge		(Line 154 / Line 155)	11.9661%	13.1211%		
Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	9.6506%	10.8158%		
Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.5893%	2.6338%	-0.04%	
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	224,218,757	1,964,001	0.88%
160 Increased Return and Taxes		Attachment 4	349,760,384	400,422,047	(50,661,662)	-12.65%
Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	575,943,142	624,640,803	(48,697,661)	-7.80%
162 Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,611,462,509	4,539,652,249	71,810,260	1.58%
Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	12.4894%	13.7597%		
Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	10.1739%	11.4543%		
165 Net Revenue Requirement		(Line 153)	443,672,948	438,765,673	4,907,275	1.12%
166 Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167 Transmission Incentive Credit		Attachment 7	3,701,442	4,597,903	(896,461)	-19.50%
168 Interest on Network Upgrade Facilities		Attachment 5	1,468,174	1,047,559	420,615	40.15%
Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	448,842,564	444,411,135	4,431,429	1.00%
Network Service Rate						
170 12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,017	13,875	142	1.02%
171 Rate (\$/MW-year)		(Line 169 / 170)	32,021	32,029	(8)	-0.03%
172 Network Service Rate (\$/MW-year)		(Line 171)	32,021	32.029	(8)	-0.03%
112 HOLHOLK COLVIDO RAIO (WINNY YOU!)		(LIIIO 171)	32,021	32,029	(6)	-0.03/0

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.

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

2018 Projection

Shaded cells are inputs	Notos	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
Shaueu cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 x 120) + (.4000 x 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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 \$87,600,937 \$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

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

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220 720.50	60 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	82 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	00 Bonus Liab. Elec Cash Basis (2.5 mos)	79,823	0	0	0		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 720.20	00 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	00 Severance Accrual - Cash Basis	320,811	0	0	0		Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.30	00 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.
	00 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.
	80 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.
	50 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 720.55	50 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.8	30 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0		Accrued post-retirement liabilityies 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 720.80	00 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.8	10 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.83	20 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.
201402 120.02	The fooders Elability	0	0	0	0	0	
FAS 133 Derivatives		0	0	0	0	0	
		29,074,300	29,074,300	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 415.83	39 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0		Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	s:	0	0	0	0	0	
287206 415.7	10 RL - WA Accelerated Depreciation	1,063,340	1,063,340	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.

EST Program of the Contract Est Program of the Contrac						
Part	287209 705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	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.
1,277.76 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76 1 1,277.76	297742 705 245 PL OB Direct Access 5 V. Octout	199,163	199,163	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.
CALLEGO CALL		1,377,710	1,377,710	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
12,737 76,527 10,527 1	287225 605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	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-
1,209,70 1,209,70				0	0	Regulatory liability established to record UT solar Feed in Tarriff.
18.03.07 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.06 18.04.07 18.04.07 18.04.06 18.04.07				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
1,808,865 1,80		3,363,876	3,363,876	0	0	Regulatory liability established to record WA Def NPC.
207233 705.15 R. Deferred Excess NPC - CR - noncurrent 0	287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	,,,,,,		0	0	
## STATES TOP AT STATES Noncement Reclass Other Insurance reserved and intervent feet to liabilities where in the time of the condition system of the time of the condition system of the condition of the condition system of the condition of the condition system of the condition system of the condition of the condition system of the condition of t	287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	7,608,767	7,608,767	0	0	power costs in Oregon pursuant to an energy cost adjustment mechanism.
287238 705.420 RL - CA GHG Allowance Rev	287237 705.755 RL-Noncurrent Reclass-Other	0	0	0	0	insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287253 705.000 Rs CM 2012 GRC Grewbach .	287238 705.420 RL - CA GHG Allowance Rev	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
287253 705.400 Reg Lia - OR Inj & Dam Reserve	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.
287255 705.451 Reg Lia - OR Property Ins Reserve 210.850 210.850 0 0 Regulatory liability used to record the Oregon allocation of storm properly damage recovered cellum incurred. 287257 705.451 Reg Lia - OR Property Ins Reserve 210.850 210.850 0 0 Regulatory liability used to record the liab allocation of storm conserved damage recovered learns focus or conserved records or conserved damage recovered learns focus or conserved records or cons	287253 705 400 Reg Lia - OR Ini & Dam Reserve	3,332,911	3,332,911	0	0	Regulatory liability used to record the Oregon allocation of injury and
20,856 210,856 210,856 0 0 Regulatory liability used to record the Idaho allocation disturbulation of storm-recovered in excess of insurances claims and the storm of the storm		0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
1,177,557 1,177,557 1,177,557 0 0 0 Regulatory liability used to record the Uthan Ideation of storm croperty dranage recovered in excess of insurances claims incompanies and control of the control of th		210,859	210,859	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
33,666 33,666 33,666 0 0 Regulatory liability used to record the Wycming allocation of sold related properly damage recovered in excess of insurance claim incurred. 1,000 1,0		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.
287262 100.100 RLTC		33,666	33,666	0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims incurred.
287268		2,963,801	2,963,801	0	0	0 Income tax gross-up on unamortized Investment Tax Credits pursuant to
154,906 154,906 154,906 0 0 Regulatory Lability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included rates and Utah's allocation of the actual REC revenue received Company. 198,605 198,605 0 0 Regulatory Lability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue received Company. 198,605 198,605 0 0 Regulatory Lability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue received Company. 198,605 198,605 0 0 0 Regulatory Lability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue received Company. 198,605 198,605 0 0 0 0 Regulatory Lability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue received Company. 12,913 12,913 0 0 0 0 0 0 0 0 0		175,610	175,610	0	0	Regulatory liability for a Wyoming revenue requirement adjustment
287272 705.337 RL - Sale of REC - WY - Noncurrent 287274 705.261 RL - Sale of RECs - OR 287274 705.261 RL - Sale of RECs - OR 104,188 104,188 0 0 0 Regulatory liability established to record OR REC's. 287284 610.147 Reg Liability-Other - Balance Reclass 0 0 0 Regulatory liability used to record the Oregon allowed deferral or 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 predoming registration from the Energy Trust of Oregon (ETO) for energy efficient frequency (100,363) (100,363) 0 0 Regulatory liability established to consolidate small inactive Ore specific regulatory balances, which are then amortized into bool per approved rate order or tariff.			·	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.
287274 705.261 RL - Sale of RECs - OR 104,188 104,188 0 0 0 Reclass of miscellaneous regulatory assets/liabilityies that have 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 or 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 predoming remitted to the Energy Trust of Dregon (ETO) for energy efficiency for energy flightly established to consolidate small inactive Ore specific regulatory balances, which are then amortized into book per approved rate order or tariff.	287272 705,337 RL - Sale of REC - WY - 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
287284 610.147 Reg Liability-Other - Balance Reclass 0 0 0 0 0 0 Regulatory liability used to record the Oregon allowed deferral or 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 predomin remitted to the Energy Trust of Oregon (ETO) for energy eligible to consolidate small inactive Ore specific regulatory liability established to consolidate small inactive Ore specific regulatory liability established to consolidate small inactive Ore specific regulatory balances, which are then amortized into bool per approved rate then amortized into bool per approved rate order or tariff.		12,913	12,913	0	0	Regulatory liability established to record OR REC's.
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 redomin remitted to the Energy Trust of Oregon (ETO) for energy efficiency Trust of Oregon (ETO) for energy e		104,188	104,188	0	0	
Conservation Charge and related expenses which are predomin remitted to the Energy Trust of Oregon (ETO) for energy efficien (100,363) 0 0 Regulatory liability established to consolidate small inactive Ore specific regulatory balances, which are then amortized into book per approved rate order or tariff.	287288 415.804 RTO Grid West N/R - OR	0	0	0	0	
specific regulatory balances, which are then amortized into book 287304 610.146 OR Reg Asset/Liab Cons specific regulatory balances, which are then amortized into book per approved rate order or tariiff.	287299 705.265 RL - OR Energy Conserv Chrg			0	0	Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency
	287304 610.146 OR Reg Asset/Liab Cons			0	0	
852,229 0 0 Regulatory liability used to record the depreciation/accretion ass 287312 105.402 ARO Reg Liabilities 852,229 with FAS 143 asset retirement obligations.	287312 105.402 ARO Reg Liabilities	852,229	852,229	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.

	446,030	446,030	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					fixed monthly payment from BPA. The payment is deferred as a credit in
	0	0	0	0	O Regulatory liability established for imputed revenue associated with a the
					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
					variable contract rate.
207220 040 FCO CMUD Descent legislation LIT					
287320 910.560 SMUD Revenue Imputation-UT	23,542	23,542	0	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through 287389 610.145 RL- DSM Balance Reclass	1,671,552	1,671,552	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287438 415.800 RTO Grid West N/R Allowance	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore
OCTION ALE DES DES CALIFORNIA DE NOV					the organization Grid West, an RTO (regional transmission organization).
287439 415.805 RTO Grid West Notes Rec - WY	0	0	0	0	Regulatory asset established for the recovery of the Idaho allocated
	ŭ	ŭ	ŭ	, and the second	portion of costs incurred to explore the organization Grid West, an RTO
287440 415.806 RTO Grid West Notes Rec - ID					(regional transmission organization).
287441 605.100 Trojan Decom Cost-Regulatory Asset	2,061,769	2,061,769	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the
201441 000, 100 Hojan Decom Cost-Neguratory Asset	0	0	0	0	Regulatory asset established for incremental costs associated with the
					implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs	000.004	600.004		0	Bill 1149.
	600,284	600,284	U	U	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine					through bill credits.
	761,145	761,145	0	0	Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	966,416	0	0	customers which are then granted to qualifying low income recipients Regulatory liability established to record revenues received from
	900,410	900,410	U	· ·	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	Regulatory liability established to record revenues received from
	96,007	98,007	U	O .	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	U	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					
COTATO TO STORE DIVIDING BUILDING HIT	2,558,143	2,558,143	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	Regulatory liability established to record revenues received from
20/4// /US.2/4 KL - Blue Sky Program ID	214,116	214,116	0	0	Regulatory liability established to record revenues received from
		,,			customers participating in the company's Blue Sky renewable energy
287478 705.275 RL - Blue Sky Program WY					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	Regulatory liability established to record Oregon's share of the deferral of
	.,,	1,000,100			decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre					January 1, 2014.
	(2,523)	(2,523)	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre					rates on January 1, 2014.
State Carryforwards	0	0	0	0	0
287280 DTA State Charitable Contribution Limit	310,658 79,743,358	310,658 79,743,358	0	0	O Charitable contribution carryforward for state income tax purposes.
	79,743,358	79,743,358	U	o de la companya de l	State net operating loss carryforward for income tax purposes.
207427 DTA Net Conveiling Long Corp forward Class					
287437 DTA Net Operating Loss Carryforwrd-State	(28,018,906)	(28,018,906)	0	0	Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	(20,010,500)	(20,010,000)	· ·		state net operating loss carryforward.
	2,104,918	2,104,918	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	2,136,632	2,136,632	0	0	(BETC's). Oregon state income tax credit carryforward.
	2,130,032	2,130,032	U	· ·	oregon state income tax credit carryrorward.
287491 DTA BETC Purchased Credits					
	837,770	837,770	0	0	Book-tax difference related to the Gain on purchased Business Energy
287497 DTA BETC Purchased Gain					Tax Credits.
287491 DTA Idaho ITC Carryforward	11,489,339	11,489,339	0	0	Idaho state income tax credit carryforward.
	181,414	181,414	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	Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	316,327	316,327	0	Ö	California state income tax credit carryforward.
	0	0	0	0	0
	0	0	0	U	
Loss Contingencies					
					•

287970 415.815 Ins Rec Accrual	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	Accrued liability related to USA Power.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages		0	V	o o	damage expense.
	0	0	0	0	0
	0	0	0	0	0
A B		0	Ŭ	· ·	
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	0	0	0	0	Statement No. 143.
Other Deferred Assets: 287210 505.115 Sales & Use Tax Audit Exp	95.248	95,248	0	0	Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	95,248 158.129	95,248 158,129	0	0	O Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	1,753,017	1,753,017	0	0	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	331,401	331,401	0	0	 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	 Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	Valuation allowance against items that may not be realized before they expire.
	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
287289 425.130 Rogue River-Habitat Enhance	390,071	390,071	0	0	period of 9 years for habitat enhancement. O Accrued liability associated with the acceptance of the Lewis River FERG
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. O Accrued liability used to defer credits for book purposes that are receive
287297 505.155 Deferred Revenue - Citibank					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.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	O 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	Accrued liability for refundable cash deposits received from customers
287338 415.110 Def Reg Asset-Transmission					who wish to reserve transmission line services. These deposits are full refundable. The deposits are recognized as income when the service contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	 Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the us of transmission facilities in the Foote Creek area of Wyoming.
	0	0	0	0	O Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amont of W	0	0	0	0	not be recovered. Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab 287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	Company. 0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	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	1,100,625 9,410,239	1,100,625 9,410,239	0	0	Accrued liability for prepaid rents on company owned utility poles. Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt	6,395,892	6,395,892	0	0	FERC license for habitat enhancement. O Accrued liability associated with the acceptance of the North Chipqua
287392 425.120 Bear River Settlement Agreement	303,841	303,841	0	0	license for various settlement obligations. Ol Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances			U	Ü	Center leased by PacifiCorp will be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	1,231,523	1,231,523	0	0	 Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	3,231,000	3,231,000	0	0	 Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	0	 Accrued liability for royalty payments to the Mineral Management Service on coal production.

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	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		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		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

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

(306,993,377)

(306,993,377)

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
- 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	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	L. officer
Account 282		Related	Related	Related	Related	Justification
287605 105.147 §1031 Exchange	(172,878)	(172,878)	0	0		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind of 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 0 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 0 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 0 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		O Book-tay difference for book depreciation

				_		
287605 105.470	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are
287605 105.146	Capitalization of Test Energy	5.238.233	5,238,233	0	0	received/earned for power produced by generating plants during the
287605 105.146		(24,078,328)	(24,078,328)	0	0	construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
207003 103.137	Capitalized Depreciation	(24,070,320)	(24,070,320)	U	0	Book-tax basis difference related to the amount of labor costs capitalized
287605 105.100	Capitalized labor and benefit costs	24.587.422	24.587.422	0	0	0 to fixed assets.
201000 100.100	Capitalized labor and zerion code	2 1,007 ; 122	2 1,007 ; 122			Book-tax basis difference related to the amount of labor overhead costs
287605 105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	O capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets	0	50,466,876	Ó	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.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.222	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.223	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	o and General Electric Credit Corp for the Cholla generation plant.
						Book-tax basis difference for coal mine development costs, which are
						capitalized for book purposes. For income tax purposes, 70% of coal
007005 405 405	Ovel With Development	(4,834,889)	(4.024.000)	0	0	mine development costs are deductible in the year incurred and the
287605 105.165	Coal Mine Development	(4,034,009)	(4,834,889)	U	U	0 remaining 30% are capitalized for tax and amortized over 60 months. 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
287605 105.170	Coal Mine Extension Costs	(5.858.660)	(5,858,660)	0	0	0 purposes the costs are deductible in the period paid or incurred.
201003 103.170	Out with Extension Outs	(0,000,000)	(0,000,000)	U	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	o currently deductible for income tax purposes.
20.000 100.100	- Samuel Land Journal of Strong Stron	(55., .01)	(55., 761)			Eagle Mountain contract liabilities not currently deductible for income tax
287605 105.151	Contract LiabilityBasis Adj - Eagle Mountain	(2.007.594)	(2.007.594)	0	0	0 purposes.
287605 105.131		314,856,558	314,856,558	0	0	Book-tax basis difference related to contributions in aid of construction.
207000 105.130	Contribution in Aid of Constituction	314,000,058	314,000,558	U	0	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605 105.175	Cost of Removal	(263,071,040)	(263,071,040)	0	0	0 for income tax purposes in the year paid and incurred.
20.000 100.170		(200,071,040)	(200,071,040)	· ·	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
287224 145.030	CWIP Reserve	582,847	582,847	0	0	o reserve is established, CWIP Reserve.
						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
287605 105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	capitalization of interest on debt.
						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
287605 105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 105.139	Equity AFUDC	(102.660.353)	(102,660,353)	0	0	O capitalization of interest on debt.
207003 103.139	Equity Ai ODC	(102,000,000)	(102,000,333)	U	0	PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928 425.310	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	0 Financial Accounting Standard 143.
287605		0	0	0	0	Current federal benefit of interest on corrections.
287605 105.125		(6,570,492,708)	(6,570,492,708)	0	0	Book-tax difference for tax depreciation.
287605 105.152		(85,512,735)	(85,512,735)	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605 105.129	Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0 adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment,
	NE 0 () 0 4705 51 11		(100 45 11			50% of which is deductible in the period paid and incurred for income tax
	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0 purposes.
287929 105.460	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	Regulatory liability related to removal costs.
287740 110.200	Percentage Depletion - Temp	_	^	_	^	Book-tax difference related to different methods for computing deductible
207740 110.200	i dioditage pepietion - Temp	U	0	U	0	Deriodic depletion for book and tax purposes. 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
287605 320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	O capitalized for book purposes.
		(1,0 10,200)	(,,)	·		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
287648 100.120	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 100.110	RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0 differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980 Exchanges pursuant to the income tax normalization rules.
	B. J. (2000) 2000 E. J. (1) (1) (1) (2) (2)					Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	Exchanges pursuant to the income tax normalization rules.

					De des l'écotions de allution controls de l'éties des relation faux FEDO
207005 AOF 404 Paulos to Pullation Control Facilities Propositation	306.993.377	306.993.377	0	0	Reclassification of pollution controls facilities depreciation from FERC 0 account 282 to FERC account 281.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	300,993,377	306,993,377	U	U	
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473,513)	(473,513)	0	0	0 PAC-E-13-04).
207221 410.000 NE CONTRO ORIGINAL TO THE CONTROL OF THE CONTROL OR	(470,010)	(470,010)	•		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
007000 MF 004 PL Outer Outer Propositioning HT	(3.425,271)	(3,425,271)	0	0	a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	U	U	0 035-200).
					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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
					(
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238.585.871)	(238,585,871)	0	0	0 they are paid and incurred.
201000 100.120 000. 4010 Augustinent - Nepair Deutstion	(200,000,071)	(200,000,071)	U	U	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
200000000000000000000000000000000000000	(0	(0			solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
Rounding	(3)	(3)			
Subtotal - p275	(4.518.977.543)	(3,220,349,931)	(1,074,944,574)	15.511.710	(239,194,748)
Subtotal - pz / p Subtot	(261.127.630)	(261,127,630)	(1,074,944,374)	13,311,710	(200,104,140)
Less FASB 106 Above if not separately removed Less FASB 106 Above if not separately removed	(201,121,030)	(201,121,030)	0	0	0
	(4.057.040.040)	(2.050.222.224)	· ·	U	(220.40.4.740)
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

С D E F G Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 283 FERC 283 - Regulatory Assets Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 287847 415.423 Contra RA - PP&E Deer Creek Regulatory asset used to record a contra regulatory asset for Deer Creek 18.277.019 18,277,019 287849 415.424 Contra RA - Deer Creek Abandonment abandonment. Regulatory asset to record CA contra regulatory asset for Deer Creek 814,151 814,151 287841 415.411 Contra RA - Deer Creek Abandonment - CA abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek 287842 415.412 Contra RA - Deer Creek Abandonment - ID 315,696 315,696 Regulatory asset to record OR contra regulatory asset for Deer Creek 287843 415.413 Contra RA - Deer Creek Abandonment - OR 1,444,022 1,444,022 Regulatory asset to record UT contra regulatory asset for Deer Creek 2,513,898 2,513,89 287844 415.414 Contra RA - Deer Creek Abandonment - UT abandonment.

Regulatory asset to record WA contra regulatory asset for Deer Creek 415.415 Contra RA - Deer Creek Abandonment - WA 3,651,735 287845 0 abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287851 415.417 Contra RA - UMWA Pension - CA	687,890	687,890	0	0	o regulatory asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o 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	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
" " '	, , ,		0	, ,	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon
					customers from the BPA. Qualifying customers, such as those who meet
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	specified reductions in energy use during peak hours, are rewarded with 0 a credit to their bill. Moved from 2014 account 137332.
-		, , , , ,			Balancing account to record the program costs for the conversion of
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	master metered mobile home parks to direct utility service. Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0 decommissioning.
					Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	o rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0 time the plant was acquired and first reflected in rates. Regulatory asset established for the costs incurred to acquire the Cholla
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	o	generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	O Company.
					Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	O Company.
					Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	Service Company.
					Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0 adjustment recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	1.868.309	1.868.309	0	0	Regulatory assett established to record a contra regulatory asset for the o curtailment gain/loss on the elimination of the cash balance option in the
DESCRIPTION OF THE OWNER	1,000,000	1,000,000	•		Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	o	Deferred Excess NPC.
		, , , , ,			Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0 power costs in Idaho pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 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	Regulatory asset established for noncurrent portion of recoverable net 0 power costs in Wyoming pursuant to a power costs adjustment
201000 - 10.014 IVI - Deletien Evesso M. O - M. I. 03 & VIII - IMPROPRIET	(1,080,086)	(1,095,086)	U	U	Regulatory asset established for the Utah allocated share of evaluator
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	0	fees and costs related to a request for proposal for new generation.
·	0	U	U	U	Regulatory asset/liability established to record funding for qualifying
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	intervenors that are collected from customers through California rates. Regulatory asset/liability established to record funding for qualifying
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)		0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Oregon rates.
"			U	U	Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	0	0	overburden costs pursuant to a regulatory order.
				•	-M /

					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	Regulatory asset established to record Idaho's share of the deferral of
					increased depreciation due to the implementation of new rates on
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	0 January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(704.608)	(704.608)	0	0	increased depreciation due to the implementation of new rates on January 1, 2014.
207902 413.921 KA - Depreciation increase - Otali	(704,000)	(704,008)	0	0	Regulatory asset established to record Wyoming's share of the deferral
					of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	Use January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
	(1,10.1,10.1,10.1,10.1,10.1,10.1,10.1,10	(1,011,000)			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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159,713,363)	(159,713,363)	0	0	o income.
					Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	required by the state of Washington on certain non-property related temporary book-tax differences.
201340 TOU. TOU TA - Effects of Ivatemaning - WA Flowindown	0	0	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
287840 415.410 RA - Energy West Mining	(96.007.511)	(96.007.511)	0		Company filed a deferred accounting application with the applicable state of commissions.
207040 415.410 KA - Energy West Mining	(96,007,511)	(96,007,511)	<u> </u>	0	Regulatory asset established to record costs incurred for environmental
					clean-up, which are amortized over a ten-year period for state regulatory
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	0	0 purposes.
					Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow
287591 415.301 RA - Environmental Costs - WA	635,797	635,797	0	0	0 deferred treatment.
					Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	associated with pension liability. Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	0 associated with post-retirement benefits liability.
	(0,0.0,000)	(0,0.10,000)			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.
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	0
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	plant.
					The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	0
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
					associated with damages sustained at the Lake Side generating plant.
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	0	O damages on outages at Naughton 2 that are being returned to Wyoming
. "	(00,024)	(00,024)			Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 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.
257577 17570 197 1980gHoff Offic #0 000to 10		0	0	3	Book-tax difference associated with Pollution control project costs - UT.
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	Book-tax difference associated with Pollution control project costs - WY.
287977 415.815 RA - Naughton Unit #3 Costs - WY 287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	O 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
					Reclass of miscellaneous regulatory assets/liabilityies that have flipped
207042 420 442 DA Other Deleges Beelege	(404.400)	(404.400)			to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	U	Regulatory asset established for the Utah allocated share of a pension
					measurement date change transitional adjustment recorded in December
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46)	Regulatory asset established as an offset to the increase in post-
201912 320.203 RA - POSI Employment Costs	(0.31,466)	0	U	0 (831,46)	6) employment obligations. Asset accrued for required debt, amortized for book purposes over the
					remaining life of the original issuance, or over the life of the new
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	0	o recorded in December 2008.
	(, 1)	(- , - , -)		· · · · · · · · · · · · · · · · · · ·	

				T.	
					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008.
					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
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being prepaired.
201119 413.000 KA - Fowerdate Decommissioning	0	0	0	0	Regulatory asset established for the unrecovered portion of the
					Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	0 rather than being repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Washington. The Powerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	severely damaged by flooding and the related debris flow and is being
267000 413.004 KA - Fowerdate Decontrinissioning - WA	0	· ·	0	0	removed rather than being repaired. Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 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 0 2014 to record Utah's portion of redemption cost.
		,			Reg Asset established to record Washington's portion of stock
					redemption costs.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	0
287932 415.894 RA - REC Sales Deferral - CA	0	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases
201902 410.084 RM - NEO Gales Deletial - OM	0	0	0	0	in compliance with the Renewable Portfolio Standard (RPS). Regulatory asset established for noncurrent portion of deferral of Oregon
					prepaid renewable energy creidt purchases for Renewable Portfolio
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	Standard compliance and the related interest income. Regulatory asset established for the noncurrent portion of Utah
					renewable energy credits included in rates that differ from actual
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
					difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 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 or renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS) 0 compliance and the related interest income - non state specific.
20002 TOOTO TOT AT O COMPILATION OF A CO	(120,000)	(120,000)		, and the second	Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
207071 413.000 IVA - Solari eeu-iii Taliii Delettai - OK - Noncultetik	(2,104,901)	(2,104,901)	0	0	Regulatory Asset established based on CA Decision 16-03-015 which
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0		provided for a surcharge to recover \$545,000 of costs recorded related to
267600 415.655 RA - Storin Damage Deterral - CA	(74,694)	(74,694)	0	0	0 a storm in California. Commission authorized regulatory asset/liability for the difference
					between revenue requirement calculated using estimates for a certain tax
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	0 deduction and revenue requirement calculated using the amounts Regulatory asset established for Utah portion of liquidated damages
					payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	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
287878 415.406 RA - Utah ECAM	0	0	0	0	0 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. Regulatory asset established for the Washington disallowed portion of
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	0	0 AFUDC on the Colstrip #3 generating plant.
					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
207070 700 044 DA Amort Tou DD Adi CA			_		prescription drug post-retirement benefits was limited by the Patient
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	U	 Protection and Affordable Care Act of 2010. Regulatory asset established for the Idaho allocated portion of a one-time
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	0 Commission (WUTC).
					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
ATTEN - TO A 10 - D. M T. D. M. 10 D.					prescription drug post-retirement benefits was limited by the Patient
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	U	Protection and Affordable Care Act of 2010. Regulatory asset established for the Utah allocated portion of a one-time
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	0 adjustment to income tax expense related to the deductibility of
					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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010. Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	(2,717,497)	(2,717,497)	0	0	the settlement loss on retiree medical obligations.

			•	•	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
	(2.00)	(07.000)			Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Opost-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	related property damage recovered in excess of insurance claims 0 incurred.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)			Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain 0 financial instruments be valued at FMV for book purposes.
287649 730.170 RA - FAST33 Unrealized Galin/Loss 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 0 regulatory asset for frozen derivative.
FERC 283 - Other	(51)151)551)	(0.1.0.100.)	-		
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 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 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 o 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 0 anticipated injury and damage expenses.
	(1-)1-1-1	(1-11-0-11-0-1			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425,280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
		, , , , ,			Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0 and Amoco for the 500 Kvi Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	0 purposes over a period of 12 months or less. Regulatory asset accrued for prepaid surety bond costs (e.g.,
287909 210.195 Prepaid Surety Bond	0	0	0	0	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.
			0	0	Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	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.
					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
207007 400 440 DA Calas ITC Davis Adjustment Committee	(00 =0 1)	(00.50.0)			solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	O for that difference. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	(Prospects 1, 2, & 4) FERC license, Pacificorp is onligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,101)	(.,101)			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	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 0 not apply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379.600)				Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379.600)
201039 910.935 Uniteatized GatilyLoss from Frauling Securities	(379,600)	C	0	0	(3/3,000)

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.
207217 910.937 ETH Walk to Wikt Galli/Loss	(217,130)	0	U	0		
			_	_		Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	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 to the Volumes C & D are included in 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

				Gas, Prod., Dist.,	Transmission			
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
4	ADIT-282	Sch. 282 Below	(4,401,312,256)	(3,048,176,466)	(1,126,053,513)	19,603,379	(246,685,656)	
1					(1,120,053,513)	19,003,379	(240,000,000)	
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 a	and average of Lines 8 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

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.414 Accrued	Retention Bonus	393,386	0	0	0	·	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		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - n	on current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus L	iab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		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	d Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severar	ice Accrual - Cash Basis	308,679	0	0	0		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		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation	n Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0		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		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	2 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued	CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
	I Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies 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	B Pension Liability	20,233,243	20,233,243	0	0		Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158	B Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158	3 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 00 707	05,000,707	0	0	0	Harry Control desired in the section and the section of the FAOR Objects and No. 400
287336 730.120 FAS 133	B Derivatives - Book	25,620,787	25,620,787	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 NonCur	r 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 Inco	me Tax Property Flowthru	462,646,929	462,646,929	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 Inco	me Tax Property Flowthru - PMI	3,103,210	3,103,210	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	O 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
287191	705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192	705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
		3,929,552	3,929,552	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287193	705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0		income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283 RL Excess Deferred Income Taxes - UT	7,367,645	7,367,645	U	o o	O 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.
		369,175	369,175	0	0	O 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
287195	705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287196	705.285 RL Excess Deferred Income Taxes - WY	4070	4.070			income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	U	U	O 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.
287198	320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710 RL - WA Accelerated Depreciation	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.
		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
287209 287212	705.266 RL - Energy Savings Assistance (ESA) - CA 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
		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
287213 287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	credit to their bill. O This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287229	705.527 RL CA Solar Feed-in Tariff - NC	267,361 1,942,110	267,361 1,942,110	0	0	Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,542,110	1,342,110	0	Ů	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.
287231	705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - 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.
287233	705.515 RL - Deferred Excess NPC - OR - 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.
		60,836	60,836	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance,
287237	705.755 RL-Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.420 RL - CA GRIG Allowance Rev 705.600 RL - OR 2012 GRC Giveback	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	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Reg Lia - OR Property Ins 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.
287257	705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY	103,587	103,587	0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287262	100.100 RL ITC	671,331	671,331	0	0	Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection (IRC).
287268	415.706 RL - 50% Bonus Tax Depr - WY	359,577	359,577	0	U	related to bonus tax depreciation.

	-1	-			
	0	0	0	0	O 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
287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	Company. Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287272 705.337 RL - Sale of REC - WY - Noncurrent 287274 705.261 RL - Sale of RECs - OR	0	0	0		rates and Wyoming's allocation of the actual REC revenue received by Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. O Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424			West, an RTO (regional transmission organization).
	927,424	927,424	U	U U	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly
287299 705.265 RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	remitted to the Energy Trust of Oregon (ETO) for energy efficiency Regulatory liability established to consolidate small inactive Oregon
	(00,200)	(00,200)	· ·	Š	specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities	158,111	158,111	0	0	with FAS 143 asset retirement obligations. O NW Power Act is funded by Bonneville Power Administration (BPA).
COTOLO TIL TOO NAMED WAS AS AND THE	100,111	100,111	· ·	Ŭ	Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
201020 010.000 01100 NOVORIGO IMPAGAGORIO VI	47,527	47,527	0	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through					taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/309 010.140 KE-DSW Balance Reciass	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
287438 415.800 RTO Grid West N/R Allowance					the organization of Grid West, an RTO (regional transmission organization).
	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
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0		(regional transmission organization). Regulatory asset/liability established for the Asset Retirement Obligation
	1,320,404	1,320,404	0	o o	(ARO) Liability representing future reclamation costs associated with the
287441 605.100 Trojan Decom Cost-Regulatory Asset					decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs					Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. O Regulatory liability established to record revenues received from
200.00	300,024	300,024	· ·	Ŭ	customers which are then granted to qualifying low income recipients
287453 610.143 RL - WA Low Energy Program	525,706	525,706	0	0	through bill credits. O Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR	05.077	05.077			
	65,377	65,377	U	U	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates.
, ,	68,835	68,835	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	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	10.001	40.004			
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates.
The state of the s	106,242	106,242	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	Regulatory liability established to record Oregon's share of the deferral of
20740C 445.02C PL Dong	330,300	000,000	· ·	, in the second	decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre	(1,635)	(1,635)	0	0	January 1, 2014. Regulatory liability established to record Washington's share of the
287487 415.927 RL - Depre					deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848 320.281 RA - Post Retirement Settlement Loss	(1,679,193)	(1,679,193)	0	0	0 Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - POSI Remement Dettiernent Luss					the settlement loss on retiree medical obligations.

287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	0 Regulatroy 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	(10,938)	(10,938)	0	0	Requical setulenters used of the setulenters of the post-retirement medical settlement loss.
	(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
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	recorded in December 2008. O Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	recorded in December 2008. Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards	0	0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008. 0
287280 DTA State Charitable Contribution Limit	297,073	297,073	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	79,251,025	79,251,025	0	0	State net operating loss carryforward for income tax purposes.
287449 DTA Federal Detriment of State NOL	(16,705,101) 2,105,655	(16,705,101) 2,105,655	0	0	O Federal income benefit for the deduction state taxes associated with state net operating loss carryforward. O Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	2,100,000	2,100,000	· ·	Ĭ	(BETC's).
287491 DTA BETC Purchased Credits	1,970,028	1,970,028	0	0	Oregon state income tax credit carryforward.
287497 DTA BETC Purchased Gain	780,629	780,629	0	0	0 Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	14,649,480	14,649,480	0	0	Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward	239,545	239,545	0	0	Colorado state income tax credit carryforward.
2872/5 DTA AZ State Tax Credit Carryforward 287281 DTA CA AMT Credit Carryforward	384.459	0 384.459	0	0	O Arizona state income tax credit carryforward. California state income tax credit carryforward.
Loss Contingencies	304,459	304,459	0	0	O Camornia State income tax credit carrylorward.
	(632,412)	(632,412)	0	0	Accrued liability established reserves (contingent liabilities) for
287970 415.815 Ins Rec Accrual 287498 425.140 USA Power Accrual	0	(002,412)	0	0	anticipated injury and damage expenses. O Accrued liability related to USA Power.
	2,097,050	2,097,050	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages					damage expense.
Asset Retirement Obligations	0	0	0	0	0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	49,995,035	49,995,035	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Office Deferred Assets.	(15,159,758)	(15,159,758)	0	0	Valuation allowance against state income tax credits that may not be
287100 Valuation Allowance for State Credit DTA	(10,100,100)	(10,100,100)	· ·	Ĭ	realized before they expire.
201700 Validation, inclination of clade ordate 211	(230,518)	(230,518)	0	0	Accrued liability established to reserve for accounts receivable for which
287199 220.101 Bad Debt	(200,010)	(===,=,=)	Ĩ		collection is not expected and for which the accumulated deferred
287210 505.115 Sales & Use Tax Audit Exp	61,707	61,707	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	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	1,498,688	1,498,688	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss 287218 715.805 Eagle Mtn Contract Liab	0	0	0	0	O To record unrealized gains/losses from the long term incentive plan. Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	 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	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites. Valuation allowance against items that may not be realized before they
287270 Valuation Allowance for DTA	(923,916)	(923,910)	U	١	expire.
287289 425.130 Rogue River-Habitat Enhance	0	0	0	0	O Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	O Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
	0	0	0	0	Ol 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
287297 505.155 Deferred Revenue - Citibank					is entitled to the credits.
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	501,567 2,523,216	2,523,216	0	0	O The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit. Unamortized Investment Tax Credits pursuant to IRC Subsection
201321 100.100 110	137,043	137,043	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease	137,043	137,043	U	U	is recognized ratably over the annual service agreement period.
287338 415.110 Def Reg Asset-Transmission	125,199	0	125,199	0	Ol 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.
	2,768,908	2,768,908	0	0	Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis					collection is not expected.
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	Ol Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming. Ol Accrued prepayment from the Redding Joint Powers Financing Authority
287344 715.800 Redding Contract - Prepaid	Ů	0	0	, and the second	transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	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.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						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.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0		Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0	0	Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0	0	Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0	0	Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	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		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		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	В	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	(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	В	С	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	(111,999)	(111,999)	0	C		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

						F. J. J. J. ADIT 6 \$4004.0 4000 F. J.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income 0 tax normalization rules.
		, , , , ,			•	Book-tax difference for the capitalization and depreciation of legal fees
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 ARO Removal Costs	81,024 (25.833,712)	81,024 (25,833,712)	0	0	associated with the re-licensing of specific hydro generation facilities.
20/010	105.403 ARO Removal Costs	(25,633,712)	(25,633,712)	U	U	0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
						Book-tax basis difference for the capitalization of interest for income tax
287704	105.143 Basis Intangible Difference	(1.035.892)	0	0	(1.035.892)	purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
207704	105.143 basis intanginie Dimerence	(1,035,692)	U	U	(1,035,692)	Book-tax difference related to different methods for computing deductible
287753	110.100 Book Cost Depletion	0	0	0	0	operiodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	Book-tax difference related to land sales. Book tay begin difference related to test contribution are
						Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the
287605	105.146 Capitalization of Test Energy	3,393,596	3,393,596	0	0	o 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.
						Book-tax basis difference related to the amount of labor costs capitalized
287605	105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets. Book-tax basis difference related to the amount of labor overhead costs
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0 capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	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. Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0 and General Electric Credit Corp for the Cholla generation plant.
207000	The state of the principality of the County	(1,011,301)	V		(1,011,001)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	o and General Electric Credit Corp for the Cholla generation plant.
						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
287605	105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	oremaining 30% are capitalized for tax and amortized over 60 months.
	·	, , , , ,				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.
287605	105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
207003	103.170 Coal Wille Extension Costs	(3,793,339)	(3,793,339)	0	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605	105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0 currently deductible for income tax purposes.
007005	405 454 Control High To Paris All's Foods Mountain	(714,144)	(714,144)	0	0	Eagle Mountain contract liabilities not currently deductible for income tax
287605 287605	105.151 Contract LiabilityBasis Adj - Eagle Mountain 105.130 Contribution in Aid of Construction	218,846,064	218,846,064	0	0	Upurposes.
207003	103.130 Contribution in Aid of Constituction	210,040,004	210,040,004	0	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605	105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	o for income tax purposes in the year paid and incurred.
						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
287224	145.030 CWIP Reserve	1,063,511	1,063,511	0	0	reserve is established. CWIP Reserve.
						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
287605	105.141 Debt AFUDC	(158,499,395)	(158,499,395)	0	0	capitalization of interest on debt.
						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
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	or result in higher taxable income as compared to book income.
		(5,5.5,510)	(5,5.5,5.10)			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 differenes 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
207005	105 115 Effects of Patemaking Fixed Access Flouthrough	(1.657.867.758)	(4 GEZ 007 750)	_		temporary book-tax differences reverse and result in higher taxable
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1,05/,768/,758)	(1,657,867,758)	0	0	0 income as compared to book income. 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
287605	105.139 Equity AFUDC	(71.386.792)	(71,386,792)	0	0	Internal Revenue Code requires a different formula related to the
20/605	100.109 Equity AFUDG	(77,386,792)	(71,386,792)	0	0	capitalization of interest on debt. PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928	425.310 Hydro Relicensing Obligation	(4,353,420)	(4,353,420)	0	0	0 Financial Accounting Standard 143.
287605	Federal Tax Bonus Depreciation	(4,468,258,225)	(4,468,258,225)	0	0	Current federal benefit of interest on corrections.
287605 287605	105.125 Tax Depreciation 105.152 Tax Fixed Asset Gain/Loss	(4,468,258,225)	(55,958,664)	0	0	Book-tax difference for tax depreciation. book-tax difference related to the disposition of capital assets.
20.000	· · · · · · · · · · · · · · · · · · ·	(22,223,001)	(22,223,001)	·		Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605	105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	o adopted bonus depreciation.

						Book-tax basis difference for qualified advanced mine safety equipment,
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306,514)	0	0		50% of which is deductible in the period paid and incurred for income tax
287929 105.146 Winte Sately Set. 1792 Election 287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0		purposes. Regulatory liability related to removal costs.
Estado Toda Toda Toda Godo	(201,011,000)	(201,011,000)	·			Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	C	periodic depletion for book and tax purposes.
						PP&E book to tax differences for which the accumulated deferred income
200005 405 405 PD25 FIN 40 Polymer	(6,333,516)	(6,333,516)	0	0		tax liablity is expected to be reversed upon audit by the Internal Revenue
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	U	0	C	Service. 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
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	capitalized for book purposes.
						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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	0		reverse and result in higher taxable income as compared to book
2010-to 100-120 Tot Effects of Nationaling Tixed Addeds		•		•		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
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	0	0	differences between book basis and tax basis for the solar arrays.
	000.740		0	•	000.740	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	U	0	293,718	Exchanges pursuant to the income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	C	Exchanges pursuant to the income tax normalization rules.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3,000,100			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	C	account 282 to FERC account 281.
						Book-tax basis difference related to relocation reimbursements, which
						depending on whether or not the benefit of the relocation is for the benefit
287605 105.140 Reimbursements	21,156,038	21.156.038	0	0	0	of the general public may or may not be taxable and depreciable for income tax purposes.
201000 100:140 Telimbulgements	21,100,000	21,100,000		•		Book-tax basis difference for expenditures which are capitalized and
						depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	0	C	deductible in the period they are paid and incurred.
						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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0		a regulatory asset per the Idaho general rate order/stipulation (Docket) PAC-E-13-04).
201221 410.903 NC - Contra-Carbon Decommissioning - 10	(000,700)	(500,700)	•	•		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-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	C	035-200).
						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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	C	order/stipulation (Docket 20000-405-ER11).
						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
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9.518.340	9,518,340	0	0	0	of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
201700 1001722 THE EMODE OF FRANCISCO THIS TO CHAPTER	0,010,010	0,010,010				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 differenes 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
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	C	income as compared to book income.
287313 105.450 RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	Regulatory liability related to removal costs.
						Book-tax basis difference related to safe harbor lease rate differential.
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	0		(Federal ONLY vs. Federal + State).
						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,
	46					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0		they are paid and incurred.
						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
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0		tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	162,913	162,913	0	0	C	periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	C	Book-tax difference related to relicensing cost for Klammath Dam.
Rounding 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	(1,126,053,513)	19,603,379	(246,685,656)	
Less FASB 106 Above if not separately removed	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

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

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

Schedule ADIT-283

Part	Schedule ADIT-283	_	_	_	_	_	_
Part	A	В	C Gas Prod	D	E	F	G
		Total	,	Transmission	Plant	Labor	
Proceedings			Related	Related	Related	Related	Justification
Page							
1975 141-20	FERC 283 - Regulatory Assets						Description county and to record a section DD9 F account within all astric
1975 146.20 com A. Per Core Chee Abstractment 17 (Section 17 (
178-06 178-06 178-06 178-06 188-06 1	287847 415.423 Contra RA - PP&E Deer Creek	0	0	0	0		0 EPIS.
15-11 15-12 15-1	287849 415 424 Contra RA - Deer Creek Ahandonment	17 785 014	17 785 014	0	0		
15 15 15 15 15 15 15 15	201040 410.424 Contra IV. Beel Creek Abandonment						
11.000 1	287841 415.411 Contra RA - Deer Creek Abandonment - CA	580,518	580,518	0	0		
186 186	287842 415.412 Contra RA - Deer Creek Abandonment - ID	311.999	311.999	0	0		
1974 1974	287843 415.413 Contra RA - Deer Creek Abandonment - OR	1,388,107	1,388,107	0	0		
27746 416.415 Contra RA - Deer Cleak Abandonnel - WY 29.25 29.20 0 0 Shadownier.	287844 415.414 Contra RA - Deer Creek Abandonment - UT	972,474	972,474	0	0		
200-06-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-							
## 15-16 Cotton RA - Dear Cleark Abandonment - WY 15-207 0 0 0 0 0 0 0 0 0	28/845 415.415 Contra RA - Deer Creek Abandonment - WA	2,603,813	2,603,813	0	0		
27755	287846 415.416 Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0		0 abandonment.
15.650							
A	287850 415.425 Contra RA - UMWA Pension	1,056,972	1,056,972	0	0		
							Contra regulatory asset for all the CA related recovery (amortization) and
Contral Regulatory seasor for all Per VA released accovery (emrorization) and other adjustance to all Per VA released accovery (emrorization) and other adjustance to the University of the Un	287851 415 417 Contra RA - LIMWA Pension - CA	445.650	445.650	0	0		
1986/80 15.44 Conta R- \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	201001 410.417 Contactive Control Ore	110,000	110,000				
27747 705.240 R. A. All Rate for Energy Program (CARE) - CA (128.957) (128.957) (0 0 0 the California Alternative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the registerative Rate for Energy - Regulatory asset to record the past stronger of the Regulatory asset to record the past stronger - Regulatory asset setal stronger - Regulatory asset seta							
287747 705,240 RA - AR Rate for Energy Programs (CARE) Coptions 12,856,077 12,856,077 12,856,077 12,856,077 10,456,077 12,856,077	28/855 415.421 Contra RA - UMWA Pension - WA	1,998,887	1,998,887	0	0		
287842 105.401 RA-ARO	287747 705.240 RA - Alt Rate for Energy Program (CARE) - CA	(128,957)	(128,957)	0	0		0 the California Alternative Rate for Energy, or CARE, program.
Regulatory asset to scroot the pass-through benefit to Oregon outcomer from the PA. Duality coatcomes, such as those who meet specified reductions in energy use during peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the pass-through peak hours, are rewarded with a control the peak hours are rewarded with a control the pass-through peak hours, are rewarded with a control through peak hours, and a control through peak hours, are rewarded with a control through peak hours, are rewarded with a control through peak hours, are rewarded with a control through peak hours, and a control through peak hours, are rewarded with a control through peak hours, and a control through peak hours, are rewarded with a control through peak hours, and a control through peak hour	207642 10E401 BA ADO	(24 559 057)	(24 559 057)	0	0		
Customers from the BPA. Qualifying customers, such as those who meet specified reductions in regregate during past hours, are rewarded with specified reductions in regregate during past hours, are rewarded with specified reductions in regregate during past hours, are rewarded with a specified reductions in regregate who may be specified reductions in regregate who may be specified reductions in regregate who may be specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the specified reductions in regregate who was past and the deferral of Caston Plant Bucomm/Inventory. CA 287955 415.938 R.A. Carbon Plant Decomm/Inventory CA 287964 415.937 R.A. Carbon Plant Decomm/Inventory WA	207042 103.401 KA - ARO	(24,556,057)	(24,556,057)	U	0		
287915 415.989 RA - BPA Balancing Account - OR (1.511.263) (1.511.263) 0 0 a credit to their bill. Moved from 2014 account 1573:32. 287975 415.882 RA - CA Mobile Home Park Conversion (18.150) 0 0 master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of master metered mobile home parks to described to record the program costs for the conversion of the part							customers from the BPA. Qualifying customers, such as those who meet
287997 415.882 R.A. CA Mobile from Park Conversion (18.190 (18.190 0) 0 0 0 0 0 0 0 0	287911 415 699 RA - BPA Balancing Account - OR	(1.511.263)	(1.511.263)	0	0		
Regulatory asset established to record table ferral of Carbon Plant Decomm/nventory			() /				Balancing account to record the program costs for the conversion of
287935 415.935 R A Carbon Plant Decomm/Inventory 286901 415.935 R A Carbon Plant Decomm/Inventory CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 286901 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287984 415.937 R A Carbon Plant Decomm/Inventory - CA 287985 415.937 R A Carbon Plant Decomm/Inventory - CA 287986 415.937 R A Carbon Unrecovered Plant - LD 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 415.937 R A Carbon Unrecovered Plant - UT 287986 R A Carbon Unrecovered Plant - UT 287986 A Carbon Unrecovered Plant - UT 287986 R A Carbon Unrecovered Plant - WY 287986 R A Carbon Unrecove	287997 415.862 RA - CA Mobile Home Park Conversion	(18,150)	(18,150)	0	0		0 master metered mobile home parks to direct utility service.
Regulatory asset established for less proceed of the deferral of Carbon Plant Decomm/Inventory - CA 286901 415.937 R Carbon Plant Decomm/Inventory - WA 88.301 68.301 0 0 0 Carbon Plant Service stablished or lescord WA's share of the deferral of Carbon Plant Service of Inventory from Odecommissioning. 286900 415.937 R Carbon Plant Decomm/Inventory - WA 88.301 68.301 0 0 0 Carbon Plant Service of Inventory from Odecommissioning. 287984 415.937 R Carbon Unrecovered Plant - ID 287985 415.927 R Carbon Unrecovered Plant - ID 287986 415.928 R Carbon Unrecovered Plant - UT 287986 415.928 R Carbon Unrecovered Plant - UT 287986 415.928 R Carbon Unrecovered Plant - UT 287987 R Carbon Unrecovered Plant - UT 287988 415.929 R Carbon Unrecovered Plant - UT 287986 415.925 R Carbon Unrecovered Plant - WT 287987 415.926 R Carbon Unrecovered Plant - WT 287987 415.927 R Carbon Unrecovered Plant - WT 287987 415.928 R Carbon Unrecovered Plant - WT 287988 415.929 R Carbon Unrecovered Plant - WT 287988 415.929 R Carbon Unrecovered Plant - WT 287989 415.920 R Carbon Unre	287935 415.936 RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0		
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA 12,797 12,797 0 0 decommissioning.	·						
Regulatory asset established for record WA's share of the deferral of Carbon Plants true of a sleas proceeds of inventory from a sleas proceeds of inventory from Carbon Plants was classified to record Idaho's share of the deferral of Carbon Plants in reased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of carbon Plants increased depreciation due to the implementation of new Carbon Plants increased depreciation due to the implementation of new Carbon Plants in	286901 415 938 RA - Carbon Plant Decomm/Inventory - CA	12 797	12 797	0	0		
287984 415.927 RA - Carbon Unrecovered Plant - ID 287985 415.927 RA - Carbon Unrecovered Plant - ID 287986 415.928 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.929 RA - Carbon Unrecovered Plant - ID 287986 415.924 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - WY 287986 415.925 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.927 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.927 RA - Carbon Unrecovered Plant - WY 287986 415.928 RA - Carbon Unrecovered Plant - WY 287986 415.926 RA - Carbon Unrecovered Plant - WY 287986 415.927 RA - Carbon Unrecovered Plant - WY 287986 A15.928 RA - Carbon Unrecovered Plant - WY 287987 RA - Carbon Unrecovered Plant - WY 287988 RA - Carbon Unrecovered Plant - WY 287988 RA - Carbon Unrecovered Plant - WY 287988 RA - Carbon Unrecovered Plant - WY 287989 RA - Carbon Unrecovered Plant - WY 287980 RA - Carbon Unrecovered Plant	200901 413.930 IVA - Calbott Flair Decommunity entry - CA	12,131	12,737	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. 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. 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. 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. 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. Regulatory asset established for record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalia Cenerating plant between the Utah Share of the Garbon Plant's explaint of the Carbon							
287984 415.923 RA - Carbon Unrecovered Plant - ID 287985 415.924 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.925 RA - Carbon Unrecovered Plant - UT 287986 415.926 RA - Carbon Unrecovered Plant - UT 287986 415.927 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UT 287986 415.928 RA - Carbon Unrecovered Plant - UY 287986 415.928 RA - Carbon Unrecovered Plant - UY 287986 415.928 RA - Carbon Unrecovered Plant - UY 287986 415.929 RA - Carbon Unrecovered Plant - UY 287986 A15.929 RA - Carbon Unrecovered Plant - UY 287987 RA - Carbon Unrecovered Plant - UY 287988 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287989 RA - Carbon Unrecovered Plant - UY 287980 RA - Carbon Unrecovered Plant - UT 287980 RA - Carbon Unrecovered Pla	286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	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 parts of the deferral of Carbon Plant's increased depreciation due to the implementation of new parts on January 1, 2014. Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new parts of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's increased depreciation due to the implementation of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carbon Plant's parts of Carbon Plant's parts of the deferral of Carb							Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT (2,540,760) (2,540,760) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287984 415.923 RA - Carbon Unrecovered Plant - ID	(353,043)	(353,043)	0	0		V
287985 415.924 RA - Carbon Unrecovered Plant - UT (2,540,760) (2,540,760) (2,540,760) 0 0 a rates on January 1, 2014. Regulatory asset established for the recovery of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014. Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating Facility Deferral - WA 415.896 RA - Chehalis Generating Facility Deferral - WA 287635 415.500 RA - Cholla Plant Transaction Costs Regulatory asset established for the costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - ID Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Otes incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the A							
Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased dependance of Carbon Plant's increas	287985 415 924 RA - Carbon Unrecovered Plant - UT	(2.540.760)	(2 540 760)	0	0		
287986 415.925 RA - Carbon Unrecovered Plant - WY Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chelalis Generating Plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant between the requirement associated with the Chelalis Generating plant for the Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - DR Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from the Arizona Public Service	207000 170.021 107 Galson Gillacottolog Fidire Gr	(2,010,100)	(2,010,100)	Ü	Ü		
Regulatory asset established for the recovery of the estimated revenue requirement associated with Chehalis Generating plant between the 1287760 415.896 RA - Chehalis Generating Facility Deferral - WA 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							
287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287760 415.896 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Facility Deferral - WA 287763 415.500 RA - Chehalis Generating Plant tree costs incurred to acquire the Chella Generation Costs 287947 415.501 RA - Chella Plant Transaction Costs - ID 287947 415.501 RA - Chella Plant Transaction Costs - ID 287948 415.502 RA - Chella Plant Transaction Costs - OR 287948 415.502 RA	287986 415.925 RA - Carbon Unrecovered Plant - WY	(854,277)	(854,277)	0	0		•
Regulatory asset established for the costs incurred to acquire the Cholla of generation plant from eh Arizona Public Service Company. Regulatory asset established for the costs incurred to acquire the Cholla of generation plant from eh Arizona Public Service Company. Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service O O O O O O O O O O O O O O O O O O O							
287635 415.500 RA - Cholla Plant Transaction Costs 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0		0 time the plant was acquired and first reflected in rates.
Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287947 415.501 RA - Cholla Plant Transaction Costs - ID Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public	287635 415.500 RA - Cholla Plant Transaction Costs	0	0	0	0		
287947 415.501 RA - Cholla Plant Transaction Costs - ID O O O O O O O O O O O O O O O O O O							Regulatory asset established for the Idaho allocation of costs incurred to
Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service 287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public incurred to acquire the Cholla generation plant from eh Arizona Public	287047 415 501 PA - Challa Plant Transaction Costs - ID	0	0	0	0		
287948 415.502 RA - Cholla Plant Transaction Costs - OR 0 0 0 0 Company. Recurred to acquire the Cholla generation plant from eh Arizona Public	201041 410.001 IVA * Olivlia i laiit Halisaviivii 003to * IU	0	U	U	U		
Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public							
incurred to acquire the Cholla generation plant from eh Arizona Public	287948 415.502 RA - Cholla Plant Transaction Costs - OR	0	0	0	0		
	287949 415.503 RA - Cholla Plant Transaction Costs - WA	0	0	0	0		0 Service Company.

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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 0 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 of adjustment recorded in December 2008.
					Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the
286903 320.271 RA - Contra RA - Pension Plan CTG	806,924	806,924	0	U	company pension plan. Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	o 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 0 power costs in Utah pursuant to an energy cost adjustment clause. Regulatory asset established for noncurrent portion of recoverable net
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	power costs in Wyoming pursuant to a power costs adjustment omechanism.
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 0 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 o 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 0 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 0 overburden costs pursuant to a regulatory order.
	(245,051)		0		Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established to record costs incurred for demand side
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	management which are amortized according to guidelines established by each state regulatory jurisdiction.
	// 0.00				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.
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	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)			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.
	, , , , , ,			0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	to debit/credit balances. Accounting adjustment to record the amount of tax benefits associated
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up					with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences of reverse and result in higher taxable income as compared to book
267046 100.120 RA - Effects of Ratemaking - Pixed Assets - Gloss up	0	0	0	U	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	required by the state of Washington on certain non-property related 0 temporary book-tax differences.
·					In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0		Company filed a deferred accounting application with the applicable state
20/040 415.410 KA - Energy West Milling	(65,569,069)	(65,569,669)	0	0	Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	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 0 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 0 associated with pension liability.
	(100,143,222)	(100,140,222)	0		Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	0	0	0	0	associated with post-retirement benefits liability. 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)
20707F 445 CF5 DA CHC Allewanne CA New Courset		0			emission in energy transmitted into California. The regulatory asset g established to record current portion of CA GHG allowance.
287975 415.655 RA - GHG Allowances - CA - Non Current	U	0	0	U	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0	0 associated with damages sustained at the Goodnoe Hills generating 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 0 associated with damages sustained at the Lake Side generating plant.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	customers on an accelerated basis through the 2013 Energy Cost 0 Adjustment Mechanism (ECAM).
287979 415.917 RA - Naughton Unit #3 Costs - CA	0		0	0	Book-tax difference associated with Pollution control project costs
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 287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT. Book-tax difference associated with Pollution control project costs - WY.
201909 +10.910 PM - 19dugition Onit #3 Costs - WT	0	U	U	U	Upser tax difference associated with Foliation control project costs - WT.

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							SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
287977 415.885 RA - Nor	ncurrent Reclass - Other	(60,836)	(60,836)	0	0	0	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	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
		,	,				Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year
287904 415.845 RA - OR	Sch94 Distribution Safety Surcharge	0	0	0	0	0	period for recovery in Oregon. Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287942 430.112 RA - Oth	er - Balance Reclass	(67,774)	(67,774)	0	0	0	to debit/credit balances.
							Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579 415.822 RA - Per		Ü	U	0	U	<u> </u>	Regulatory asset established as an offset to the increase in post-
287972 320.285 RA - Pos	st Employment Costs	(329,161)	0	0	0	(329,161)	employment obligations. Asset accrued for required debt, amortized for book purposes over the
287675 740.100 RA - Pos	st Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	0	remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
							Regulatory asset established for the California allocated share of a post- retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Pos	st-Ret MMT - CA	0	0	0	0	0	recorded in December 2008. Regulatory asset established for the Oregon allocated share of a post-
287584 415.827 RA - Pos	at Pot MMT OD	0	0	0		0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
207304 413.027 RA - FUS	SERVET WINTT - OK	U	U	0		<u> </u>	Regulatory asset established for the Utah allocated share of a post-
287586 415.829 RA - Pos	st-Ret MMT - UT	0	0	0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
							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
287779 415.850 RA - Pov	werdale Decommissioning	0	0	0	0	0	repaired. 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
287864 415.852 RA - Pov	werdale Decommissioning - ID	(19.108)	(19.108)	0		0	damaged by flooding and the related debris flow and is being removed rather than being repaired.
207004 415.032 RA - FO	werdate Decommissioning - ID	(19,106)	(19,106)	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
287866 415.854 RA - Pov	werdale Decommissioning - WA	0	0	0	0	0	severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287858 415.676 RA - Pre	referred Stock Redemption - WY	(43,414)	(43,414)	0	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 - Pre	referred Stock Redemption Loss - UT	(125,976)	(125,976)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
	ferred Stock Redemption Loss - WA	(20,192)	(20,192)	0	0		Reg Asset established to record Washington's portion of stock redemption costs.
	C Sales Deferral - CA	(20,102)	(20,102)	0	0	0	Deferral of California prepaid renewable energy credit (REC) purchases in compliance with the Renewable Portfolio Standard (RPS).
20/932 413.094 RA - RE	C Sales Delettal - CA	U	U	0		0	Regulatory asset established for noncurrent portion of deferral of Oregon
287978 415.906 RA - RE	C Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	0	prepaid renewable energy creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
							Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual
287887 415.881 RA - RE	C Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
287888 415.882 RA - RE	C Sales Deferral - WA - Noncurrent	(8,110)	(8,110)	0	0	0	difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
							Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual
287889 415.883 RA - RE	C Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	0	renewable energy credits. Regulatory Asset established for the deferral of prepaid renewable
200002 445 040 DA DD	S Compliance Burcheses			0		0	energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RP	S Compliance Purchases	0	0	0	U	0	compliance and the related interest income - non state specific. Regulatory asset established for the noncurrent portion of costs incurred
287871 415.866 RA - Sol	ar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287971 415.868 RA - Sol	ar Incentive Program - UT - Noncurrent	(1,349,307)	(1,349,307)	0	0	0	Regulatory asset established for the UT Solar incentive program costs. Regulatory asset established to record the Utah multi-state protocol
286906 415.531 RA - UT	2017 Protocol - MSP Deferral	(1,081,810)	(1,081,810)	0	0	0	deferral assumed in 2017 and 2018. Regulatory Asset established based on CA Decision 16-03-015 which
287860 415.855 RA - Sto	rm Damage Deferral - CA	0	0	0	0	0	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
	Revenue Requirement Adj - WY Liquidation Damages	(137,685)	(137,685)	0	0	0	deduction and revenue requirement calculated using the amounts Regulatory asset established for Utah portion of liquidated damages
	-9	(10.,030)	(10.,000)		, and the second	V	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost
287878 415.406 RA - Uta 287906 415.863 RA - UT	h ECAM Subscriber Solar Program	(381,338)	(381,338)	0	0		adjustment mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
201300 413.003 KA - UT	Gubschibel Gulai Flüglaili	(301,338)	(361,338)	0	U	0	To record a regulatory asset balancing account for the costs and
287939 415.115 RA - Uta	h STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	0	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	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
ESTAGO TIGOTO TO TITO TITO TO TITO TITO TO TITO TI	(00)01.7/	(55)51.1/			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
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Idaho allocated portion of a one-tin 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
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	O Protection and Affordable Care Act of 2010.
					Regulatory asset established torecord the deferral of the Merwin Project costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	844	844	0	0	O Commission (WUTC).
200007 445 520 DA MAY 2047 Protectal MCD Deferred	(400,000)	(400,000)	0		Regulatory asset established to record the Wyoming multi-state protoco
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	U	deferral assumed in 2017 and 2018. 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
287874 720.843 RA Amort - Tax PR Adj OR	0	0	0	0	prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Utah allocated portion of a one-tim
					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
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	Protection and Affordable Care Act of 2010.
		_			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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010.
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - FOSt Retirement Settlement Loss	0	U	U	0	the settlement loss on retiree medical obligations. Regulatroy asset established to segregate the accumulated Utah carryin
					charges to be recovered on Utah's allocable share of the post-retiremen
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming
					carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
					Regulatory liability used to record the Oregon allocation of storm-related
287917 705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	property damage recovered in excess of insurance claims incurred.
201011 1001101 112 Tripporty modulino recorre on	(1,011,-07)	(1,011,00)			Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims
					Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	of financial instruments be valued at FMV for book purposes.
					Reclass of regulatory asset from derivative regulatory asset to an other
287886 415.837 RA - Frozen MTM FERC 283 - Other	(21,834,988)	(21,834,988)	0	0	0 regulatory asset for frozen derivative.
TENO 200 Other					Regulatory liability established to record changes in control (CIC)
					severance accruals. Amounts in this account are accruals for both
287995 720.550 Accrued CIC Severance	0	0	0	0	departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	o company's captive insurance premiums.
201001 0001100 Northan Northan Tax	, and the second	·			Regulaory asset established to reflect the book-tax difference in the cos
287650 205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	0 of the Deer Creek and Trail Mountain coal inventory.
					Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement.
					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
287661 425.360 Hermiston Swap	(784,468)	(784,468)	0	0	generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
·					Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	damage expense. Accrued liability established reserves (contingent liabilities) for
287970 415.815 Insurance Reserve - Current	0	0	0	0	O anticipated injury and damage expenses.
					The total overfunded Other Post-Employment Benefit Obligations
286909 720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	(OPEB) asset, excluding Medicare subsidy, required under FAS 158. Intangible asset for hydroelectric obligations associated with the
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	ntangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
201730 423.310 Flydio Relicensing Conganon	0	0	0	U	Asset accrued for a deferred expense related to costs incurred for the
					termination of a power purchase agreement. For book purposes, the
287656 425.280 Joseph Settlement	(2,815)	(2,815)	0	0	O 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.
					Book-tax difference for safe harbor lease agreement between PacifiCor
207200 105 241 Malin CHI /Toy let Toy Boot Book Description		0	0	0	and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	U	U	0	U	Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	purposes over a period of 12 months or less.
287907 210.185 Prepaid Aircraft Maintenance	(14,996)	(14,996)	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
					Regulatory asset accrued for prepaid surety bond costs (e.g., supersedes bond obligations) that will be amortized ratably over the
287909 210.195 Prepaid Surety Bond	0	0	0	0	o period of coverage. Moved from 2014 account 137513

					ı	1
	(04.004)	(81.964)	•			Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(81,964)	(81,964)	U	U	C	purposes over a period of 12 months or less.
207002 244.400 Present Taure OR DUC	(250,896)	(250.896)	0	0		Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(250,696)	(230,696)	U	U	· ·	purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)		taxes.
267706 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	U	U	(3,341,029)		Prepaid property tax book to tax differences for which the accumulated
						deferred income tax liablity is expected to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3.391,794)		Internal Revenue Service.
200300 210.201 Trepaid Taxes - Troperty Tax Filt 40	(5,551,754)	0	U	(0,001,704)		Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0		purposes over a period of 12 months or less.
201004 210:120 Trippila Taxos 011 00	(110,240)	(110,240)	V	•		Regulatory asset accrued for prepaid water rights and water fees. Moved
287908 210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0	ď	from 2014 account 137511.
20000 2101100 Tropale Valor right	(101,120)	(101,120)	·			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
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0	C	for that difference.
	(-77	(-11				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
287289 425.130 Roque River-Habitat Enhance	(19.071)	(19.071)	0	0	C	period of 9 years for habitat enhancement.
						Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287653 425,250 TGS Buyout	(7.927)	(7.927)	0	0	C	costs are being amortized over the remaining life of the original contract.
	(.,,=,	(.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		-		Equity earnings for Trapper Mine. The equity method of accounting does
287770 120.205 Trapper Mining Stock Basis	(829.642)	(829,642)	0	0		not apply for income tax purposes.
287770 120.205 Trapper Mining Stock Basis	(029,042)	(829,842)	U	U	· ·	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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461 537)	reflected in earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(202.405)	To record unrealized gains/losses from the long term incentive plan.
28/217 910.937 LTIP Mark to Mkt Gain/Loss	(392,100)	U	U	U	(392,105)	
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	C	regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	C	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(163.932)	(163,932)	0	0	0	Tax Credits.
2017-02 On DE 10 11 utuliadeu Oleulio 1 Norrodali	(100,302)	(100,332)	U	U		
Rounding	(3)	(3)				
	(-/	(264,999,240)	0	(6.732.823)	(1,182,863)	
Subtotal - p277 Less FASB 109 Above if not separately removed	(272,914,926)	(264,999,240)	0		(1,182,863)	
Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed	(9,361)	(9,361)	0		0	
Total	(272,905,545)	(264,989,859)	0	(6.732.823)	(1.182.863)	
ו טומו	(212,905,545)	(204,909,859)	0 [(0,132,823)	(1,102,863	

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

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

	Page 263,		Allocated
Other Taxes	Col (i)	Allocator	Amount
		Net Plant	
Plant Related		Allocator	
Real Property	144,814,231		
Possessory taxes	511,740		
1 Total Plant Related	145,325,971	26.8693%	39,048,134
Labor Related		Wages & Salary Allocator	
Federal FICA	0	Allocator	
Federal Unemployment	0		
State Unemployment	0		
State Oriemployment	U		
2 Total Labor Related	0	8.4852%	C
		Net Plant	
Other Included		Allocator	
Annual Report	70,926	7 tilocator	
	=		
3 Total Other Included	70,926	26.8693%	19,057
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	=	39,067,191
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)	196,653,710		
Total Other Taxes			
7 114.14c	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

ine	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,344
2	Pole Attachments - Transmission Related			240
3	Distribution Underbuild - Transmission Related		detail below	55
1	Various Rents - Transmission Related		uotan bolow	1,06
5	Miscellaneous General Revenues		detail below	17
5	Account 454 subtotal		(Sum Lines 1-5)	5,38
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	18,885
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the		7 tttaoo.tt	,
	load is not included in the divisor	Note 3		
)	Short-term firm and non-firm service revenues for which the load is not included in the divisor			
	received by Transmission Owner		Attachment 13	66,161
0	Facilities Charges including Interconnection Agreements	Note 2		1,859
1	Transmission maintenance revenue		Account 456.2	694
			(Sum Lines 7-11)	87,600
-	Account 456 subtotal		(Sum Lines 7-11)	01,000
3	Account 456 subtotal Appendix A input: Gross Revenue Credits		(Sum Lines 6 &12)	
2			(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above		(44	
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General		(44	92,982
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(44	92,982 170 1,209
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(44	92,982 170 1,209 680
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(44	92,982 170 1,209 680 26 2,087
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(44	92,982 170 1,209 680 26 2,087 8
2	Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild		(44	92,982 170 1,209 680 26 2,087 8

- 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

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 349,760,384 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) Notes 117 Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.80% Debt percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.02% 118 Preferred percent 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% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 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% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 286,984,323 127 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% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 24.59% 131 132 CIT = T / (1-T)32.60% 133 1 / (1-T) 132.60% ITC Adjustment 134 Amortized Investment Tax Credit (993.690) Attachment 5 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (1,317,657) 135 136 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

December
December 206.58b 2016 6,05,171,9,077 - 2 January Monthly Balances 2017 6,05,2647,589 - 3 February Monthly Balances 2017 6,054,500,728 - 4 March Monthly Balances 2017 6,054,500,728 - 4 March Monthly Balances 2017 6,054,500,728 - 4 March Monthly Balances 2017 6,105,869,743 - 5 May Monthly Balances 2017 6,118,666,107 - 7 June Monthly Balances 2017 6,118,666,107 - 8 July Monthly Balances 2017 6,138,854,927 - 9 Augusther Monthly Balances 2017 6,138,854,927 - 10 Cucloser Monthly Balances 2017 6,138,854,927 - 11 October Monthly Balances 2017 6,138,854,927 - 12 November Monthly Balances 2017 6,127,9234 - 13 December 2017 6,207,456,919 - 14 Transmission Plant in Service (line 13) (Note M) 2017 6,222,285,677 - 15 January Monthly Balances 2017 6,222,285,677 - 16 January Monthly Balances 2017 6,565,771,239 - 16 January Monthly Balances 2017 6,565,771,239 - 16 January Monthly Balances 2017 6,655,771,239 - 17 February Monthly Balances 2017 6,655,771,239 - 18 March Monthly Balances 2017 6,655,771,239 - 19 April Monthly Balances 2017 6,655,771,239 - 19 April Monthly Balances 2017 6,655,771,239 - 20 December 200.755 - 20 December 200.955 - 20 Decemb
2 January Monthly Balances 2017 6,052,647,589 Monthly Balances 2017 6,052,647,589 Monthly Balances 2017 6,058,507,728 March Monthly Balances 2017 6,058,597,451 Monthly Balances 2017 6,058,597,451 Monthly Balances 2017 6,128,198,370 Monthly Balances 2017 6,132,849,527 Monthly Balances 2017 6,143,355,799 Monthly Balances 2017 6,155,866,079 Monthly Balances 2017 6,522,285,657 Monthly Balances 2017 6,627,170,641 Monthly Balances 2017 6,734,360,44 Monthly Balances 2017 6,734,360,45
February
March
5 April Monthly Balances 2017 6,086,051,447 6 May Monthly Balances 2017 6,118,628,107 7 June Monthly Balances 2017 6,126,198,370 8 July Monthly Balances 2017 6,148,385,778 10 Spetterler Monthly Balances 2017 6,148,385,778 11 Spetterler Monthly Balances 2017 6,148,385,778 12 November Monthly Balances 2017 6,149,385,778 13 December Monthly Balances 2017 6,207,459,519 15 Transmission Plant in Service (line 13) (Note M) Projection 6,222,285,657 15 December 207.589 2017 6,582,209,079 - 16 January Monthly Balances 2017 6,585,271,129 - 17 February Monthly Balances 2017 6,685,271,129 - 18 March Monthly Balances 2017 6,685,271,129 - 20 May Monthly Balances 2017 6,687,1818,115 21 June Monthly Balances
5 April Monthly Balances 2017 6,066,051,447 6 May Monthly Balances 2017 6,166,055,147 7 June Monthly Balances 2017 6,126,198,370 8 July Monthly Balances 2017 6,126,198,370 9 Aguyard Monthly Balances 2017 6,148,385,793 10 Specimen Monthly Balances 2017 6,133,385,927 11 Specimen Monthly Balances 2017 6,148,385,793 12 November Monthly Balances 2017 6,207,459,519 13 December 207,589 2017 6,207,459,519 15 January Monthly Balances 2017 6,207,459,519 15 January Monthly Balances 2017 6,222,285,657 16 January Monthly Balances 2017 6,582,800,079 - 16 January Monthly Balances 2017 6,582,800,079 - 16 January Monthly Balances 2017 6,582,800,079 - 17 February Monthly Balances 2017 6,582,800,079 - 18 January Monthly Balances 2017 6,582,800,079 - 19 January Monthly Balances 2017 6,685,711,29 10 January Monthly Balances 2017 6,685,711,29 11 June Monthly Balances 2017 6,685,711,29 12 June Monthly Balances 2017 6,687,191,115 13 June Monthly Balances 2017 6,687,191,115 14 June Monthly Balances 2017 6,671,191,115 15 June Monthly Balances 2017 6,71,191,115 16 January Monthly Balances 2017 6,71,191,115 17 February Monthly Balances 2017 6,71,191,115 18 May Monthly Balances 2017 6,71,191,115 18 June Monthly Balances 2017 6,71,191,115 20 Juny Monthly Balances 2017 6,71,191,115 21 June Monthly Balances 2017 6,71,191,115 22 July Monthly Balances 2017 6,71,191,115 23 January Monthly Balances 2017 6,71,191,195 24 September Monthly Balances 2017 6,71,191,195 25 October Monthly Balances 2017 6,71,191,195 26 December 20,459 2017 9,71,201,201 27 December 20,459 2017 9,71,201,201 28 January Monthly Balances 2017 1,71,201,891 29 December 20,459 2017 9,71,201,201 20 December 20,459 2017 9,71,201,201 21 January Monthly Balances 2017 1,237,785,562 21 January Monthly Balances 2017 1,237,785,562 21 January Monthly Balances 2017 1,237,785,562 21 January Monthly Balances 2017 1,247,555,562 21 January Monthly Balances 2017 1,247,253,564 22 June Balance 2017 1,240,240,401 23 Dec
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 10 September Monthly Balances 2017 6,143,355,759 10 September Monthly Balances 2017 6,156,856,079 11 September Monthly Balances 2017 6,156,856,079 12 November 207,589 13 December 207,589 14 Transmission Plant In Service (line 13) (Note M) Projection 6,222,285,657 Appendix A input 15 December 207,589 16 September 207,589 17 Projection 6,222,285,657 Appendix A input 18 March Monthly Balances 2017 6,657,749,048 18 March Monthly Balances 2017 6,657,749,048 19 April Monthly Balances 2017 6,671,749,048 20 May Monthly Balances 2017 6,671,749,048 21 June Monthly Balances 2017 6,671,749,048 21 June Monthly Balances 2017 6,671,749,048 21 June Monthly Balances 2017 6,671,749,048 22 August Monthly Balances 2017 6,671,749,048 23 August Monthly Balances 2017 6,671,749,048 24 August Monthly Balances 2017 6,671,749,048 25 August Monthly Balances 2017 6,741,743,748 26 Monthly Balances 2017 6,741,743,748 27 August Monthly Balances 2017 6,741,743,744 28 August Monthly Balances 2017 6,741,743,744 29 August Monthly Balances 2017 6,741,743,744 20 August Monthly Balances 2017 6,741,743,744 20 August Monthly Balances 2017 6,741,743,744 20 August Monthly Balances 2017 6,741,743,744 21 June Monthly Balances 2017 6,741,743,744 22 August Monthly Balances 2017 6,741,743,744 20 August Monthly Balances 2017 6,741,743,744 21 June Monthly Balances 2017 6,741,743,744 22 August Monthly Balances 2017 6,741,743,744 23 August Monthly Balances 2017 6,741,743,744 24 August Monthly Balances 2017 6,741,743,744 25 August Monthly Balances 2017 6,741,743,744 26 November 20,696 2016 1,177,744,861 27 December 20,696 2016 1,177,94,861 28 December 20,696 2016 1,177,94,861 29 December 20,696 2016 1,177,94,861 20 December 20,696 2017 1,230,778,078 21 June 30,778,078 22 December 20,469 23 December 20,469 24 General Plant In Service 30,778,073 25 December 20,469 26 August Monthly Balances 2017 1,230,778,078 27 Appendix A input 28 August
7 June Monthly Balances 2017 6,126,196,370 8 July Monthly Balances 2017 6,126,196,370 8 July Monthly Balances 2017 6,136,546,97 9 August Monthly Balances 2017 6,158,566,079 11 October Monthly Balances 2017 6,158,566,079 11 October Monthly Balances 2017 6,157,792,398 12 November Monthly Balances 2017 6,167,792,398 12 November 2017 6,107,792,398 12 November 2017 6,107,792,398 12 November 2017 6,107,792,398 12 November 2017 6,107,792,398 12 November 2017 6,207,496,191 12 November 2017 6,207,496,191 12 November 2017 6,207,496,191 12 November 2016 12 November 2017 6,595,597,1129 12 November 2017 6,781,593,590 12 November 2017 12,597,790,790 12 November 2017 12
8 July Monthly Balances 2017 6,143,385,4927 9 August Monthly Balances 2017 6,143,335,769 10 September Monthly Balances 2017 6,165,856,6079 12 November Monthly Balances 2017 6,167,792,394 12 November Monthly Balances 2017 6,207,498,619 15 December 207,539 (Note M) Projection 6,222,285,657 7 Transmission Plant In Service (Ime 13) (Note M) Projection 6,222,285,657 2 December 206,759 2016 6,582,809,079 - 15 December 206,759 2017 6,582,809,079 - 16 January Monthly Balances 2017 6,603,302,489 - 18 March Monthly Balances 2017 6,603,302,489 - 19 April Monthly Balances 2017 6,631,706,813 - 20 May Monthly Balances 2017 6,631,706,813 - 21 June Monthly Balances 2017 6,681,706,813 -
9 August Monthly Balances 2017 6,148,335,759 1 10 September Monthly Balances 2017 6,158,866,079 1 11 October Monthly Balances 2017 6,167,792,394 1 12 November Monthly Balances 2017 6,207,489,519 1 13 December 207589 2017 6,207,489,519 1 14 Transmission Plant In Service (line 13) (Note M) Projection 6,222,285,657
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11 October Monthly Balances 2017 6,167,782,394
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15 December 206.75b 2016 6,562,809,079 -
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19 31 Intangible Plant In Service Gline 30) (Note N) Projection 936,922,782 Appendix A input
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33 December 207.99q 2017 1,230,870,807 Appendix A input
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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 12,406,426,943 45 October Monthly Balances 2017 12,406,426,943
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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
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
44 September Monthly Balances 2017 12,402,839,446 45 October Monthly Balances 2017 12,406,426,943
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
(0. Flore) Plant Oak
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 in

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	

					Attachme	ent 5 - Cost Support	_
		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	2,679,105,243	Aujusteu 1000
		February	Monthly Balances		2017	2,696,484,876	
		March			2017	2,704,798,257	
			Monthly Balances				
		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	
		July	Monthly Balances		2017	2,740,804,921	
		August	Monthly Balances		2017	2,749,349,167	
	74	September	Monthly Balances		2017	2,757,547,628	
		October	Monthly Balances		2017	2,766,417,713	
		November	Monthly Balances		2017	2,775,218,568	A 41
		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	-
3	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		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
		Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,140,647,229	

Materials & Supplies

waterials & Supplies	
	Form No. 1
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount
Undistributed Stores Expense	Prior Year 227.16c 0
Ortalistination of orest Experies	Current Year 227.16c 0
39	(Note N) Appendix A input Projection 0 current end-of-year balance
Construction Materials & Supplies	Prior Year 227.5c 142,252,190
	Current Year 227.5c 150,015,776
42	(Note N) Appendix A input Projection 150,015,776 current end-of-year balance
Transmission Materials & Supplies	Prior Year 227.8c 715,287
	<u>Current Year 227.8c 381,386</u>
45	(Note N) 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
Amortized Investment Tax Credit 133 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 Current end of year balance 266 footnotes	254,159 148,165			

Attachment 5 - Cost Support Average Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base 201,162 26.87% 54,051 (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

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

	ents to A & G Expense					
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total	Details
F	eluded Membership Dues Expense					
EXC	nuded Membership Dues Expense					
	FERC Form No. 1 pages 335 - 335.1		Total	Included	Excluded	
	Tarror orini rici i pugos coo coori		rotar	moradod	Exolución	
	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	
_						
PBC						
	Authorized filed PBOP expense		Annual Update Inform	ational 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
	and transcer					
Pro	perty Insurance		323.185b		F F70 F00	
70	Property Insurance Account 924	(Nete E)	Appendix A Input		5,579,593 5,579,593	
70		(Note F)	Appendix A input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Transmission				
			Form No. 1	Related No	on-transmission			
Appendix A L	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Ap	pendix A input	Related D	etails		
	ly Assigned A&G							
	•							
ecific Tran	nsmission related Regulatory Expenses							
	• , .							
F	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			

Attachment 5 - Cost Support

	Form No. 1 Safety Related Non-safety
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount Appendix A Input 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

		Education & Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Appendix A Input Other Details
Directly Assigned A&G 71 General Advertising Exp Account 930.1 - Education and Outreach	323.191b	1,435

Multistate worksheet

Арре	ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Details 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

Aujustine	its to Transmission Oaw				
					Transmission
					Related
					Appendix A
Appondix	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Pl	us adjustments	input Details
Appendix I	Cline #s, Descriptions, Notes, Form No. 1 Fage #s and instructions		I Ulai Fi	us aujustinents	iliput Details
50	Transmission O&M	004 440	004 005 044	47.770	204.072.044
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		
				0	10,636,891 Adjustment for Ancillary Services Accounts 561-561.5
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	10,636,891	0	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	Appendix A Input
168 Interest on Network Upgrade Facilities	1,468,174 Appendix A Input

Other adjustments to rate base

Other adjustments to rate base					
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
		Prior Year	Enter negative	(27,365,546)	
		Current Year	Enter negative	(23,263,584)	
50 Network Upgrade Balance	(Note N)	Appendix A input	Projection	(23,263,584) current end-of-year balance	
1					

Depreciation Expense

Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	I otal		
Tra	nsmission Plant			
1	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
Gei	neral 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
Inta	ingible 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

Appen	Signatury Associations Automations Account to 5.1 Page #s and Instructions	Amount		
Appen	nx 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	sum	Appendix A Input	

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

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

To populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)

Rev Ree plased on Year 1 data

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

2 April	rear z	TO estimates all transmission	n Cap Adds and CWIP for Year A	weighted based on Months	expected to be in service	in Year 2 (e.g., 2011) in	reprojection and populates	for actuals as inputs to Attac	nment / (but not Appen	aux A) for true up.		
	Plant In Service					-					-	CWIP
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(1)	(L)	ſ	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions		Monthly Additions
	Other Transmission PIS		Energy Galeway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Gateway	Energy Gateway	Energy Galeway		Transmission CWIP
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)		(Gateway only)
CWIP Balance												
Dec (prior year)										-		
Jan	3,817,934.59									-		
Feb	5,976,256		66							66		
Mar	6,869,209									-		
Apr	30,113,037									-		
May	16,262,523		100,000							100,000		
Jun	5,893,213		100,000							100,000		-
Jul	9,239,584		100,000							100,000		
Aug	9,334,716				-							-
Sep	7,520,124									-		
Oct	10,000,760				3,428,994					3,428,994		
Meur	16 710 260		2,000,000							2 000 000		

3,428,994

Total 190,495,410 New Transmission Plant Additions and CWIP (weighted by months in service)

Step	Month	Year	Action		
3	April	Year 2	TO adds weighted Cap Ad	ds 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 el	ffect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)	
			\$ -		
6	April	Year 3		vith 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		
,	April	real 3		Result of Formula for Reconciliation	
			\$ -	Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)

2,300,066

\$ - Schedule 1 Reconciliation

Pk	ant In Service		
	(M)	(N)	(0)
	Other Transmission PIS	0	Other Transmission PIS
	Amount (A x L)	Amount (J x L)	(M / 13)
		-	-
	45,815,215	-	3,524,247.3
	65,738,818	731	5,056,83
	68,692,093	-	5,284,00
	271,017,334	-	20,847,48
	130,100,187	800,000	10,007,70
	41,252,493	700,000	3,173,26
	55,437,502	600,000	4,264,42
	46,673,579	-	3,590,27
	30,080,494		2,313,88
	30,002,281	10,286,981	2,307,86
	33,420,721	4,000,000	2,570,82
	68,757,692		5,289,05
	886,988,408	16,387,712	68,229,87

	CWIP		
	(Q)	(R)	(S)
	Transmission CWIP	Transmission CWIP	Input/To
	Amount (K x L)	(O / 13)	
-			
-			
56			
61,538			
53,846			
46,154	-		
-			
-			
791,306			
307,692			
-			
,260,593			

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

stimated Life		58
stimated Depreciat	ion 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	
otal Estimated Dep	preciation for Attachment 7	19,430

Attachment 7 - Transmission Enhancement Charge Worksheet

									•									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate	(FCR) if not Co		of Construction (CIAC)													
3	A	157	1	Net Plant Carrying (9.6506%							
4 5	B C	164		let Plant Carrying (ine B less Line A	Charge per 100 E	lasis Point in ROE	without Depreciation	1			10.1739% 0.5233%							
6	FCR if CIAC																	
7	D	158	1	Net Plant Carrying (Charge without D	epreciation, Return	, nor Income Taxes				2.5893%							
	The FCR resulting from Therefore actual reverse				data for subsequ	ent vears												
	In the True-up, the ac	ctual depreciation	on expense will be u	sed.		,												
	Columns and lows in	lay be added to	1	ransmission CWIP			smission PIS Actuals			smission PIS Projecti								
8 Useful life of the project	Life		(I	nergy Gateway only)		58.00 (Energ	y Gateway Segment B-	H)	58.00 (Ener	gy Gateway Segment E	3-H)							
"Yes" if the customer has paid a lumpsum payment in the amount of the investment on																		
9 line 29, Otherwise "No" 10 Input the allowed increase in ROE	CIAC Increased ROE (basis po	(Yes or No)	No 0			No 50			No 50									
From line 3 above if "No" on line 13 and from		шкэј																
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		9.6506% 9.6506%			9.6506% 9.9122%			9.6506% 9.9122%			9.6506% 9.6506%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	ense				1,463,059,094 25,225,157			1,250,878 19,430	•								
		1																
			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Transmission Incentive Credit
		Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Charged	Without Incentive	(incentive minus without)
15 16	W 9.8 % ROE W Increased ROE	2010 2010				287,225,425 287,225,425	4,836,783 4,836,783	32,555,679 33,307,231							\$ 32,555,679 \$ 33,307,231	\$ 33,307,231	\$ 32,555,679	\$ 751,553
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-		-	784,113,653 784,113,653	13,727,954 13,727,954	89,399,404 91,451,112	-		-	-	-		\$ 89,399,404 \$ 91,451,112	\$ 91.451.112	\$ 89,399,404	\$ 2,051,708
19	W 9.8 % ROE	2012				785,864,997	13,960,855 13,960,855	89,801,320			-		-		\$ 89,801,320	\$ 91,857,610	\$ 89,801,320	
20 21	W Increased ROE W 9.8 % ROE	2012 2013				785,864,997 1,039,140,449	18,682,869	91,857,610 118,965,863					-		\$ 91,857,610 \$ 118,965,863		\$ 118,965,863	
22 23	W Increased ROE W 9.8 % ROE	2013 2014				1,039,140,449 1,164,054,968	18,682,869 21,135,829	121,684,873 133,473,789			-		-	-	\$ 121,684,873 \$ 133,473,789	\$ 121,684,873	\$ 133,473,789	\$ 2,719,010
24 25	W Increased ROE W 9.8 % ROE	2014 2015				1,164,054,968 1,350,166,903	21,135,829 24,782,100	136,519,649 155,080,926			:			-	\$ 136,519,649 \$ 155,080,926	\$ 136,519,649	\$ 155,080,926	\$ 3,045,860
26 27	W Increased ROE	2015	-		-	1,350,166,903	24,782,100	158,613,765	-		-	-	-	-	\$ 158,613,765	\$ 158,613,765		\$ 3,532,840
28	W 9.8 % ROE W Increased ROE	2016 2016				1,463,059,094 1,463,059,094	29,386,385 29,386,385	170,579,953 174,408,186					-		\$ 170,579,953 \$ 174,408,186	\$ 174,408,186		\$ 3,828,233
29 30	W 9.8 % ROE W Increased ROE	2017 2017				1,439,903,455 1,439,903,455	29,467,919 29,467,919	168,426,835 172,194,479					-		\$ 168,426,835 \$ 172,194,479	\$ 172,194,479		\$ 3,767,644
31 32	W 9.8 % ROE W Increased ROE	2018 2018				1,413,351,783 1,413,351,783	27,214,238 27,214,238	163,610,766 167,308,935	1,250,878 1,250,878	19,430 19,430	140,147 143,420				\$ 163,750,913 \$ 167,452,354	\$ 167.452.354	\$ 163,750,913	\$ 3,701,442
33 34	W 9.8 % ROE W Increased ROE	2019 2019	-			-		-		-	-		-		S -	e	\$ -	•
35	W 9.8 % ROE	2020		-	-		-			-			-	-	\$ -		\$ -	
36 37	W Increased ROE W 9.8 % ROE	2020 2021													\$ - \$ -	\$ -	\$ -	2 -
38 39	W Increased ROE W 9.8 % ROE	2021 2022									-		-		\$ - \$ -	\$ -	s -	\$ -
40 41	W Increased ROE W 9.8 % ROE	2022 2023	-		-	-		-	-		-	-	-	-	\$ -	\$ -	s -	\$ -
42	W Increased ROE	2023	-		-	-		-	-		-	-	-	-	\$ -	\$ -		\$ -
43 44	W 9.8 % ROE W Increased ROE	2024 2024		:							-		-	-	\$ -	\$ -	\$ -	\$ -
45 46	W 9.8 % ROE W Increased ROE	2025 2025									-		-		\$ - \$ -	s -	\$ -	\$ -
47 48	W 9.8 % ROE W Increased ROE	2026 2026	-		-	-		-			-				\$ - \$ -	s -	\$ -	s .
49	W 9.8 % ROE W Increased ROE	2027 2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	e	\$ -	
51	W 9.8 % ROE	2028		-	-		-			-			-	-	\$ -		\$ -	
52 53	W Increased ROE W 9.8 % ROE	2028 2029				-									\$ -	\$ -	\$ -	
54 55	W Increased ROE	2029	-	-	-	-		-	-	-		-	-		\$ -	\$ -	s -	\$ -
56]						****		-							\$ -		\$ -

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		Land Rights															1.27%
2		Structures and Improvements															1.42%
3		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		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		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		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		Franchises and Consents															6.66%
26		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

							OATT (Par	rt III - Network	Service) - Aver	age of current	year and prior	two years							
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
İ				BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
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	-	4.0	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

		9	Other Service	-	
j		j4	j3	j2	j1
		Area Power			
		Administratio			
i	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
76		277	74	74	343
75		258	101	50	343
930		302	101	74	452
1,32		323	130	148	727
1,39		316	132	174	768
1,34		332	126	154	736
1,22		303	114	141	671
834		269	70	79	416
83		302	72	76	387
898		308	71	79	440
12,04		3,636	1,151	1,205	6,057
1,00		303	96	100	505

									OAT	TT (Part II Lor	g-Term Firm F	Point-to-Point Tr	ansmission Se	ervice) - Proje	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	1 '
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	1
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
																							1
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 748	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	4.0	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
Ava 12CP	2 574	50	18	56	31	30	11	80	66	25	4	10	25	55	10	136	100	100	100	50	150	//2	3 731

Network	1%	Behind-the	Network
& OS	growth	Meter	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	
rk	Î		
		Network + OS	
	L	+ LTP	
433		14,057	
720		13,344	
205		12,879	
522		12,197	
257		12,931	
179		16,011	
483		16,315	
035		15,866	
877		14,709	
916		12,748	
631		13,305	
171		13,845	
428	ĺ	168,206	
286	Ī	14,017	

PacifiCorp Attachment 9a1 - Load (Current Year)

2017

										OATT (Par	t III - Network	Service)								
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	•	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other 5	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	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

									OATT (Par	rt III - Network S	Service)									
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,			BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO		NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538		SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other	r Service		
Column			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 RS 262/263	APS OS RS 436	Total OS
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

									OATT (Pa	rt III - Network	Service)									
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,				
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	PUD NFO SA 735	REA NFO SA 539	Wind NFO SA 538		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	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

					Other	Service		
Column			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

										OATT (Pa	rt III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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	-	100	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	389.887
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	4.0		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		4.0	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		
	j2	j3	j4	j5	j
			Area		
			Power		
s u	MPA	Deseret	Administra	APS	
	OS	OS	OS	OS	Total OS
7 RS	637	RS 280	262/RS	RS 436	
20	75	78	339		912
195	76	92	306	-	870
139	79	60	306	-	785
102	33	99	320	-	754
06	90	78	339	-	1,012
98	145	122	342	-	1,307
52	173	136	346	-	1,407
70	167	128	316	-	1,381
92	184	114	328	-	1,318
173	57	41	268	-	739
62	64	72	315	-	813
134	69	62	314		879
142	1,214	1,081	3,839		12,176
04	101	90	320		1,014.63

											OATT Part II	Long-Term Fir	m Point-to-Po	oint Transmissi	ion Service									
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	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

			Divisor
Total	Behind-the	Total	+ OS +
& OS	Meter	Load	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

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)
	Λ++ l + - Γ :	in must. Total Assumentated Ames attention	(500,005,044)

Attachment 5 input: Total Accumulated Amortization (580,005,314)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	20	116 Year-end Balance		Year-end alance	BoY-EoY Average	Other	100% Transmission	PI	ant-related	Lal	bor-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	\$ 380,56	2				
	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	\$ 3,25	6				
	132924	Other Prepayments - Oregon DOE Fee	Other	\$	747,460	\$	867,018	\$ 807,239	\$ 807,23	9				
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$	606,916	\$	572,765	\$ 589,841	\$ 589,84	1				
	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	\$ 13,190,61	9				
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesa	Other	\$	7,328,274	\$	10,512,804	\$ 8,920,539	\$ 8,920,53	9				
	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	s	1,037	S	_	\$ 518	\$ 51	8				-
	132606	Other Prepay - Lease Commissions	Other	\$,	S	_	\$ -	\$	-				-
	132620	Prepayments - Water Rights Lease	Other	s	1,256,063	s	1,256,776	\$ 1,256,420	\$ 1,256,42	0				-
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$	557,594	\$	557,594	\$ 557,594	\$ 557,59					
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$	-	S	-	\$ -	\$	-			-	
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$	246,250	\$	192,500	\$ 219,375	\$ 219,37	5			-	
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$	240,200	\$	132,000	\$ -	\$ 213,07	-			1	
	132650	Prepaid Dues	Other	s	3,899,262	s	3,919,221	\$ 3,909,242	\$ 3,909,24	2				
	132700	Prepaid Rent	Plant-related	s	42,667	S	42,667	\$ 42,667	Ψ 0,000,21	_	\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	s	325,912	s	326,129	\$ 326,021	\$ 326,02	1	<u> </u>	12,007	1	
	132740	Prepaid O&M - Wind	Other	S	020,012	s	-	\$ -	\$	-			1	
	132755	Prepaid Aircraft Maint	Labor-related	\$		6	60,994	\$ 30.497	*				\$	30,497
	132825	Prepaid LGIA Transmission	Other	6	242.135	S	00,994	\$ 121.068	\$ 121.06	Q			Ψ	30,437
	132831	Prepaid BPA Transmission - Wine Country	Other	9	983.688	9	983,688	\$ 983,688	\$ 983.68				1	-
	132900	Prepayments - Other	Labor-related	\$	1,219,860	9	,	\$ 1,123,171	ψ 905,00	•			s	1,123,171
	132900	Prep Fees-Oregon Pub Util Commission	Other	4	947,627	9		\$ 984,043	\$ 984,04	3			Ψ	1,123,17
	132903	Prep Fees-Utah Public Service Commission	Other	4	3,160,557	9		\$ 3,152,774	\$ 3,152,77					
	132904	Prep Fees-Idaho Pub Util Commission	Other	4	267,490	\$		\$ 300,430	\$ 300,43	_				
	132909	Prepaid Vehicle Licensing Fees	Labor-related	S.	207,490	\$	333,370	\$ 300,430	\$ 300,43	0				
	132910	Prepayments - Hardware & Software	Labor-related	\$	11,707,912	•	12,121,511	\$ 11,914,712					s	11.914.712
	132926	Prepaid Royalties	Other	\$	68,456	\$		\$ 34,228	\$ 34,22	0			Ą	11,914,712
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$	(121,168)	\$	(100,095)	\$ (110,632)	\$ 34,22	0	\$	(110,632)	├──	
			Other	\$		\$			\$ (2.064.78	2)	φ	(110,032)		
	132999	Prepayments - Reclass to Long-Term		9	(1,487,117)	9	(2,642,448)		, ,,,,,	-			\vdash	
4052000	134000	Long-Term Prepayments - Reclass from Current	Other	\$	1,608,285	9	2,742,543	\$ 2,175,414	\$ 2,175,41				\vdash	
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	Ψ	2,528,233	D C	2,549,854	\$ 2,539,044	\$ 2,539,04	4			├─	
	132304	Prepaid Interest - SERP Life Insurance	Other	\$	- 04.000	\$	40.070	\$ -	\$ 50.00	-			⊢	
1055000	203000	Discount on Short-Term Securities	Other	\$	91,333	\$	16,278	\$ 53,806	\$ 53,80	б			₩	
1655000	132400	Prepaid Mining Costs	Other	\$	-	\$	•	\$ -	\$	-			Ь—	
				\$	-	\$	-	\$ -			<u> </u>		⊢	
		Total Prepayments		\$	65,837,449	\$	75,998,325	\$ 70,917,887	\$ 38,440,93	5 \$ -	\$	17,922,541	\$	14,554,41

Allocator 0.000% 100.000% 26.869% 8.485%
Total Allocated to Transmission by Category \$ - \$ - \$ 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

As Filed
1=Revenue credit
0=Denominator

Description		MW	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

					Prior Year	Current Year (month end)											
			T	T	(month end)												
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation specified in column															
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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, In 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, in 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)

Accrued Liability: Charged to: Prior year Current Year Projection By Category Total Beg-/End-of-Year 100% related Unfunded Description Account Calculation Reserve type SAP Account FERC Account SAP Account FERC Accoun month end month end Average Category Transmission Plant Labor Other Reserves CA GHG Retail Obligation Estimate by C&T (13.138) CA GHG Wholesale Obligation Estimate by C&T Unfunded 248028 242 546516 555.67 (10.7 (9.0)Othe (9.022)Lidar (Wood Hollow) Estimate by PE Legal 248070 242 545510 (1.0) Other (1.000) Unfunded ST Cotter - Gadsby Turbine Estimate by PF Legal Unfunded 248070 242 545510 426.3 0.0 0.0 0.0 Other 0.000 Estimate by PE Legal 0.0 Other Employment Claims Unfunded 248070 545500 598 0.000 BPA Short Distance Discount (SDD) Estimate by PF Legal Unfunded 248070 242 242 506059 565.1 0.0 0.0 (0.0) Other 0.000 248070 426.5 Estimate by PE Legal Unfunded I -T Accrued Settlement Provision (LISA 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 248025 242 505214 555.63 0.0 Other 0.000 Unfunded EWEB Reserve Estimate by C&T Unfunded 248025 242 505214 555.63 0.0 (0.2) 0.0 0.0 (0.2) Other 0.000 Deseret Physical Loss - Reserve for Dispute Estimate by C&T 248025 242 (0.2) (0.202) Unfunded 505206 555.25 Other BPA - Swift PTP SDD Estimate by C&T Unfunded 248025 242 506050 565.46 (1.2) (1.2) (1.2) (1.215)BPA Short Distance Discount (SDD) Estimate by C&T 248025 242 565.46 (3.2) (3.264)Unfunded 506050 Accum Provision for Rate Refunds
Trapper Mine Reclamation Obligation Estimate by PacTrans Unfunded 284100 229 253.3 301913 456.199 0.0 (6.1) (5.1) (6.3) (2.5) (6.2) Other (2.550) Estimate based upon 54¢ per ton of co 289517 515100 (6.162) Unfunded 501.1 Accrued Right-of-Way Obligation Estimate by RMP Finance 289955 253 99 582300 566 / 589 (3.8) (3.4) (3.6) Other (3.628) Unfunded Injuries & Damages Reserve Risk ("Labor") Unfunded 280311 228 21 545050 (2.1) (1.127)(19.338) Injuries & Damages Reserve Risk ("Other") Estimates by Legal ("Other" Unfunded 280311 228.21 545050 925 (30.3)(8.4)(19.3)Other 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 Estimates by Legal ("Other") 116925 228.25 545050 925 33.9 2.6 18.2 Other 18.240 Injuries & Damages Reserve Risk (Insurance Recovery-"Other") Unfunded Provision for Customer A/R (CSS) Calculated and Known Items Unfunded 118100 144 550750 904 (6.2) (9 N) (7.6)(7.601)Provision for Other A/R (OAR) 118150 Calculated and Known Items Unfunded 550750 (0.0) Other Provision for Other A/R (Joint Use) Accrual based on 100% of Fines & Sa Unfunded 118155 172 301869 454.1 (0.1 (0.1) (0.1)Other (0.057)Bad Debt Reserve - Pole Contracts 118157 550776 904.2 (0.8) (0.7) Other (0.701) Uncollectible pole contact revenue - cu (0.6) Unfunded Other Provision for Doubtful Debts - Othe Unfunded 118168 144 550750 904 (0.1) (0.1) (0.1)(0.078)118175 Bad Debt Reserve - Transmission 144 904 (0.050)Known Unfunded 550775 (0.0)(0.0)Provision for Unhilled Revenue PF Calculated and Known Items Unfunded 118200 173 301119 440 1 (0.3 (0.3) (0.3) Other (0.255) 118300 440.1 (0.3) Provision for Unbilled Revenue RMF 173 (0.4) Other Calculated and Known Items Unfunded 301119 (0.3)(0.339)Unfunded 120930 154.99 516400 (0.7) (0.3) (0.5)Other (0.533) Inventory Reserve - Power Supply Known - Calculated Inventory Reserve - RMP (T&D) Calc by RMP Finance Unfunded 120932 154.99 516900 707.1 / 707.2 (1.9) (1.5) Other (1.488)Inventory Reserve - PP (T&D) Calc by PP Finance 120933 154.99 707.1 / 707.2 Unfunded 516900 (0.7)(0.7)(0.7)Other (0.682)Construction Work-in-Progress (CWIP) Reserve Unfunded 148001 554990 (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.) 232 515100 501.1 0.0 0.0 0.0 Other 0.000 Estimate by Mining Unfunded 210649 Accrual - Severance Payments Unfunded 235190 232 500700 920 (0.4) (1.0)(0.7)Lahor (0.676) Annual Incentive Plan (AIP) Calculated plus CEO Discretion Unfunded 235510 500410 Follows 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) Calculated plus CEO Discretion 235599 232 (2.8) (1.5) Safety Awards Payable 500400 Follows Labor (2.1) Labor (2.122) Unfunded 289000 253.99 550500 921 0.0 0.0 0.0 0.000 Citi Card Signing Bonus & Usage Bonus (Deferred Revenue) Estimate by A/P Prefunded Labor Unfunded / Gains Given Estimate by Environmental Engrg 288601 253.99 140709 102 0.0 0.0 0.0 Other 0.000 Environmental Liabilities - Centralia Plant Back to Customers Unfunded / Gains Given Environmental Liabilities - Centralia Mine (J.O.) Estimate by Environmental Engrg 288602 253.99 140709 102 0.0 0.0 0.0 Other 0.000 Back to Customers Unfunded / Gains Given Environmental Liabilities - Centralia Mine (PCorp) 140709 102 0.0 Estimate by Environmental Engrg 288603 253.99 0.0 0.0 Other 0.000 Back to Customers Labor Vacation Accrual IRFW 57 Calculated by Payroll 248181 242 500515 Follows Labor (2.8) (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 248183 242 500520 Follows Labor (2.1 (2.1) Labor (2.076) Personal Time Accrual IBEW 57 - Laramie Calculated by Payroll Unfunded 248186 242 500515 Follows Labor (0.0) (3.5) (0.0)(0.0)Labor (0.029) Calculated by Payrol 248187 242 500518 Follows Labor (3.6) (3.5) Labor (3.546) Personal Time Accrual UWUA 127 Unfunded Personal Time Accrual LIWUA 197 Calculated by Payroll Unfunded 248188 242 500519 Follows Labor (0.1) (0.1) (0.1) Labor (0.127) 248189 242 500516 (15.2) (15.2) (15.2) (15.192)Personal Time Accrual Non-Union Calculated by Payroll Labor Follows Labor Sick Leave Accrual IBEW 57 Calculated by Payroll Unfunded 248195 242 500515 Follows Labor (6.1) (6.1) (6.1) Labor (6.122) 228 3 Supplemental Pension Renefits (Retirement Allowances) Pension - Known by HR/Payrol Unfunded 280349 501106 426.5 (1.9) (1.8)(1.9) Other (1.884)(0.6) (1.2) Pension - Local 57 280350 228.35 501105 Follows Labor (0.9) Labor (0.928)Pension - Calculated - Actuary Unfunded (58.3) (58.322) FAS 158 SERP Liability 228.35 501115 920 / 426.5 (59.0) (57.7) SERP - Calculated - Actuary Unfunded 280465 Labor FAS 158 SERP Accumulated Other Comprehensive Income SERP - Calculated - Actuary Accum OCI/partially 299107 219 20.3 20.2 20.3 ofsetting unfunded 20,270 SERP liability (29.0)(29.008) FAS 112 Book Reserve Post-Employ - Calculated - Actuary Unfunded 280330 228 3 501160 920 (30.7) (27.3) Lahor Wasatch Worker's Compensation Reserve Post-Employ - Calculated - Actuary 228.3 920 (3.0) Labor Totals (156.8) (176.0) (166.4) 0.000 0.000 (108.324) (58, 106)

Appendix A input (9,191,451)

8 485%

(9.191)

23 413%

100 000%

Allocators

Total (\$ millions)

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

2017 True-up

2017 Projection (as-filed)

Appendix A - Formula Rate

_				2017 True-up	2017 FTOJECTION (as-nied)		
Shade	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
Silaue	eu cens are impuis	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed) v	Change over 2017 Projection (as-filed)
							, , ,
Alloca	ators						
	Wages & Salary Allocation Factor						
- 1	Transmission Wages Expense		354.21b	26,634,206	27,291,677	(657,471)	-2.41%
	Transmission wages Expense		334.210	20,034,200	21,291,077	(057,471)	-2.41/0
2	Total Wages Expense		354.28b	356,448,651	351,524,131	4,924,520	1.40%
3	Less A&G Wages Expense		354.27b	42,557,961	38,710,883	3,847,078	9.94%
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	313,890,690	312,813,248	1,077,442	0.34%
-	Total Wages Less Add Wages Expense		(Ellio 2 Ellio 0)	010,000,000	012,010,240	1,077,442	0.0470
_	W 0.0 L All			0.40500/	0.70400	0.000.40/	0.740/
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4852%	8.7246%	-0.2394%	-2.74%
	Plant Allocation Factors						
6	Electric Plant in Service	(Note M)	Attachment 5	27,308,153,936	27,064,434,648	243,719,288	0.90%
Ū	Electric Filant III del Vide	(Note III)	rittaorinonto	27,000,100,000	21,004,404,040	240,710,200	0.5070
-	Assumption of Decree states (Total Floatis Plant)	(81-4-84)	A ++	0.070.004.007	0.000.007.040	050 004 055	0.000/
/	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	9,279,031,667	9,026,397,312	252,634,355	2.80%
8	Accumulated Amortization	(Note N)	Attachment 5	565,270,590	550,553,312	14,717,278	2.67%
9	Total Accumulated Depreciation		(Line 7 + 8)	9,844,302,257	9,576,950,624	267,351,633	2.79%
10	Net Plant		(Line 6 - Line 9)	17,463,851,680	17,487,484,024	(23,632,345)	-0.14%
	100.7 (2.10)		(2000 0 2000)	17,100,001,000	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(20,002,010)	0.1.170
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,302,098,182	6,311,838,409	(9,740,227)	-0.15%
12	Gross Plant Allocator		(Line 11 / Line 6)	23.0777%	23.3215%	-0.2438%	-1.05%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,576,845,261	4,633,637,364	(56,792,103)	-1.23%
14	Net Plant Allocator		(Line 13 / Line 10)	26.2075%	26.4969%	-0.2893%	-1.09%
						-	
Plant	Calculations						
T ICHIE	Guidations						
	Plant In Service						
15	Transmission Plant In Service	(Note M)	Attachment 5	6,122,640,457	6,051,719,907	70,920,550	1.17%
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0	80,207,525	(80,207,525)	-100.00%
17	Total Transmission Plant		(Line 15 + Line 16)	6,122,640,457	6,131,927,432	(9,286,975)	-0.15%
			,			(, , , ,	
18	General Plant	(Note N)	Attachment 5	1,204,397,849	1,177,924,891	26,472,958	2.25%
19	Intangible Plant	(Note N)	Attachment 5		884,188,667		2.98%
		(Note IV)		910,555,725		26,367,057	
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,114,953,574	2,062,113,559	52,840,015	2.56%
21	Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	179,457,725	179,910,977	(453,252)	-0.25%
	-						
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534	3,657,534	0	0.00%
		(110100 2 0 2)	r madrimoni d	0,001,001	0,001,001		0.0070
24	Total Dignt in Data Daga		(Line 47 + Line 22 + Line 22)	6 20F 7FF 746	6 24E 40E 044	(0.740.007)	-0.15%
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,305,755,716	6,315,495,944	(9,740,227)	-0.15%
	Accumulated Depreciation and Amortization						
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,639,289,798	1,592,275,183	47,014,615	2.95%
-	a contract of the contract	V /		,,,	,,	,,	
26	Accumulated General Depreciation	(Note N)	Attachment 5	447,826,031	434,316,474	13,509,558	3.11%
27	Accumulated Amortization	(Note N)	(Line 8)	565,270,590	550,553,312	14,717,278	2.67%
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,013,096,621	984,869,786		2.87%
29	Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%		
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	<u> </u>	(Line 28 * Line 29)	85,963,123	85,925,862	37,261	0.04%
			•				
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,725,252,921	1,678,201,046	47,051,876	2.80%
0.			\	.,. ==,===,0=1	.,0.0,201,040	,001,010	2.0070
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,580,502,795	4,637,294,898	(56,792,103)	-1.22%
32	i Otal Net Froperty, Flant & Equipment		(LINE 24 - LINE 31)	4,300,302,795	4,037,294,898	(30,792,103)	-1.2270
Adjus	tments To Rate Base						
						<u> </u>	
	Accumulated Deferred Income Taxes						
33	ADIT net of FASB 106 and 109		Attachment 1A	(1,116,290,225)	(1,091,271,681)	(25,018,545)	-2.29%
55	ABIT TOUGHT AGE TOO GITG TOO		Automition IA	(1,110,230,223)	(1,001,271,001)	(20,010,043)	-2.2070

Appendix A - Formula Rate

2017 True-up

2017 Projection (as-filed)

				2017 True-up	2017 Projection (as-filed)		
Charle	ad aslla are involte	Netes	Defenses (FFDO Ferra 4 reference attachment in the control of the	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
Snade	ed cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	True-up	2016 data in Settlement model 7 To	rue-up value minus 2017 Projection (as-filed) v	Change over 2017 Projection (as-filed)
	CWIP for Incentive Transmission Projects			•			g ()
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0	0	0	n/m
34	CWIP balances for Current Rate Year	(Note O)	Attachment 6	U	U	U	TI/TII
	TO A II						
	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%
	11-2	()		-,,-	-,,-	- ,	
	Abandoned Plant						
38	Unamortized Abandoned Plant	(Note O)		0	0	0	n/m
30	Chambrized Abandoned Flant	(Note O)		· ·	O D	0	10/111
	Materials and Supplies						
20		(Niete NI)	Attachment F	0	0	0	n/m
39	Undistributed Stores Expense	(Note N)	Attachment 5	~	•	~	
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	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%	(2,001,011)	2.7.270
49	Total Cash Working Capital Allocated to Transmission	(14010 0)	(Line 47 * Line 48)	0.070	0.070	0	n/m
43	Total Cash Working Capital Anocated to Transmission		(Line 47 Line 40)	Ū	0	0	11/111
	Naturals Unavada Palana						
	Network Upgrade Balance	A1 . A8	Au 1	(05.044.505)	(07.005.540)	0.050.004	7.400/
50	Network Upgrade Balance	(Note N)	Attachment 5	(25,314,565)	(27,365,546)	2,050,981	7.49%
			//: 00 04 05 00 07 00 40 40 50\	(1.100.000.105)	· · · · · · · · · · · · · · · · · · ·	(00.110.100)	
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%
	Total Adjustment to Rate Base Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50) (Line 32 + Line 51)	3,447,509,610	3,526,747,873	(79,238,263)	-2.02%
52	Rate Base						
52							
52	Rate Base						
52	Rate Base						
52	Rate Base ations & Maintenance Expense						
52 Opera	Rate Base ations & Maintenance Expense Transmission O&M Transmission O&M		(Line 32 + Line 51)	3,447,509,610 204,853,614	3,526,747,873	(79,238,263) 1,679,849	-2.25% 0.83%
52 Opera 53 54	Rate Base Ations & Maintenance Expense Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5		(Line 32 + Line 51) Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891	3,526,747,873 203,173,765 10,746,900	(79,238,263) 1,679,849 (110,009)	-2.25% 0.83% -1.02%
52 Opera 53 54 55	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119	3,526,747,873 203,173,765 10,746,900 130,788,907	(79,238,263) 1,679,849 (110,009) 3,684,212	-2.25% 0.83% -1.02% 2.82%
52 Opera 53 54	Rate Base Ations & Maintenance Expense Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5		(Line 32 + Line 51) Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891	3,526,747,873 203,173,765 10,746,900	(79,238,263) 1,679,849 (110,009)	-2.25% 0.83% -1.02%
52 Opera 53 54 55	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119	3,526,747,873 203,173,765 10,746,900 130,788,907	(79,238,263) 1,679,849 (110,009) 3,684,212	-2.25% 0.83% -1.02% 2.82%
52 Opera 53 54 55 56	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55)	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354)	-2.25% 0.83% -1.02% 2.82% -3.07%
52 Opera 53 54 55 56	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431	-2.25% 0.83% -1.02% 2.82% -3.07%
52 Opera 53 54 55 56	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5	204,853,614 10,636,891 134,473,119 59,743,604	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m
52 Opera 53 54 55 56 57 58 59	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758)	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89%
52 Opera 53 54 55 56 57 58 59 60	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280)	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00%
52 Opera 53 54 55 56 57 58 59 60 61	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurrance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928	(Note D)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017)	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53%
52 Opera 53 54 55 56 57 58 59 60 61 62	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383)	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07%
52 Opera 53 54 55 56 57 58 59 60 61 62 63	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues	(Note D) (Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383)	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07%
52 Opera 53 54 55 56 57 58 59 60 61 62 63	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64 65	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5)	204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852%	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8,7246%	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63))	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64 65	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5)	204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852%	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8,7246%	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64 65 66	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65)	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8,7246% 7,530,274	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928		(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5	204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852%	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8,7246%	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Operation 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5 Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8.7246% 7,530,274	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644 476,647	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Opera 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8,7246% 7,530,274	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Operation 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5 Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8.7246% 7,530,274 3,100,665 0 3,100,665	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644 476,647	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Operation 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68	Rate Base Transmission O&M Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1 - Safety-related Advertising	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5 Attachment 5 Attachment 5	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8.7246% 7,530,274	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644 476,647	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63%
52 Operat 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69	Rate Base Transmission O&M Transmission O&M Less: Cost of Providing Ancillary Services Accounts 561.0-5 Less: Account 565 Transmission O&M Allocated Administrative & General Expenses Total A&G Less Actual PBOP Expense Adjustment Less Property Insurance Account 924 Less Regulatory Asset Amortizations Account 930.2 Less Regulatory Commission Exp Account 928 Less General Advertising Exp Account 930.1 Less Membership Dues Administrative & General Expenses Wage & Salary Allocator Administrative & General Expenses Allocated to Transmission Directly Assigned A&G Regulatory Commission Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 928 General Advertising Exp Account 930.1 - Safety-related Advertising Subtotal - Accounts 928 and 930.1 - Transmission Related	(Note C)	(Line 32 + Line 51) Attachment 5 Attachment 5 Attachment 5 (Lines 53 - 55) 323.197b Attachment 5 323.185b Attachment 5 323.189b 323.191b Attachment 5 (Line 57 - Sum (Lines 58 to 63)) (Line 5) (Line 64 * Line 65) Attachment 5 Attachment 5 Attachment 5 (Line 67 + Line 68)	3,447,509,610 204,853,614 10,636,891 134,473,119 59,743,604 134,499,331 0 5,579,593 0 22,853,804 1,435 787,865 105,276,634 8,4852% 8,932,917 3,577,312 0 3,577,312	3,526,747,873 203,173,765 10,746,900 130,788,907 61,637,958 129,632,900 0 14,265,351 3,633,280 25,261,821 1,818 159,725 86,310,905 8.7246% 7,530,274 3,100,665 0 3,100,665	(79,238,263) 1,679,849 (110,009) 3,684,212 (1,894,354) 4,866,431 0 (8,685,758) (3,633,280) (2,408,017) (383) 628,140 18,965,730 1,402,644 476,647 0 476,647	-2.25% 0.83% -1.02% 2.82% -3.07% 3.75% n/m -60.89% -100.00% -9.53% -21.07% 393.26% 21.97% 18.63% 15.37% n/m 15.37%

Appendix A - Formula Rate

Shaded cells are inputs						
Andrew come are injuste	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
			True-up			Change over 2017 Projection (as-filed
71 General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0	0	(0.005.750)	n/m
72 Total Accounts 924 and 930.1 - General 73 Gross Plant Allocator		(Line 70 + Line 71) (Line 12)	5,579,593 23.0777%	14,265,351 23.3215%	(8,685,758)	-60.89%
74 A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,287,643	3,326,897	(2,039,255)	-61.30%
75 Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	73,541,476	75,595,793	(2,054,317)	-2.72%
Depreciation & Amortization Expense						
Depreciation Expense	41					
76 Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	106,777,986	104,655,006	2,122,980	2.03%
77 General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	39,820,885	41,404,035	(1,583,150)	-3.82%
78 Intangible Amortization	(Note H)	Attachment 5	40,052,602	36,791,866	3,260,736	8.86%
79 Total		(Line 77 + Line 78)	79,873,487	78,195,901	1,677,586	2.15%
80 Wage & Salary Allocator		(Line 5)	8.4852%	8.7246%	(44.050)	0.000/
81 General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,777,413	6,822,273	(44,859)	-0.66%
82 Abandoned Plant Amortization	(Note O)		0	0	0	n/m
83 Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	113,555,399	111,477,279	2,078,121	1.86%
Faxes Other Than Income						
84 Taxes Other than Income Taxes		Attachment 2	38,104,944	37,145,684	959,260	2.58%
			<u> </u>		·	
85 Total Taxes Other than Income Taxes		(Line 84)	38,104,944	37,145,684	959,260	2.58%
Return \ Capitalization Calculations						
Long-Term Debt		Attachment 14	7.046.645.769	7.108.466.231	(61,820,462)	-0.87%
Long-Term Debt 86 Account 221 Bonds			7,046,645,769 0	7,108,466,231	(61,820,462) 0	-0.87% n/m
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds		Attachment 14	0			n/m
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos.		Attachment 14 Attachment 14		0	0	n/m n/m
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds		Attachment 14	0	0	0	n/m
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt	(Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89	0 0 0 7,046,645,769	7,108,466,231	0 0 0 (61,820,462)	n/m n/m n/m -0.87%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount	(Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14	0 0 0 7,046,645,769 10,973,950	7,108,466,231 11,992,787	0 0 0 (61,820,462) (1,018,837)	n/m n/m n/m -0.87%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966	0 0 0 7,108,466,231 11,992,787 31,458,867	0 0 0 (61,820,462) (1,018,837) (3,121,901)	n/m n/m n/m -0.87% -8.50% -9.92%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt 94 Plus Account 225 Unamortized Premium	(Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43%
Long-Term Debt Account 221 Bonds Less Account 222 Reacquired Bonds Account 223 Long-term Advances from Associated Cos. Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt Less Account 226 Unamortized Discount Less Account 181 Unamortized Debt Expense Less Account 189 Unamortized Debt Expense Plus Account 225 Unamortized Premium Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt	(Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14	0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m
Long-Term Debt 86	(Note T) (Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81%
Long-Term Debt Account 221 Bonds Less Account 222 Reacquired Bonds Account 223 Long-term Advances from Associated Cos. Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt Less Account 226 Unamortized Discount Less Account 181 Unamortized Debt Expense Less Account 189 Unamortized Loss on Reacquired Debt Plus Account 225 Unamortized Premium Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost Accounts 427 and 430 Long Term Interest Expense	(Note T) (Note T) (Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195)	n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81%
Long-Term Debt 86	(Note T) (Note T) (Note T) (Note T) (Note T) (Notes R & T) (Note R)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14 Attachment 14 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824	0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt 94 Plus Account 225 Unamortized Premium 95 Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense 98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense	(Note T) (Note T) (Note T) (Note T) (Note S R & T) (Note R) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824	7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt 94 Plus Account 225 Unamortized Premium 95 Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense 98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 100 Account 428.1 Amortized Loss on Reacquired Debt	(Note T) (Note T) (Note T) (Note T) (Note R & T) (Note R) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824 360,014,410 0 4,121,973 639,595	7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019 359,474,830 0 4,142,215 667,665	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241) (28,070)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49% -4.20%
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt 94 Plus Account 225 Unamortized Premium 95 Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense 98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 100 Account 428.1 Amortized Loss on Reacquired Debt 101 Less Account 429 Amortized Premium	(Note T) (Note T) (Note T) (Note T) (Note SR & T) (Note R) (Note T) (Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824 360,014,410 0 4,121,973 639,595 11,026	7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241) (28,070)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49% -4.20% 0.00%
Long-Term Debt Account 221 Bonds Less Account 222 Reacquired Bonds Account 223 Long-term Advances from Associated Cos. Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt Less Account 226 Unamortized Discount Less Account 181 Unamortized Debt Expense Less Account 189 Unamortized Loss on Reacquired Debt Plus Account 225 Unamortized Premium Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost Accounts 427 and 430 Long Term Interest Expense Less Hedging Expense Account 428 Amortized Debt Discount and Expense Account 428 Amortized Loss on Reacquired Debt Less Account 428 Amortized Debt Orecount and Expense Less Account 429 Amortized Premium Less Account 429 Amortized Gain on Reacquired Debt	(Note T) (Note T) (Note T) (Note T) (Note R & T) (Note R) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824 360,014,410 0 4,121,973 639,595 11,026 0	0 0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019 359,474,830 0 4,142,215 667,665 11,026	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241) (28,070) 0	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49% -4.20% 0.00% n/m
Long-Term Debt 86 Account 221 Bonds 87 Less Account 222 Reacquired Bonds 88 Account 223 Long-term Advances from Associated Cos. 89 Account 224 Other Long-term Debt 90 Gross Proceeds Outstanding Long-term Debt 91 Less Account 226 Unamortized Discount 92 Less Account 181 Unamortized Debt Expense 93 Less Account 189 Unamortized Loss on Reacquired Debt 94 Plus Account 225 Unamortized Premium 95 Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost 97 Accounts 427 and 430 Long Term Interest Expense 98 Less Hedging Expense 99 Account 428 Amortized Debt Discount and Expense 100 Account 428.1 Amortized Loss on Reacquired Debt 101 Less Account 429 Amortized Premium	(Note T) (Note T) (Note T) (Note T) (Note SR & T) (Note R) (Note T) (Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824 360,014,410 0 4,121,973 639,595 11,026	7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019 359,474,830 0 4,142,215 667,665	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241) (28,070)	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49% -4.20% 0.00%
Long-Term Debt Account 221 Bonds Less Account 222 Reacquired Bonds Account 223 Long-term Advances from Associated Cos. Account 224 Other Long-term Debt Gross Proceeds Outstanding Long-term Debt Less Account 226 Unamortized Discount Less Account 181 Unamortized Debt Expense Less Account 189 Unamortized Loss on Reacquired Debt Plus Account 225 Unamortized Premium Plus Account 257 Unamortized Gain on Reacquired Debt Net Proceeds Long Term Debt Long Term Debt Cost Accounts 427 and 430 Long Term Interest Expense Less Hedging Expense Account 428 Amortized Debt Discount and Expense Account 428 Amortized Loss on Reacquired Debt Less Account 428 Amortized Debt Orecount and Expense Less Account 429 Amortized Premium Less Account 429 Amortized Gain on Reacquired Debt	(Note T) (Note T) (Note T) (Note T) (Note SR & T) (Note R) (Note T) (Note T) (Note T) (Note T)	Attachment 14 Attachment 14 Attachment 14 Sum Lines 86 through 89 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Attachment 14 Sum Lines 90 through 95 Attachment 14	0 0 0 7,046,645,769 10,973,950 28,336,966 5,459,591 52,561 0 7,001,927,824 360,014,410 0 4,121,973 639,595 11,026 0	0 0 0 7,108,466,231 11,992,787 31,458,867 6,095,145 63,587 0 7,058,983,019 359,474,830 0 4,142,215 667,665 11,026	0 0 0 (61,820,462) (1,018,837) (3,121,901) (635,554) (11,026) 0 (57,055,195) 539,580 0 (20,241) (28,070) 0	n/m n/m n/m -0.87% -8.50% -9.92% -10.43% -17.34% n/m -0.81% 0.15% n/m -0.49% -4.20% 0.00% n/m

Appendix A - Formula Rate

					2017 True-up	2017 Projection (as-filed)	-	
Shaded o	cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data True-up	2016 Form 1 data	Absolute change	Percent change
105				Au 1 444		2016 data in Settlement model	7 True-up value minus 2017 Projection (as-filed) v	, ,
105 106	Less Account 217 Reacquired Capital Stock (preferred)			Attachment 14	0	0	0	n/m
107	Account 207 Premium on Preferred Stock			Attachment 14	0	0	ŭ	n/m
107	Account 207-208 Other Paid-In Capital (preferred)			Attachment 14		•	0	n/m
109	Less Account 213 Discount on Capital Stock (preferred)			Attachment 14	0	0	0	n/m
	Less Account 214 Capital Stock Expense (preferred)			Attachment 14	0	0	0	n/m
110	Total Preferred Stock			Sum Lines 104 through 109	2,397,600	2,397,600	0	0.00%
111	Preferred Dividend			Attachment 14 (Enter positive)	161,902	161,902	0	0.00%
С	Common Stock							
112	Proprietary Capital			Attachment 14	7,497,597,604	7,531,558,737	(33,961,133)	-0.45%
113	Less: Total Preferred Stock			(Line 110)	2,397,600	2,397,600	0	0.00%
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary	Earnings		Attachment 14	116,833,919	139,867,117	(23,033,198)	-16.47%
115	Less: Account 219			Attachment 14	(12,567,851)	(11,852,626)	(715,224)	-6.03%
116	Total Common Stock			Sum Lines 112 through 115	7,390,933,935	7,401,146,646	(10,212,711)	-0.14%
_						-	•	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.80%	48.98%	-0.18%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%	0.02%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.18%	51.00%	0.18%	
	-							
		Long Term Debt Cost = Long Term Debt Cost /						
120	Debt Cost	Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.21%	5.16%	0.05%	
120	Debt cost	Preferred Stock cost =		(Line 1007 Line 30)	3.2170	3.1070	0.0070	
		Preferred Dividends /						
121	Preferred Cost	Total Preferred Stock		(Line 111 / Line 110)	6.75%	6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%	9.80%		
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.54%	2.53%	•	
123	Weighted Cost of Debt Weighted Cost of Preferred	Preferred Stock		(Line 117 Line 120) (Line 118 * Line 121)	2.54% 0.00%	2.53%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 121)	5.02%	5.00%		
126	Rate of Return on Rate Base (ROR)	COMMON GLOCK		(Sum Lines 123 to 125)	7.5593%	7.53%	0.03%	
127 In	nvestment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	260,609,207	265,454,053	(4,844,846)	-1.83%
_				X	,,	, . ,	(1-1-1)	
omposi	ite Income Taxes							
In 128	ncome Tax Rates FIT = Federal Income Tax Rate		(Note G)		35.00%	35.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%	4.54%		
130	p	(percent of federal income tax deductible		Per state tax code	0.00%	0.00%		
131	T T	T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * I			37.951%	37.951%		
132	T / (1-T)				61.163%	61.163%		
	C Adjustment							
133 134	Amortized Investment Tax Credit - Transmission Related ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)		Attachment 5 Line 133 * (1 / (1 - Line 131))	(969,214) (1,562,015)	(1,150,336) (1,853,915)		15.75% 15.75%
	ncome Tax Component =	(T/1-T) * Investment Return * (1-(WCLT	D/ROR)) =	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	105,791,280	107,834,389	(2,043,109)	-1.89%
	•	. ,					i i i i	
136 T	otal Income Taxes			(Line 134 + Line 135)	104,229,266	105,980,474	(1,751,209)	-1.65%

Summary

Appendix A - Formula Rate

				2017 True-up	2017 Projection (as-filed)		
Shaded	I cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data	2016 Form 1 data	Absolute change	Percent change
407	Net Descrite Diset 6 Foreign and			True-up	2016 data in Settlement model		Change over 2017 Projection (as-filed
137 138	Net Property, Plant & Equipment Total Adjustment to Rate Base		(Line 32) (Line 51)	4,580,502,795 (1,132,993,185)	4,637,294,898 (1.110.547.025)	(56,792,103) (22,446,160)	-1.22% -2.02%
139	Rate Base		(Line 51)	3,447,509,610	3,526,747,873	(79,238,263)	-2.25%
100	Nate Date		(Line 32)	3,447,303,010	3,320,747,073	(13,230,203)	-2.2070
140	Total Transmission O&M		(Line 75)	73,541,476	75,595,793	(2,054,317)	-2.72%
141	Total Transmission Depreciation & Amortization		(Line 83)	113,555,399	111,477,279	2,078,121	1.86%
142	Taxes Other than Income		(Line 85)	38,104,944	37,145,684	959,260	2.58%
143	Investment Return		(Line 127)	260,609,207	265,454,053	(4,844,846)	-1.83%
144	Income Taxes		(Line 136)	104,229,266	105,980,474	(1,751,209)	-1.65%
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	590,040,292	595,653,284	(5,612,992)	-0.94%
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities						
146	Transmission Plant In Service		(Line 15)	6,122,640,457	6,051,719,907	70,920,550	1.17%
147	Excluded Transmission Facilities	(Note J)	Attachment 15	170,890,310	244,927,582	(74,037,272)	-30.23%
148	Included Transmission Facilities		(Line 146 - Line 147)	5,951,750,147	5,806,792,325	144,957,822	2.50%
149	Inclusion Ratio		(Line 148 / Line 146)	97.21%	95.95%	, , .	
150	Gross Revenue Requirement		(Line 145)	590,040,292	595.653.284	(5,612,992)	-0.94%
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	573,571,553	571,545,770	2,025,782	0.35%
	•		(Line 143 Line 150)	373,371,333	371,343,770	2,020,702	0.5570
	Revenue Credits						
152	Revenue Credits		Attachment 3	92,982,484	132,780,097	(39,797,613)	-29.97%
153	Net Revenue Requirement		(Line 151 - Line 152)	480,589,069	438,765,673	41,823,396	9.53%
-	Not Plant Committee Observe				•		
154	Net Plant Carrying Charge Gross Revenue Requirement		(Line 150)	590.040.292	595.653.284	(5,612,992)	-0.94%
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,483,350,659	4,539,652,249	(56,301,590)	-1.24%
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.1607%	4,559,652,249		-1.24/0
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.7790%	10.8158%		
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6414%	2.6338%	0.01%	
	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	224,218,757	983,063	0.44%
160	Increased Return and Taxes		Attachment 4	393,276,764	400,422,047	(7,145,282)	-1.78%
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	618,478,584	624,640,803	(6,162,219)	-0.99%
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,483,350,659	4,539,652,249	(56,301,590)	-1.24%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	13.7950%	13.7597%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.4134%	11.4543%		
165	Net Revenue Requirement		(Line 153)	480,589,069	438,765,673	41,823,396	9.53%
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0	0	0	n/m
167	Transmission Incentive Credit		Attachment 7	4,566,718	4,597,903	(31,185)	-0.68%
168	Interest on Network Upgrade Facilities		Attachment 5	1,468,174	1,047,559	420,615	40.15%
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	486,623,961	444,411,135	42,212,826	9.50%
	Network Service Rate						
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,933	13,875	58	0.42%
171	Rate (\$/MW-year)		(Line 169 / 170)	34,925	32,029	2,896	9.04%
172	Network Service Rate (\$/MW-year)		(Line 171)	34,925	32,029	2,896	9.04%
-	N V		, ,	- /	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	

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.

ATTACHMENT H-1 PacifiCorp Appendix A - Formula Rate

2017 True-up

Shaded cells are inputs	Notos	Reference (FERC Form 1 reference, attachment, or instruction)	2017 Form 1 data
Shaueu Cens are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	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 x 120) + (.4000 x 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
	Schedule 1 - Rate Calculations		
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 3 4	Acct 454 - Allocable to Transmission Acct 456 - Allocable to Transmission Total Revenue Credits	Attachment 3, Line 6 Attachment 3, Line 12 Line 2 + Line 3	\$5,381,547 \$87,600,937 \$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

				Gas, Prod., Dist.,	Transmission			T. 1.T
Line	Description	Reference	Total Company	or Other	Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
	ADIT 000	0.1.000.0.1	(4.000.000	/a a=a a=a a=			(000 101 = 10)	
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))			At	tachment 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.

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287220 720.50	60 Pension	43,688,849	43,688,849	0	0		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.18	82 LTIP - non current	4,161,744	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.40	00 Bonus Liab. Elec Cash Basis (2.5 mos)	79,823	0	0	0		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 720.20	00 Deferred Comp. Accrual	3,152,262	0	0	0	3,152,262	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.50	00 Severance Accrual - Cash Basis	320,811	0	0	0		Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327 720.30	00 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.
	00 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.
	80 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.
	50 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 720.55	50 Accrued CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287447 720.8	30 Western Coal Carr Ret Med Accrual	4,130,208	0	0	0		Accrued post-retirement liabilityies 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 720.80	00 FAS 158 Pension Liability	82,683,919	82,683,919	0	0	0	Total unfunded pension liability as required under FAS 158.
287461 720.8	10 FAS 158 Post-Retirement Liability	22,481,492	22,481,492	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.83	20 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.
201402 120.02	The fooders Elability	0	0	0	0	0	
FAS 133 Derivatives		0	0	0	0	0	
		29,074,300	29,074,300	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 415.83	39 NonCurr Liab - Frozen MTM	37,838,683	37,838,683	0	0		Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilitie	s:	0	0	0	0	0	
287206 415.7	10 RL - WA Accelerated Depreciation	1,063,340	1,063,340	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.

287209 705.266 RL - Energy Savings Assistance (ESA) - CA	274,972	274,972	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.
297742 70E 24E BL OB Direct Access E.Vr.Out out	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	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
287213 425.381 RL - BPA Balance Act - ID 287225 605.103 ARO/Reg Diff - Trojan - WA	(98,676)	(98,676)	0	0	credit to their bill. 1 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.
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 Tarriff.
287229 705.527 RL CA Solar Feed-in Tariff - NC	461,911	461,911	0	0	Regulatory liability established to record CA solar Feed in Tarriff.
287230 705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,209,170	1,209,170	0	0	O 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.
287231 705.519 RL WA Def NPC - Noncurrent	3,363,876	3,363,876	0	0	Regulatory liability established to record WA Def NPC.
287232 705.517 RL - Deferred Excess NPC - UT - Noncurrent	1,836,865	1,836,865	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.
287233 705.515 RL - Deferred Excess NPC - OR - noncurrent	7,608,767	7,608,767	0	0	 Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237 705.755 RL-Noncurrent Reclass-Other	0	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238 705.420 RL - CA GHG Allowance Rev	156,295	156,295	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
	0	0	0	0	The giveback entails capital investments in emission control equipment
287239 705.600 RL - OR 2012 GRC Giveback	3,332,911	3,332,911	0	0	in coal-fueled generation units self owned and operated. Regulatory liability used to record the Oregon allocation of injury and
287253 705.400 Reg Lia - OR Inj & Dam Reserve	3,332,911	3,332,911	v	Ů,	damage insurance recovered in excess of insurance claims incurred.
287255 705.451 Reg Lia - OR Property Ins Reserve	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257 705.453 Reg Lia - ID Property Ins Reserve	210,859	210,859	0	0	Regulatory liability used to record the Idaho allocation of storm-related
287257 705.453 Reg Lia - ID Property Ins Reserve 287258 705.454 Reg Lia - UT Property Ins Reserve	1,177,557	1,177,557	0	0	property damage recovered in excess of insurance claims incurred. Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
	33,666	33,666	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	2,963,801	2,963,801	0	0	Incurred. Income tax gross-up on unamortized Investment Tax Credits pursuant to
287262 100.100 RL ITC	175,610	175,610	0	0	IRC Subsection 46(f)(2). 0 Regulatory liability for a Wyoming revenue requirement adjustment
287268 415.706 RL - 50% Bonus Tax Depr - WY		·	0	U	related to bonus tax depreciation.
287271 705.336 RL - Sale of REC - UT - Noncurrent	154,906	154,906	0	0	O 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.
287272 705.337 RL - Sale of REC - WY - 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
287274 705.261 RL - Sale of RECs - OR	12,913	12,913	0	0	Regulatory liability established to record OR REC's.
287284 610.147 Reg Liability-Other - Balance Reclass	104,188	104,188	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
287288 415.804 RTO Grid West N/R - OR	0	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287299 705.265 RL - OR Energy Conserv Chrg	1,247,406	1,247,406	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
287304 610.146 OR Reg Asset/Liab Cons	(100,363)	(100,363)	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.
	852,229	852,229	0	0	Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities					with FAS 143 asset retirement obligations.

	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
287316 715.720 NW Power Act - WA					which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in
20/310 /13.720 NW TOWELACT WA	0	0	0	0	0 Regulatory liability established for imputed revenue associated with a th
					SMUD (Sacramento Municipal Utility District) power sale equal to the
					difference between commission ordered fixed rate and the actual
					variable contract rate.
007000 040 000 044 ID Davids In 147					
287320 910.560 SMUD Revenue Imputation-UT	23,542	22.542			O Description of income
287374 100.105 Income Tax WA Flow-through		23,542	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/liabilityies 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 explor
	0	0	0	O C	 Regulatory asset established for the recovery of costs incurred to explor the organization Grid West, an RTO (regional transmission organization)
287439 415.805 RTO Grid West Notes Rec - WY					the organization ond west, an KTO (regional transmission organization)
	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
287440 415.806 RTO Grid West Notes Rec - ID					(regional transmission organization).
	2,061,769	2,061,769	0	C	0 Regulatory asset/liability established for the Asset Retirement Obligation
287441 605.100 Trojan Decom Cost-Regulatory Asset	0	0			(ARO) Liability representing future reclamation costs associated with the
	0	0	0	C	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs					Bill 1149.
	600,284	600,284	0	C	0 Regulatory liability established to record revenues received from
					customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine					through bill credits.
207452	761,145	761,145	0	C	0 Regulatory liability established to record revenues received from
287453 610.143 RL - WA Low Energy Program	966,416	966,416	_		customers which are then granted to qualifying low income recipients 0 Regulatory liability established to record revenues received from
	900,416	900,416	0		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
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates
267474 705.271 KL - Blue Sky Program WA	87,669	87,669	0		0 Regulatory liability established to record revenues received from
	07,000	07,000	•		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	C	0 Regulatory liability established to record revenues received from
287476 705.273 RL - Blue Sky Program UT					customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID	57,733	57,733	0	C	0 Regulatory liability established to record revenues received from
	214,116	214,116	0	C	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					program, which are their used to purchase renewable energy certificates
	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
287486 415.926 RL - Depre	(0.5	(0.000)			January 1, 2014.
	(2,523)	(2,523)	0	C	0 Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new
287487 415.927 RL - Depre					rates on January 1, 2014.
State Carryforwards	0	0	0	0	0
287280 DTA State Charitable Contribution Limit	310,658	310,658	0	0	Charitable contribution carryforward for state income tax purposes.
	79,743,358	79,743,358	0	C	0 State net operating loss carryforward for income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State					
257 157 STATEST Operating 2005 ouryforms office	(28,018,906)	(28,018,906)	0	0	0 Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	(=5,5:5,000)	(==,=:,=,000)			state net operating loss carryforward.
	2,104,918	2,104,918	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits					(BETC's).
	2,136,632	2,136,632	0	C	Oregon state income tax credit carryforward.
287491 DTA BETC Purchased Credits					
201431 DIA DETO FUCIASSO CISUIS	837,770	837,770	0	0	Book-tax difference related to the Gain on purchased Business Energy
	037,770	037,770	0		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					
287269 DTA Colorado Tax Credit Carryforward 287275 DTA AZ State Tax Credit Carryforward	0	0	0		0 Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	316,327	316,327	0		California state income tax credit carryforward. California state income tax credit carryforward.
	0.0,027	0.0,527	0	0	0
	0	0	0	0	0
Loss Contingencies					

287970 415.815 Ins Rec Accrual	0	0	0	0	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
	0	0	0	0	0 Accrued liability related to USA Power.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages	Ü	0	V	o o	damage expense.
	0	0	0	0	0
	0	0	0	0	0
A B	· ·	0	Ŭ		
Asset Retirement Obligations 287339 105.400 FAS 143 ARO Liability	77,524,010	77,524,010	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
	0	0	0	0	O Statement No. 145.
Other Deferred Assets: 287210 505.115 Sales & Use Tax Audit Exp	0 95,248	95,248	0	0	Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other	95,248 158.129	95,248 158,129	0	0	O Advanced payments recognized for tax and not for book.
287214 910.245 Contra Rec Joint Owners	1,753,017	1,753,017	0	0	Reserve against receivable due from joint owners.
287216 605.715 Trapper Mine Contract Oblig	2,250,758	2,250,758	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	570,811	570,811	0	0	 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	331,401	331,401	0	0	O Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	9,924,217	9,924,217	0	0	 Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	1,075,282	1,075,282	0	0	0 Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(12,229,025)	(12,229,025)	0	0	Valuation allowance against items that may not be realized before they expire.
	0	0	0	0	Of 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
287289 425.130 Rogue River-Habitat Enhance	390,071	390,071	0	0	period of 9 years for habitat enhancement. O Accrued liability associated with the acceptance of the Lewis River FERI
287290 425.150 Lewis River- LWD Fund Liab	0	0	0	0	license for habitat enhancement. O Accrued liability used to defer credits for book purposes that are receive
287297 505.155 Deferred Revenue - Citibank					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.
287298 205.210 ERC Impairment Reserve	774,200	774,200	0	0	0 The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit.
287321 100.100 ITC	5,501,768	5,501,768	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
	211,464	211,464	0	0	O 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	Accrued liability for refundable cash deposits received from customers
287338 415.110 Def Reg Asset-Transmission					who wish to reserve transmission line services. These deposits are full refundable. The deposits are recognized as income when the service contract is fulfilled.
287340 220.100 Bad Debts Allowance - Cash Basis	2,988,505	2,988,505	0	0	O Accrued liability established to reserve for accounts receivable for which collection is not expected.
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	Accrued prepayment from the Eugene Water & Electric Board for the us of transmission facilities in the Foote Creek area of Wyoming.
	0	0	0	0	O Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year
287344 715.800 Redding Contract - Prepaid	0	0	0	0	period from 1996 - 2015. O Accrued estimated liability for distribution projects that are estimated to
287345 145.030 Distribution O&M Amort of W	0	0	0	0	not be recovered. 0 Miscellaneous accrued liabilities related to Energy West Mining
287349 505.100 Energy West Accrued Liab 287354 505.150 Misc Current & Accrued Liab	2,727,850	2,727,850	0	0	Company. 0 Miscellaneous accrued liabilities related to PacifiCorp.
287357 425.200 Other Environmental Liabili	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	1,100,625 9,410,239	1,100,625 9,410,239	0	0	O Accrued liability for prepaid rents on company owned utility poles. Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt	6,395,892	6,395,892	0	0	FERC license for habitat enhancement. O Accrued liability associated with the acceptance of the North Chippetin
287392 425.120 Bear River Settlement Agreement	303,841	303,841	0	0	license for various settlement obligations. Ol Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances			U	Ü	Center leased by PacifiCorp will be amortized as expenses are incurred.
287415 205.200 M&S Inventory Write-off	1,231,523	1,231,523	0	0	O Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417 605.710 Reverse Accrued Final Reclamation	3,231,000	3,231,000	0	0	O Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430 505.125 Accrued Royalties	1,349,810	1,349,810	0	0	 Accrued liability for royalty payments to the Mineral Management Service on coal production.
	·		· · · · · · · · · · · · · · · · · · ·	·	

287479 105.221 Safe Harbor Leases - Cholla	35,895,726	35,895,726	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		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		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

Α	В	C	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	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:

- 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

A	В	С	D	E	F	G
		Gas, Prod,				
	Total	Dist Or Other	Transmission	Plant	Labor	
		Related	Related	Related	Related	Justification
Account 282						
						Book-tax difference for a taxable gain or loss that is deferred pursuant to
						Internal Revenue Code Section 1031, otherwise knows as a "like-kind
287605 105.147 §1031 Exchange	(172,878)	(172,878)	0	0		0 exchange."
						Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income
287599 105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,381,982)	(7,381,982)	0	0		0 tax normalization rules.
						Book-tax difference for the capitalization and depreciation of legal fees
287766 610.101 Amortization NOPAs 99-00 RAR	144,343	144,343	0	0		0 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.
						Book-tax basis difference for the capitalization of interest for income tax
287605 105.142 Avoided Costs	231,316,204	231,316,204	0	0		0 purposes.
						Book-tax basis difference for the capitalization of interest for income tax
						purposes specifically related to hydro-relicensing costs transferred to
287704 105.143 Basis Intangible Difference	(1,541,184)	0	0	(1,541,184)		0 plant-in-service.
	\ \(\frac{1}{2} \)					Book-tax difference related to different methods for computing deductible
287753 110.100 Book Cost Depletion	0	0	0	0		0 periodic depletion for book and tax purposes.
287605 105 120 Book Depreciation	2 965 864 232	2 965 864 232	0	0		Book-tay difference for book depreciation

				_		
287605 105.470 E	Book Fixed Asset Gain/Loss	25,390,878	25,390,878	0	0	Book-tax difference related to land sales.
						Book-tax basis difference related to test energy revenues which are
287605 105.146	Capitalization of Test Energy	5,238,233	5,238,233	0	0	received/earned for power produced by generating plants during the
	Capitalization of Test Energy Capitalized Depreciation	(24,078,328)	(24,078,328)	0	0	construction period and sold or used by the utility. Book-tax basis difference for the capitalization of vehicle depreciation.
287003 105.137	Capitalized Depreciation	(24,070,320)	(24,070,320)	0	0	Book-tax basis difference related to the amount of labor costs capitalized
287605 105.100 0	Capitalized labor and benefit costs	24.587.422	24.587.422	0	0	0 to fixed assets.
207000 100.100	Capitalized labor and zerion code	2 1,007 ; 122	21,007,122			Book-tax basis difference related to the amount of labor overhead costs
287605 105.101 0	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0 capitalized to fixed assets.
	Direct Assignment: Transmission Fixed Assets	0	1,082,027,566	(1,082,027,566)	0	PowerTax Report #257: Transmission Book Allocation Group.
	Direct Assignment: Intangible Fixed Assets	0	50,466,876	Ó	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.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.222 0	Cholla SHL (Amortization of SHL Gain)	(3,544,255)	0	0	(3,544,255)	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax difference for safe harbor lease agreement between PacifiCorp
287608 105.223 0	Cholla SHL NOPA (Lease Amortization)	1,222,372	0	0	1,222,372	and General Electric Credit Corp for the Cholla generation plant.
						Book-tax basis difference for coal mine development costs, which are
						capitalized for book purposes. For income tax purposes, 70% of coal
007005 405 405	Oct Mice Development	(4,834,889)	(4.004.000)	0	0	mine development costs are deductible in the year incurred and the
287605 105.165 0	Coal Mine Development	(4,034,009)	(4,834,889)	U	U	oremaining 30% are capitalized for tax and amortized over 60 months. 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
287605 105.170 (Coal Mine Extension Costs	(5.858.660)	(5,858,660)	0	0	0 purposes the costs are deductible in the period paid or incurred.
201003 103.110 (OOGI WIITO LAUGITO/UIT OUSUS	(0,000,000)	(0,000,000)	U	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605 105.153	Contract LiabilityBasis Adj - Chehalis	(331,401)	(331,401)	0	0	0 currently deductible for income tax purposes.
20,000 100.100		(55., .01)	(001, 101)			Eagle Mountain contract liabilities not currently deductible for income tax
287605 105,151 (Contract LiabilityBasis Adj - Eagle Mountain	(2.007.594)	(2.007.594)	0	0	0 purposes.
	Contribution in Aid of Construction	314,856,558	314,856,558	0	0	Book-tax basis difference related to contributions in aid of construction.
207000 100.130 (CONTRIBUTION IN AID OF CONSTRUCTION	314,000,058	314,000,058	U	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605 105.175 (Cost of Removal	(263,071,040)	(263,071,040)	0	0	of for income tax purposes in the year paid and incurred.
20.000 100.170 ((200,071,040)	(200,071,040)	· ·	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
287224 145.030 0	CWIP Reserve	582,847	582,847	0	0	o reserve is established, CWIP Reserve.
						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
287605 105.141	Debt AFUDC	(240,404,737)	(240,404,737)	0	0	opitalization of interest on debt.
						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
287605 105.115 E	Effects of Ratemaking - Fixed Assets Flowthrough	(107,492,703)	(107,492,703)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 105.139 E	Equity AFUDC	(102.660.353)	(102,660,353)	0	0	O capitalization of interest on debt.
287003 103.139 1	Equity At ODC	(102,000,000)	(102,000,333)	U	0	PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928 425.310 H	Hydro Relicensing Obligation	(7,223,964)	(7,223,964)	0	0	Financial Accounting Standard 143.
	Federal Tax Bonus Depreciation	0	0	0	0	Current federal benefit of interest on corrections.
	Tax Depreciation	(6,570,492,708)	(6,570,492,708)	0	0	Book-tax difference for tax depreciation.
	Tax Fixed Asset Gain/Loss	(85,512,735)	(85,512,735)	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
						depreciation methodologies; primarily resulting from states that have not
287605 105.129 F	Fixed Assets - State Modifications	19,374,777	0	0	19,374,777	0 adopted bonus depreciation.
						Book-tax basis difference for qualified advanced mine safety equipment,
						50% of which is deductible in the period paid and incurred for income tax
	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0 purposes.
287929 105.460 N	Non-ARO Removal Costs	(352,661,298)	(352,661,298)	0	0	Regulatory liability related to removal costs.
287740 110.200 F	Percentage Depletion - Temp	_	^	_	_	Book-tax difference related to different methods for computing deductible
201140 110.200	r ercentage Depiction - Temp	U	U	U	U	periodic depletion for book and tax purposes. 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
287605 320.210 F	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	O capitalized for book purposes.
		(-,,: -:,=00)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	·		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
287648 100.120 F	RA - Effects of Ratemaking - Fixed Assets	(261,127,630)	(261,127,630)	0	0	0 reverse and result in higher taxable income as compared to book
						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
287605 100.110 F	RA- Solar ITC Basis Adj Fixed Assets	(46,635)	(46,635)	0	0	0 differences between book basis and tax basis for the solar arrays.
						Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 F	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	298,980	0	0	0	298,980 Exchanges pursuant to the income tax normalization rules.
	B. I					Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 F	Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	7,082,992	0	7,082,992	0	Exchanges pursuant to the income tax normalization rules.

					De des l'écotions de allution controls de l'éties des relation faux FEDO
207005 AOF 404 Paulos to Pullation Control Facilities Propositation	306.993.377	306.993.377	0	0	Reclassification of pollution controls facilities depreciation from FERC 0 account 282 to FERC account 281.
287605 105.131 Reclass to Pollution Control Facilities Depreciation	300,993,377	306,993,377	U	U	
					Book-tax basis difference related to relocation reimbursements, which
					depending on whether or not the benefit of the relocation is for the benefit
					of the general public may or may not be taxable and depreciable for
287605 105.140 Reimbursements	31,988,058	31,988,058	0	0	income tax purposes.
					Book-tax basis difference for expenditures which are capitalized and
					depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(479,472,754)	(479,472,754)	0	0	0 deductible in the period they are paid and incurred.
					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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(473.513)	(473,513)	0	0	0 PAC-E-13-04).
207221 410.000 NE CONTRO ORIGINAL TO THE CONTROL OF THE CONTROL OR	(470,010)	(470,010)	•		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
007000 MF 004 PL Outro Outro Propositioning HT	(3.425.271)	(3,425,271)	0	0	a regulatory asset per the Utah general rate order/stipulation (Docket 11-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(3,425,271)	(3,425,271)	U	U	0 035-200).
					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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(812,494)	(812,494)	0	0	order/stipulation (Docket 20000-405-ER11).
287313 105.450 RL - Non-ARO Liability	352,661,298	352,661,298	0	0	Regulatory liability related to removal costs.
					Book-tax basis difference related to safe harbor lease rate differential.
					(Federal ONLY vs. Federal + State).
					(
287605 105.135 Safe Harbor Lease Rate Differential	333,341	333,341	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
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(238,585,871)	(238,585,871)	0	0	0 they are paid and incurred.
201000 100.120 000. 4010 Augustinent - Nepair Deutstion	(200,000,071)	(200,000,071)	U	U	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
2000000 100 100 100 100 100 100 100 100		(0			solar ITC, therefore creating basis differences between book basis and
287605 105.116 Solar ITC Basis Adjustment	(6,628)	(6,628)	0	0	0 tax basis for the solar arrays.
					Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	262,597	262,597	0	0	0 periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	Book-tax difference related to relicensing cost for Klammath 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 FASE 109 Above if not separately removed	(261,127,630)	(261,127,630)	(1,074,344,374)	13,311,710	(200,104,140)
Less FASB 106 Above if not separately removed	(201,127,030)	(201,127,030)	0	0	0
	(4.257.849.913)	(2.959,222,301)	(1.074.944.574)	U	(239.194.748)
Total	(4,257,849,913)	(2,959,222,301)	(1,074,944,574)	15,511,710	(239,194,740)]

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

С D E F G Gas, Prod, Total Dist Or Other Transmission Plant Labor Justification Related Related Related Related Account 283 FERC 283 - Regulatory Assets Regulatory asset used to record a contra PP&E account within electric plant-in-service (EPIS) for the abandonment of Deer Creek Mine related 287847 415.423 Contra RA - PP&E Deer Creek Regulatory asset used to record a contra regulatory asset for Deer Creek 18.277.019 18,277,019 287849 415.424 Contra RA - Deer Creek Abandonment abandonment. Regulatory asset to record CA contra regulatory asset for Deer Creek 814,151 814,151 287841 415.411 Contra RA - Deer Creek Abandonment - CA abandonment. Regulatory asset to record ID contra regulatory asset for Deer Creek 287842 415.412 Contra RA - Deer Creek Abandonment - ID 315,696 315,696 Regulatory asset to record OR contra regulatory asset for Deer Creek 287843 415.413 Contra RA - Deer Creek Abandonment - OR 1,444,022 1,444,022 Regulatory asset to record UT contra regulatory asset for Deer Creek 2,513,898 2,513,89 287844 415.414 Contra RA - Deer Creek Abandonment - UT abandonment.

Regulatory asset to record WA contra regulatory asset for Deer Creek 415.415 Contra RA - Deer Creek Abandonment - WA 3,651,735 287845 0 abandonment.

					Regulatory asset to record WY contra regulatory asset for Deer Creek
287846 415.416 Contra RA - Deer Creek Abandonment - WY	426,370	426,370	0	0	0 abandonment.
					Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory
287850 415.425 Contra RA - UMWA Pension	1,631,505	1,631,505	0	0	0 asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287851 415.417 Contra RA - UMWA Pension - CA	687,890	687,890	0	0	o regulatory asset included in the Deer Creek Mine disposition.
					Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation
287855 415.421 Contra RA - UMWA Pension - WA	3,085,411	3,085,411	0	0	o 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	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
" " '	, , ,		0	0	Regulatory asset used to record the depreciation/accretion associated
287642 105.401 RA - ARO	(30,995,891)	(30,995,891)	0	0	with FAS 143 asset retirement obligations. Regulatory asset to record the pass-through benefit to Oregon
					customers from the BPA. Qualifying customers, such as those who meet
287911 415.699 RA - BPA Balancing Account - OR	(1,277,691)	(1,277,691)	0	0	specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
-		, , , , ,			Balancing account to record the program costs for the conversion of
287997 415.862 RA - CA Mobile Home Park Conversion	(3,897)	(3,897)	0	0	master metered mobile home parks to direct utility service. Regulatory asset established to record the deferral of Carbon Plant's
287935 415.936 RA - Carbon Plant Decomm/Inventory	(1,309,083)	(1,309,083)	0	0	write off and sales proceeds of inventory from decommissioning.
					Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286901 415.938 RA - Carbon Plant Decomm/Inventory - CA	19,753	19,753	0	0	0 decommissioning.
					Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from
286900 415.937 RA - Carbon Plant Decomm/Inventory - WA	105,427	105,427	0	0	0 decommissioning.
					Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287984 415.923 RA - Carbon Unrecovered Plant - ID	(726,593)	(726,593)	0	0	o rates on January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new
287985 415.924 RA - Carbon Unrecovered Plant - UT	(5,229,103)	(5,229,103)	0	0	0 rates on January 1, 2014.
					Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of
287986 415.925 RA - Carbon Unrecovered Plant - WY	(1,758,175)	(1,758,175)	0	0	0 new rates on January 1, 2014.
					Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the
287760 415.896 RA - Chehalis Generating Facility Deferral - WA	0	0	0	0	0 time the plant was acquired and first reflected in rates.
287635 415.500 RA - Cholla Plant Transaction Costs	(248,483)	(248,483)	0	0	Regulatory asset established for the costs incurred to acquire the Cholla 0 generation plant from eh Arizona Public Service Company.
					Regulatory asset established for the Idaho allocation of costs incurred to
287947 415.501 RA - Cholla Plant Transaction Costs - ID	7,299	7,299	0	0	acquire the Cholla generation plant from eh Arizona Public Service O Company.
					Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service
287948 415.502 RA - Cholla Plant Transaction Costs - OR	11,913	11,913	0	0	0 Company.
					Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public
287949 415.503 RA - Cholla Plant Transaction Costs - WA	21,476	21,476	0	0	Service Company.
					Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional
287581 415.824 RA - Contra Pension MMT & CTG - CA	69,769	69,769	0	0	0 adjustment recorded in December 2008.
					Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional
287577 415.820 RA - Contra Pension MMT & CTG - OR	770,126	770,126	0	0	0 adjustment recorded in December 2008.
286903 320.271 RA - Contra RA - Pension Plan CTG	1.868.309	1.868.309	0	0	Regulatory assett established to record a contra regulatory asset for the o curtailment gain/loss on the elimination of the cash balance option in the
200505 SZUZZI INA CONINA NA CIBISON HAN OTO	1,000,309	1,000,003	0	- U	Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(1,804,306)	(1,804,306)	0	0	Deferred Excess NPC.
		, , , , ,			Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(4,698,471)	(4,698,471)	0	0	0 power costs in Idaho pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(4,882,396)	(4,882,396)	0	0	0 power costs in Utah pursuant to an energy cost adjustment clause.
207E02 MAE 97A DA Deferred Evenes NDC W/V/00 9 After Namework	(4.005.000)	(1.095.086)		0	Regulatory asset established for noncurrent portion of recoverable net 0 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	U	Regulatory asset established for the Utah allocated share of evaluator
207702 445 000 DA Defend Independent Fuglistes For LIT					fees and costs related to a request for proposal for new generation.
287783 415.880 RA - Deferred Independent Evaluator Fee - UT	0	0	0	U	Regulatory asset/liability established to record funding for qualifying
287570 415.701 RA - Deferred Intervenor Funding Grants - CA	(15,409)	(15,409)	0	0	0 intervenors that are collected from customers through California rates.
287647 425.100 RA - Deferred Intervenor Funding Grants - ID	(10,196)	(10,196)	0	0	Regulatory asset/liability established to record funding for qualifying 0 intervenors that are collected from customers through Idaho rates.
287640 415.680 RA - Deferred Intervenor Funding Grants - OR	(155,946)	(155,946)		0	Regulatory asset/liability established to record funding for qualifying
"			0	U	0 intervenors that are collected from customers through Oregon rates. Regulatory asset established for the Idaho allocated portion of
287861 415.857 RA - Deferred Overburden Costs - ID	(99,118)	(99,118)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(278,816)	(278,816)	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	Descriptions asset astablished to record Idebala above of the deferred of
					Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on
287981 415.920 RA - Depreciation Increase - Idaho	(1,898,984)	(1,898,984)	0	0	0 January 1, 2014.
					Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(704.608)	(704.608)	0		increased depreciation due to the implementation of new rates on January 1, 2014.
287982 415.921 KA - Depreciation Increase - Utan	(704,608)	(704,608)	U	0	Regulatory asset established to record Wyoming's share of the deferral
					of increased depreciation due to the implementation of new rates on
287983 415.922 RA - Depreciation Increase - Wyoming	(2,433,330)	(2,433,330)	0	0	0 January 1, 2014.
287576 430.110 RA - DSM Balance Reclass	(1,671,552)	(1,671,552)	0		Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/3/0 400-110 IVA - DOW Datable Neckass	(1,071,332)	(1,071,332)	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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up	(159.713.363)	(159,713,363)	0	0	reverse and result in higher taxable income as compared to book income.
	(100): 10)000/	(100)11101007			Regulatory asset established for flow-through accounting of income taxes
					required by the state of Washington on certain non-property related
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	temporary book-tax differences. 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
287840 415.410 RA - Energy West Mining	(96,007,511)	(96,007,511)	0	0	0 commissions.
					Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory
287634 415.300 RA - Environmental Costs	(19,205,744)	(19,205,744)	0	o	purposes.
		, , , , , ,			Regulatory liability established for the portion of environmental
007F04 44F004 PA Findential Court WA	005.707	005 707	•		remediation costs for which the state of Washington does not allow
287591 415.301 RA - Environmental Costs - WA	635,797	635,797	U	0	0 deferred treatment. Regulatory asset established to track the recoverable expenses
287738 320.270 RA - FAS 158 Pension Liability	(188,918,570)	(188,918,570)	0	0	0 associated with pension liability.
					Regulatory asset established to track the recoverable expenses
287739 320.280 RA - FAS 158 Post Retirement Liability	(9,840,938)	(9,840,938)	0	0	0 associated with post-retirement benefits liability.
					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
287975 415.655 RA - GHG Allowances - CA - Non Current		0	0		established to record current portion of CA GHG allowance.
287975 415.655 RA - GHG Allowances - CA - Non Current	U	U	U	0	Regulatory asset for the Wyoming allocated portion of a settlement
					associated with damages sustained at the Goodnoe Hills generating
287597 415.703 RA - Goodnoe Hills Settlement - WY	(137,098)	(137,098)	0	0	0 plant.
					The book-tax difference resulting from this regulatory asset.
287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(8,666,125)	(8,666,125)	0	0	Description and the Manning ellegated position of a cettlement
					Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
					accounted with damaged ductamed at the Earle Glad generating plant.
	(0.00.00)	/0.40.0.40			
287571 415.702 RA - Lake Side Settlement - WY	(318,949)	(318,949)	0	0	Regulatory asset established to record Wyoming's share of liquidating
287903 415.879 RA - Liquidation Damages - N2 - WY	(36,824)	(36,824)	0	o	0 damages on outages at Naughton 2 that are being returned to Wyoming
The state of the second	((,-,			Book-tax difference associated with Pollution control project costs
287979 415.917 RA - Naughton Unit #3 Costs - CA	0	0	0	0	0 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.
201017 710.010 Ith - Indugition Only #0 0000 - ID	U	0	U	Ť T	Book-tax difference associated with Pollution control project costs - UT.
287968 415.914 RA - Naughton Unit #3 Costs - UT	0	0	0	0	0
2070CO 445 O45 DA November Unit #0 Costs NOV					Book-tax difference associated with Pollution control project costs - WY.
287969 415.915 RA - Naughton Unit #3 Costs - WY 287977 415.885 RA - Noncurrent Reclass - Other	0	0	0	0	O SAP account used for financial statement presentation purposes to
287917 415.885 RA - Noncurrent Reclass - Other 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
					Reclass of miscellaneous regulatory assets/liabilityies that have flipped
					to debit/credit balances.
287942 430.112 RA - Other - Balance Reclass	(104,188)	(104,188)	0	0	Degulatory agent established for the little ellegated share of
					Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in Decembe
287579 415.822 RA - Pension MMT - UT	(107,469)	(107,469)	0	0	0 2008.
		, , , , , , , , ,			Regulatory asset established as an offset to the increase in post-
287972 320.285 RA - Post Employment Costs	(831,466)	0	0	0 (831,46	6) employment obligations. Asset accrued for required debt, amortized for book purposes over the
					Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new
287675 740.100 RA - Post Merger Loss - Reacquired Debt	(2,193,336)	(2,193,336)	0	0	0 issuance if the original issuance was refinanced.
					Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA	(12.274)	(13,274)	0		retirement benefits measurement date change transitional adjustment
287588 415.831 RA - Post-Ret MMT - CA	(13,274)	(13,274)	0	U	0 recorded in December 2008.

					Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	(146,517)	(146,517)	0	0	0 recorded in December 2008.
					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(105,750)	(105,750)	0	0	0 recorded in December 2008.
					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
287779 415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being repaired.
201713 410.000 NV Tolledate accommissioning	, and the second	· ·			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
287864 415.852 RA - Powerdale Decommissioning - ID	(39,443)	(39,443)	0	0	o rather than being repaired.
					Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs
					allocable to Washington. The Powerdale hydroelectric facility was
287866 415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
*			-		Reg Asset - WY - Preferred Stock Redemption Cost was set up in August
287858 415.676 RA - Preferred Stock Redemption - WY	(77,806)	(77,806)	0	0	0 2014 to record Utah's portion of redemption cost. Reg Asset - UT - Preferred Stock Redemption Cost was set up in August
287996 415.675 RA - Preferred Stock Redemption Loss - UT	(225,774)	(225,774)	0	0	2014 to record Utah's portion of redemption cost.
					Reg Asset established to record Washington's portion of stock
					redemption costs.
287601 415.677 RA - Preferred Stock Redemption Loss - WA	(36,222)	(36,222)	0	0	0
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).
					Regulatory asset established for noncurrent portion of deferral of Oregon
287978 415.906 RA - REC Sales Deferral - OR - Noncurrent	0	0	0	0	prepaid renewable energy creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
201010 410.500 IVI NEO GRES Deletral GIV Horiounicit		·			Regulatory asset established for the noncurrent portion of Utah
287887 415.881 RA - REC Sales Deferral - UT - Noncurrent	(1,049,758)	(1,049,758)	0	0	renewable energy credits included in rates that differ from actual 0 renewable energy credits.
267067 415.061 RA - REC Sales Deletral - OT - NOTICUTIENT	(1,049,738)	(1,049,736)	U	0	Regulatory asset established to capture the noncurrent portion of the
007000 ALF 000 DA DEO Octo Defenda MA Necessaria	(279.396)	(070,000)	•		difference between renewable energy credits (RECs) included in rates
287888 415.882 RA - REC Sales Deferral - WA - Noncurrent	(279,396)	(279,396)	0	0	0 and actual RECs for the Washington jurisdiction. Regulatory asset established for the noncurrent portion of Wyoming
287889 415.883 RA - REC Sales Deferral - WY - Noncurrent	0	0	0	0	o renewable energy credits included in rates that differ from actual
					Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902 415.918 RA - RPS Compliance Purchases	(128,858)	(128,858)	0	0	compliance and the related interest income - non state specific.
					Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill
287871 415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(2,104,901)	(2,104,901)	0	0	0 3039).
					Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to
287860 415.855 RA - Storm Damage Deferral - CA	(74,894)	(74,894)	0	0	a storm in California.
					Commission authorized regulatory asset/liability for the difference
287881 415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts
201001 410:100 101 Tax Novellac Negalicilient/laj W1		·			Regulatory asset established for Utah portion of liquidated damages
287899 415.878 RA - UT Liquidation Damages	(225,808)	(225,808)	0	0	payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
201000 410.010 NV 01 Equidation Paintages	(220,000)	(220,000)			Regulatory asset established for the Utah allocated portion of deferred
287878 415.406 RA - Utah ECAM	0		0		net power costs under the Utah Public Service Commission's energy cost
287906 415.863 RA - UT Subscriber Solar Program	(497,911)	(497,911)	0	0	adjustment mechanism (ECAM). Regulatory asset established for the UT Subscriber Solar Program.
"	(00,000)			0	Regulatory asset established for the Washington disallowed portion of
287639 415.510 RA - WA Colstrip #3	(80,886)	(80,886)	0	U	AFUDC on the Colstrip #3 generating plant. 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
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	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 of adjustment to income tax expense related to the deductibility of
201010 120.042 IVA AIIIUIT TAXTIN AUJID	U	U	U	Ŭ.	Regulatory asset established torecord the deferral of the Merwin Project
287857 415.545 RA - WA Merwin Project	1,302	1,302	0	0	costs approved by the Washington Utility and Transportation
201001 410.040 RA - WA MEIWII FIUJECI	1,302	1,302	U		Commission (WUTC). 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
287874 720.843 RA Amort - Tax PR Adj OR	(339,406)	(339,406)	0	0	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 of adjustment to income tax expense related to the deductibility of
EURO EUROTT INTRIBUTE TAX I TOTAL DE	0	0	U	Ĭ	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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	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 0 the settlement loss on retiree medical obligations.
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				•	
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(223,539)	(223,539)	0	0	Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement 0 medical settlement loss.
	(2.00)	(07.000)			Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	(25,326)	(25,326)	0	0	Opost-retirement medical settlement loss. Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917 705.451 RL - Property Insurance Reserve - OR	(324,339)	(324,339)	0	0	Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	related property damage recovered in excess of insurance claims 0 incurred.
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(27,637,520)	(27,637,520)			Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain 0 financial instruments be valued at FMV for book purposes.
287649 730.170 RA - FAST33 Unrealized Galin/Loss 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 0 regulatory asset for frozen derivative.
FERC 283 - Other	(51)151)551)	(0.1.0.100.)	-		
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 0 departing executives and rank-and-file employees. Accrued estimated liability for insurance premium taxes related to the
					company's captive insurance premiums.
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 Regulaory asset established to reflect the book-tax difference in the cost
287650 205.100 Coal Pile Inventory Adjustment	(283,663)	(283,663)	0	0	0 of the Deer Creek and Trail Mountain coal inventory. Regulatory asset established for a payment made by PacifiCorp related
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	to an amended and restated coal supply agreement, which will be 0 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 o 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 0 anticipated injury and damage expenses.
	(1-)1-1-1	(1-11-0-11-0-1			Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	Asset accrued for a deferred expense related to costs incurred for the
287656 425,280 Joseph Settlement	(56,482)	(56,482)	0	0	termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
		, , , , ,			Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	0 Book-tax difference for safe harbor lease agreement between PacifiCorp
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0 and Amoco for the 500 Kvi Transmission line running from Malin, OR to Asset accrued for prepaid membership fees, amortized for book
287669 210.180 Prepaid Membership Fees	(1,635,455)	(1,635,455)	0	0	0 purposes over a period of 12 months or less. Regulatory asset accrued for prepaid surety bond costs (e.g.,
287909 210.195 Prepaid Surety Bond	0	0	0	0	supersedes bond obligations) that will be amortized ratably over the openiod 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.
			0	0	Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(359,635)	(359,635)	0	0	 purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(8,420,282)	0	0	(8,420,282)	Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(1,199,462)	(1,199,462)	0	0	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.
					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
207007 400 440 DA Calas ITC Davis Adjustment Committee	(00 =0 1)	(00.50.0)			solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(28,524)	(28,524)	0	0	O for that difference. Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
287289 425.130 Rogue River-Habitat Enhance	(7,154)	(7,154)	0	0	(Prospects 1, 2, & 4) FERC license, Pacificorp is onligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a 0 period of 9 years for habitat enhancement.
	(1,101)	(.,101)			Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(18,108)	(18,108)	0	0	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 0 not apply for income tax purposes.
287859 910.935 Unrealized Gain/Loss from Trading Securities	(379.600)				Book-tax difference for unrealized gains and losses on deferred compensation plan investments. (379.600)
201039 910.935 Uniteatized GatilyLoss from Frauling Securities	(379,600)	C	0	0	(3/3,000)

		_	_			
287217 910.937 LTIP Mark to Mkt Gain/Loss	(217,136)	0	0	0		To record unrealized gains/losses from the long term incentive plan.
						Regulatory liability established to record the reclass of a derivative
287966 415.834 Noncurrent Asset - Frozen MTM	(677,587)	(677,587)	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0	0	regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
287492 OR BETC - Purchased Credits - Non-Cash	(293,220)	(293,220)	0	0	0	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 to the Volumes C & D are included in 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

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

	A	В	С	D	E	F	G
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414 505.414 Accrued	Retention Bonus	393,386	0	0	0	·	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		Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300 920.182 LTIP - n	on current	3,961,171	0	0	0		Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323 505.400 Bonus L	iab. Elec Cash Basis (2.5 mos)	367,324	0	0	0		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	d Comp. Accrual	2,314,080	0	0	0	2,314,080	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326 720.500 Severar	ice Accrual - Cash Basis	308,679	0	0	0		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		Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC
287332 505.600 Vacation	n Accrual-Cash Basis (2.5 mos)	6,397,824	0	0	0		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		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	2 Book Reserve - Post	6,718,941	0	0	0		Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287413 720.550 Accrued	CIC Severance	0	0	0	0		Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
	I Coal Carr Ret Med Accrual	2,601,508	0	0	0		Accrued post-retirement liabilityies 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	B Pension Liability	20,233,243	20,233,243	0	0		Total unfunded pension liability as required under FAS 158.
287461 720.810 FAS 158	B Post-Retirement Liability	0	0	0	0		Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462 720.820 FAS 158	3 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 00 707	05,000,707	0	0	0	Harry live distriction and the second of FAOR Objects and No. 400
287336 730.120 FAS 133	B Derivatives - Book	25,620,787	25,620,787	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 NonCur	r 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 Inco	me Tax Property Flowthru	462,646,929	462,646,929	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 Inco	me Tax Property Flowthru - PMI	3,103,210	3,103,210	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	O 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
287191	705.280 RL Excess Deferred Income Taxes - CA	410,336	410,336	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287192	705.281 RL Excess Deferred Income Taxes - ID					income taxes allocable to Idaho resulting from the change in the income tax rate.
		3,929,552	3,929,552	0	0	O A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred
287193	705.282 RL Excess Deferred Income Taxes - OR	7,367,645	7,367,645	0		income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283 RL Excess Deferred Income Taxes - UT	7,367,645	7,367,645	U	o o	O 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.
		369,175	369,175	0	0	O 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
287195	705.284 RL Excess Deferred Income Taxes - WA	2,960,707	2,960,707	0	0	income tax rate. O A regulatory liability established with respect to the excess deferred
287196	705.285 RL Excess Deferred Income Taxes - WY	4070	4.070			income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286 RL Excess Deferred Income Taxes - FERC	4,279	4,279	U	U	O 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.
287198	320.279 RL FAS 158 Post-Retirement	4,531,566	4,531,566	0	0	0 A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267 RL WA Decoupling Mechanism	308,560	308,560	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710 RL - WA Accelerated Depreciation	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.
		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
287209 287212	705.266 RL - Energy Savings Assistance (ESA) - CA 705.245 RL - OR Direct Access 5 Yr Opt out	477,812	477,812	0	0	for California. Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan.
		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
287213 287225	425.381 RL - BPA Balance Act - ID 605.103 ARO/Reg Diff - Trojan - WA	(63,596)	(63,596)	0	0	credit to their bill. O This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan
287227	705.531 RL UT Solar Feed-in Tariff - NC	4,889,497	4,889,497	0	0	Regulatory liability established to record UT solar Feed in Tarriff.
287229	705.527 RL CA Solar Feed-in Tariff - NC	267,361 1,942,110	267,361 1,942,110	0	0	Regulatory liability established to record CA solar Feed in Tarriff. Regulatory Liability established to record the costs in excess of base net
287230	705.521 RL - Deferred Excess NPC - WY - Noncurrent	1,542,110	1,342,110	0	Ů	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.
287231	705.519 RL WA Def NPC - Noncurrent	4,528,803	4,528,803	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517 RL - Deferred Excess NPC - UT - 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.
287233	705.515 RL - Deferred Excess NPC - OR - 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.
		60,836	60,836	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilityies when the balance of the regulatory assets result in a credit balance instead of a debit balance,
287237	705.755 RL-Noncurrent Reclass-Other 705.420 RL - CA GHG Allowance Rev	575,018	575,018	0	0	or vice versa. Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287239	705.420 RL - CA GRIG Allowance Rev 705.600 RL - OR 2012 GRC Giveback	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	1,855,152	1,855,152	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Reg Lia - OR Property Ins 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.
287257	705.453 Reg Lia - ID Property Ins Reserve	162,916	162,916	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454 Reg Lia - UT Property Ins Reserve	1,232,060	1,232,060	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455 RL - Property Insurance Reserve - WY	103,587	103,587	0	0	Regulatory liability used to record the Wyoming allocation of storm- related property damage recovered in excess of insurance claims
287262	100.100 RL ITC	671,331	671,331	0	0	Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Olincome tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection (IRC).
287268	415.706 RL - 50% Bonus Tax Depr - WY	359,577	359,577	0	U	related to bonus tax depreciation.

	-1	-			
	0	0	0	0	O 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
287271 705.336 RL - Sale of REC - UT - Noncurrent	0	0	0	0	Company. Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in
287272 705.337 RL - Sale of REC - WY - Noncurrent 287274 705.261 RL - Sale of RECs - OR	0	0	0		rates and Wyoming's allocation of the actual REC revenue received by Regulatory liability established to record OR REC's.
	67,774	67,774	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287284 610.147 Reg Liability-Other - Balance Reclass	0	0	0	0	to debit/credit balances. O Regulatory liability used to record the Oregon allowed deferral of Grid
287288 415.804 RTO Grid West N/R - OR	927,424	927,424			West, an RTO (regional transmission organization).
	927,424	927,424	U	U U	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly
287299 705.265 RL - OR Energy Conserv Chrg	(65,295)	(65,295)	0	0	remitted to the Energy Trust of Oregon (ETO) for energy efficiency Regulatory liability established to consolidate small inactive Oregon
	(00,200)	(00,200)	· ·	Š	specific regulatory balances, which are then amortized into book income
287304 610.146 OR Reg Asset/Liab Cons	396,735	396,735	0	0	per approved rate order or tariff. 0 Regulatory liability used to record the depreciation/accretion associated
287312 105.402 ARO Reg Liabilities	158,111	158,111	0	0	with FAS 143 asset retirement obligations. O NW Power Act is funded by Bonneville Power Administration (BPA).
COTOLO TIL TOO NAMED WAS AS AND THE	100,111	100,111	· ·	Ŭ	Qualifying customers receive a benefit on their bill from the Company
287316 715.720 NW Power Act - WA	0	0	0	0	which is subsequently reimbursed by BPA. The Company receives a 0 Regulatory liability established for imputed revenue associated with a the
287320 910.560 SMUD Revenue Imputation-UT					SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual
201020 010.000 01100 NOVORIGO IMPAGAGORIO VI	47,527	47,527	0	0	Regulatory liability established for flow-through accounting of income
287374 100.105 Income Tax WA Flow-through					taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389 610.145 RL- DSM Balance Reclass	566,167	566,167	0	0	0 Reclass of miscellaneous regulatory assets/liabilityies that have flipped to debit/credit balances.
20/309 010.140 KE-DSW Balance Reciass	0	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore
287438 415.800 RTO Grid West N/R Allowance					the organization of Grid West, an RTO (regional transmission organization).
	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
287440 415.806 RTO Grid West Notes Rec - ID	1,328,404	1,328,404	0		(regional transmission organization). Regulatory asset/liability established for the Asset Retirement Obligation
	1,320,404	1,320,404	0	o o	(ARO) Liability representing future reclamation costs associated with the
287441 605.100 Trojan Decom Cost-Regulatory Asset					decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
· · · · · · · · · · · · · · · · · · ·	0	0	0	0	0 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate
287442 610.135 SB 1149 Costs					Bill 1149.
	388,079	388,079	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients
287445 610.142 RL - UT Home Energy LifeLine	338,824	338,824	0	0	through bill credits. O Regulatory liability established to record revenues received from
200.00	300,024	300,024	· ·	Ŭ	customers which are then granted to qualifying low income recipients
287453 610.143 RL - WA Low Energy Program	525,706	525,706	0	0	through bill credits. O Regulatory liability established to record revenues received from
					customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473 705.270 RL - Blue Sky Program OR	05.077	05.077			
	65,377	65,377	U	U	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287474 705.271 RL - Blue Sky Program WA					program, which are then used to purchase renewable energy certificates.
, ,	68,835	68,835	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	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	10.001	40.004			
	48,231	48,231	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy
287477 705.274 RL - Blue Sky Program ID					program, which are then used to purchase renewable energy certificates.
The state of the s	106,242	106,242	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	Regulatory liability established to record Oregon's share of the deferral of
20740C 445.02C PL Dong	330,300	000,000	· ·	, in the second	decreased depreciation due to the implementation of new rates on
287486 415.926 RL - Depre	(1,635)	(1,635)	0	0	January 1, 2014. Regulatory liability established to record Washington's share of the
287487 415.927 RL - Depre					deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848 320.281 RA - Post Retirement Settlement Loss	(1,679,193)	(1,679,193)	0	0	0 Regulatory asset established to record a FAS 106 regulatory asset for
201040 320.201 KA - POSI Remement Dettiernent Luss					the settlement loss on retiree medical obligations.

287933 320.282 RA - Post Retirement Settlement Loss CC - UT	(236,285)	(236,285)	0	0	 Regulatroy asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
	(10,938)	(10,938)	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the
287934 320,283 RA - Post Retirement Settlement Loss - CC -WY	(47,460)	(47,460)	0	0	post-retirement medical settlement loss. Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment
287584 415.827 RA - Post-Ret MMT - OR	0	0	0	0	recorded in December 2008. Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586 415.829 RA - Post-Ret MMT - UT	(4,300)	(4,300)	0	0	recorded in December 2008. O Regulatory asset established for the California allocated share of a post-
287588 415.831 RA - Post-Ret MMT - CA State Carryforwards		0	0	0	retirement benefits measurement date change transitional adjustment recorded in December 2008.
287280 DTA State Charitable Contribution Limit	297.073	297.073	0	0	Charitable contribution carryforward for state income tax purposes.
287437 DTA Net Operating Loss Carryforwrd-State	79,251,025	79,251,025	0	0	O State net operating loss carryforward for income tax purposes. O State net operating loss carryforward for income tax purposes.
	(16,705,101)	(16,705,101)	0	0	Federal income benefit for the deduction state taxes associated with
287449 DTA Federal Detriment of State NOL	2,105,655	2,105,655	0	0	state net operating loss carryforward. O Accrued liability for purchased Oregon Business Energy Tax Credits
287371 DTA 930.100 Oregon BETC Credits	4.070.000	4.070.000	_		(BETC's).
287491 DTA BETC Purchased Credits 287497 DTA BETC Purchased Gain	1,970,028 780,629	1,970,028 780,629	0	0	Oregon state income tax credit carryforward. Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494 DTA Idaho ITC Carryforward	14.649.480	14.649.480	0	0	Idaho state income tax credit carryforward.
287269 DTA Colorado Tax Credit Carryforward	239,545	239,545	0	0	Colorado state income tax credit carryforward.
287275 DTA AZ State Tax Credit Carryforward	0	0	0	0	Arizona state income tax credit carryforward.
287281 DTA CA AMT Credit Carryforward	384,459	384,459	0	0	O California state income tax credit carryforward.
Loss Contingencies	(632,412)	(622,442)	0	0	A correct liability actablished recorres (contingent liabilities) for
287970 415.815 Ins Rec Accrual	(032,412)	(632,412)	U	U	 Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287498 425.140 USA Power Accrual	0	0	0	0	Accrued liability related to USA Power.
20.10	2,097,050	2,097,050	0	0	Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages					damage expense.
Asset Retirement Obligations	0	0	0	0	0
287339 105.400 FAS 143 ARO Liability Other Deferred Assets:	49,995,035	49,995,035	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Utner Deterred Assets:	(15,159,758)	(15,159,758)	0	0	Valuation allowance against state income tax credits that may not be
287100 Valuation Allowance for State Credit DTA	(10,100,100)	(10,100,700)		Ŭ	realized before they expire.
	(230,518)	(230,518)	0	0	Accrued liability established to reserve for accounts receivable for which
287199 220.101 Bad Debt					collection is not expected and for which the accumulated deferred
287210 505.115 Sales & Use Tax Audit Exp	61,707 116.334	61,707 116.334	0	0	O Accrual to reserve for sales and use tax.
287211 425.226 Deferred Revenue - Other 287214 910.245 Contra Rec Joint Owners	455.563	455,563	0	0	Advanced payments recognized for tax and not for book. Reserve against receivable due from joint owners.
287216 605.715 Traper Mine Contract Obliq	1,498,688	1,498,688	0	0	Accrued final reclamation expenditures for the Trapper mine.
287217 910.937 LTIP Mark to Mkt Gain/Loss	0	0	0	0	To record unrealized gains/losses from the long term incentive plan.
287218 715.805 Eagle Mtn Contract Liab	0	0	0	0	0 Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287219 715.810 Chehalis Mitigation Oblig	185,519	185,519	0	0	 Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240 605.301 Environmental Liab- Reg	12,859,705	12,859,705	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241 605.302 Environmental Liab- NonReg	665,397	665,397	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270 Valuation Allowance for DTA	(923,918)	(923,918)	0	0	Valuation allowance against items that may not be realized before they expire.
287289 425.130 Rogue River-Habitat Enhance	0	0	0	0	O Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290 425.150 Lewis River- LWD Fund Liab	262,443	262,443	0	0	 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
	0	0	0	0	O Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp
287297 505.155 Deferred Revenue - Citibank	501,567	501,567	^		is entitled to the credits.
287298 205.210 ERC Impairment Reserve 287321 100.100 ITC	2,523,216	2,523,216	0	0	O The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emmission reduction credit. Unamortized Investment Tax Credits pursuant to IRC Subsection
	137,043	137,043	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue
287337 715.105 MCI F.O.G. Wire Lease	,	,	_		is recognized ratably over the annual service agreement period.
287338 415.110 Def Reg Asset-Transmission	125,199	0	125,199	0	O Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
	2,768,908	2,768,908	0	0	0 Accrued liability established to reserve for accounts receivable for which
287340 220.100 Bad Debts Allowance - Cash Basis			_		collection is not expected. O Accrued prepayment from the Eugene Water & Electric Board for the use
287343 415.120 Def Reg Asset-Foote Creek Contract	0	0	0	0	of transmission facilities in the Foote Creek area of Wyoming. O Accrued prepayment from the Redding Joint Powers Financing Authority
287344 715.800 Redding Contract - Prepaid				ŭ	transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345 145.030 Distribution O&M Amort of W	0	0	0	0	Accrued estimated liability for distribution projects that are estimated to
					not be recovered.

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.
	0	0	0	0	0	Accrued liability for estimated reserves for environmental remediation
287357 425.200 Other Environmental Liabili						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.
	5,984,256	5,984,256	0	0	0	Accrued liability associated with the acceptance of the North Umpqua
287391 425.320 N Umpqua Settlement Agmt						FERC license for habitat enhancement.
	4,155,425	4,155,425	0	0		Accrued liability associated with the acceptance of the Bear River FERC
287392 425.120 Bear River Settlement Agreement						license for various settlement obligations.
	170,706	170,706	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning
287393 425.110 Tenant Lease Allowances						Center leased by PacifiCorp will be amortized as expenses are incurred.
	531,678	531,678	0	0		Accrued liability for estimated obsolete or excess inventory that will be
287415 205.200 M&S Inventory Write-off						sold for scrap.
	2,181,067	2,181,067	0	0		Accrued liability for various reclamation costs for the site reclamation of
287417 605.710 Reverse Accrued Final Reclamation						the closed mines.
	1,345,701	1,345,701	0	0		Accrued liability for royalty payments to the Mineral Management Service
287430 505.125 Accrued Royalties						on coal production.
	21,995,603	21,995,603	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp
287479 105.221 Safe Harbor Leases - Cholla						and General Electric Credit Corp for the Cholla generation plant.
	609,962	609,962	0	0		Book-tax difference related to the reporting of book income from Bridger
287482 205.025 PMI Fuel Cost Adjustment						Coal Company on the books of PacifiCorp.
	49,860	49,860	0	0	0	A settlement receivable from Deseret Generation and Transmission
						Cooperative (Deseret) regarding a payment dispute over pollution
287489 910.515 Deseret Settlement Rec						upgrades at the Hunter Unit 2 coal plant.
287807 Non-curr def fed tax cor ben of int	408,798	408,798	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		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		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 A	В	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	(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

A	В	С	D	E	F	G
	Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282		Related	Related	Kelated	Related	Justification
287605 105.147 §1031 Exchange	(111,999)	(111,999)	0	C		Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise knows as a "like-kind exchange."

						F. J. J. J. ADIT 6 \$4004.0 4000 F. J.
287599	105.160 §1031 & 1033 Exchange Normalization Adjustment	(7,183,199)	(7,183,199)	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income 0 tax normalization rules.
	*	, , , ,			-	Book-tax difference for the capitalization and depreciation of legal fees
287766 287610	610.101 Amortization NOPAs 99-00 RAR 105.403 ARO Removal Costs	81,024 (25.833,712)	81,024 (25,833,712)	0	0	associated with the re-licensing of specific hydro generation facilities.
20/010	105.403 ARO Removal Costs	(25,633,712)	(25,633,712)	U	U	0 Regulatory liability related to removal costs. Book-tax basis difference for the capitalization of interest for income tax
287605	105.142 Avoided Costs	156,376,896	156,376,896	0	0	0 purposes.
						Book-tax basis difference for the capitalization of interest for income tax
287704	105.143 Basis Intangible Difference	(1.035.892)	0	0	(1.035.892)	purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
207704	105.143 Basis intangible Difference	(1,035,892)	U	U	(1,035,692)	Book-tax difference related to different methods for computing deductible
287753	110.100 Book Cost Depletion	0	0	0	0	operiodic depletion for book and tax purposes.
287605	105.120 Book Depreciation	2,113,307,614	2,113,307,614	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,384,609	16,384,609	0	0	Book-tax difference related to land sales. Book tay begin difference related to test contribution are
						Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the
287605	105.146 Capitalization of Test Energy	3,393,596	3.393.596	0	0	o construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(16,886,574)	(16,886,574)	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
						Book-tax basis difference related to the amount of labor costs capitalized
287605	105.100 Capitalized labor and benefit costs	21,690,136	21,690,136	0	0	0 to fixed assets. Book-tax basis difference related to the amount of labor overhead costs
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0 capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets	0	1,132,942,994	(1,132,942,994)	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. Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.222 Cholla SHL (Amortization of SHL Gain)	(1,947,367)	0	0	(1,947,367)	0 and General Electric Credit Corp for the Cholla generation plant.
207000		(1,017,007)	·		(1,011,001)	Book-tax difference for safe harbor lease agreement between PacifiCorp
287608	105.223 Cholla SHL NOPA (Lease Amortization)	725,763	0	0	725,763	o and General Electric Credit Corp for the Cholla generation plant.
						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
287605	105.165 Coal Mine Development	(3,132,289)	(3,132,289)	0	0	oremaining 30% are capitalized for tax and amortized over 60 months.
	·					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.
287605	105.170 Coal Mine Extension Costs	(3,795,539)	(3,795,539)	0	0	For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
207003	103.170 Coal Mille Extension Costs	(3,793,339)	(3,793,339)	0	U	Accrued liabilities related to the purchase of the Chehalis plant not
287605	105.153 Contract LiabilityBasis Adj - Chehalis	(185,519)	(185,519)	0	0	0 currently deductible for income tax purposes.
007005	405 454 October 1 liebille Decla Adil Foods Mountain	(714.144)	(714,144)	0	0	Eagle Mountain contract liabilities not currently deductible for income tax
287605 287605		218,846,064	218,846,064	0	0	Upurposes. Dook-tax basis difference related to contributions in aid of construction.
207003	103.130 Contribution in Aid of Construction	210,040,004	210,040,004	0	U	Book-tax difference for removal costs, which are applied to the
						depreciation/depreciation reserve for book purposes and are deductible
287605	105.175 Cost of Removal	(181,367,891)	(181,367,891)	0	0	o for income tax purposes in the year paid and incurred.
						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
287224	145.030 CWIP Reserve	1,063,511	1,063,511	0	0	reserve is established. CWIP Reserve.
						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
287605	105.141 Debt AFUDC	(158,499,395)	(158,499,395)	0	0	o capitalization of interest on debt.
						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
287607	105.117 Effects of Ratemaking - Fixed Assets Fed only - PMI	(9,518,340)	(9,518,340)	0	0	or result in higher taxable income as compared to book income.
						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 differenes 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
287605	105.115 Effects of Ratemaking - Fixed Assets Flowthrough	(1.657.867.758)	(1,657,867,758)	0	0	temporary book-tax differences reverse and result in higher taxable lincome as compared to book income.
20/003	100.110 Enects of Naternaking - Fixed Assets Flowthough	(1,007,007,756)	(1,007,007,758)	U	U	Book-tax basis difference related to the Allowance for Funds Used
						During Construction, which consists of a debt and equity component.
						Equity is not capitalizable or deductible for income tax purposes, and the
287605	105.139 Equity AFUDC	(71.386.792)	(71,386,792)	0	0	Internal Revenue Code requires a different formula related to the o capitalization of interest on debt.
		(11,000,102)	(. 1,000,102)			PacifiCorp accrues a liability for various stream enhancement obligations
						entered into for the new North Umpqua FERC license pursuant to
287928		(4,353,420)	(4,353,420)	0	0	0 Financial Accounting Standard 143.
287605 287605		(4,468,258,225)	(4,468,258,225)	0	0	Current federal benefit of interest on corrections. Book-tax difference for tax depreciation.
287605		(55,958,664)	(55,958,664)	0	0	book-tax difference related to the disposition of capital assets.
						Tax adjustment to account for the difference between federal and state
007005	405 400 Final Assault Olds Madiffractions				6. 000 0=-	depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.129 Fixed Assets - State Modifications	21,860,875	0	0	21,860,875	<u> </u>

						Book-tax basis difference for qualified advanced mine safety equipment,
287605 105.148 Mine Safety Sec. 179E Election	(306.514)	(306,514)	0	0		50% of which is deductible in the period paid and incurred for income tax
287929 105.146 Winte Sately Set. 1792 Election 287929 105.460 Non-ARO Removal Costs	(237,671,838)	(237,671,838)	0	0		purposes. Regulatory liability related to removal costs.
Estado Toda Toda Toda Godo	(201,011,000)	(201,011,000)				Book-tax difference related to different methods for computing deductible
287740 110.200 Percentage Depletion - Temp	0	0	0	0	C	periodic depletion for book and tax purposes.
						PP&E book to tax differences for which the accumulated deferred income
200005 405 405 PD25 FIN 40 Polymer	(6,333,516)	(6,333,516)	0	0		tax liablity is expected to be reversed upon audit by the Internal Revenue
286605 105.136 PP&E FIN 48 Balances	(6,333,516)	(6,333,516)	U	0	C	Service. 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
287605 320.210 R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	capitalized for book purposes.
						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
287648 100.120 RA - Effects of Ratemaking - Fixed Assets	0	0	0	0		reverse and result in higher taxable income as compared to book
2010-to 100-120 Tot Effects of Materialising Tixed Addeds		•		•		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
287605 100.110 RA- Solar ITC Basis Adj Fixed Assets	(28,775)	(28,775)	0	0	0	differences between book basis and tax basis for the solar arrays.
	000.740		0	•	000.740	Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.158 Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	293,718	0	U	0	293,718	Exchanges pursuant to the income tax normalization rules. Reclass to separately state the exclusion of ADIT from §1031 & 1033
287605 105.159 Reclass to §1031 &1033 Exchange Normalization Adj - Transmission	6,889,481	0	6,889,481	0	C	Exchanges pursuant to the income tax normalization rules.
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3,000,100			Reclassification of pollution controls facilities depreciation from FERC
287605 105.131 Reclass to Pollution Control Facilities Depreciation	185,416,334	185,416,334	0	0	C	account 282 to FERC account 281.
						Book-tax basis difference related to relocation reimbursements, which
						depending on whether or not the benefit of the relocation is for the benefit
287605 105.140 Reimbursements	21,156,038	21.156.038	0	0	0	of the general public may or may not be taxable and depreciable for income tax purposes.
201000 100:140 Telimbulgements	21,100,000	21,100,000		•		Book-tax basis difference for expenditures which are capitalized and
						depreciation for book purposes and for income tax purposes are
287605 105.122 Repairs Deduction	(339,593,180)	(339,593,180)	0	0	C	deductible in the period they are paid and incurred.
						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
287221 415.933 RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0		a regulatory asset per the Idaho general rate order/stipulation (Docket) PAC-E-13-04).
201221 410.903 NC - Contra-Carbon Decommissioning - 10	(000,700)	(500,700)	•	•		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-
287222 415.934 RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	C	035-200).
						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
287223 415.935 RL - Contra-Carbon Decommissioning - WY	(394,782)	(394,782)	0	0	C	order/stipulation (Docket 20000-405-ER11).
						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
287189 100.122 RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	9.518.340	9,518,340	0	0	0	of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Edition 100 I.E. The Ended of Hatelmaning Fined resident Finished Comp	0,010,010	0,010,010				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 differenes 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
287187 100.121 RL - Effects of Ratemaking - Fixed Assets	1,419,056,641	1,419,056,641	0	0	C	income as compared to book income.
287313 105.450 RL - Non-ARO Liability	237,671,838	237,671,838	0	0	0	Regulatory liability related to removal costs.
						Book-tax basis difference related to safe harbor lease rate differential.
287605 105.135 Safe Harbor Lease Rate Differential	306,439	306,439	0	0		(Federal ONLY vs. Federal + State).
						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,
	46					the expenditures are deductible for income tax purposes in the period
287605 105.123 Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0		they are paid and incurred.
						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
287605 105.116 Solar ITC Basis Adjustment	(5,732)	(5,732)	0	0		tax basis for the solar arrays.
						Book-tax difference related to different methods for computing deductible
287771 110.205 Tax Depletion-SRC	162,913	162,913	0	0	C	periodic depletion for book and tax purposes.
287301 105.471 UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	C	Book-tax difference related to relicensing cost for Klammath Dam.
Rounding 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	(1,126,053,513)	19,603,379	(246,685,656)	
Less FASB 106 Above if not separately removed	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

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

PacifiCorp

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

Schedule ADIT-283 A	В	С	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 0 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 0 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 0 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 0 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 of 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 of 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 0 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 0 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 0 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 prates 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 or attes 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 onew 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 0 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 0 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 0 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 0 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 0 Service Company.

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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 0 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 of adjustment recorded in December 2008.
286903 320,271 RA - Contra RA - Pension Plan CTG	806,924	806,924		0	Regulatory assett established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the 0 company pension plan.
			0	0	Regulatory asset established for reclass non-current portion of CA
287781 415.870 RA - Deferred Excess NPC - CA - Noncurrent	(861,405)	(861,405)	0	0	Deferred Excess NPC. Regulatory asset established for noncurrent portion of recoverable net
287596 415.892 RA - Deferred Excess NPC - ID - Noncurrent	(2,331,964)	(2,331,964)	0	0	power costs in Idaho pursuant to an energy cost adjustment mechanism. Regulatory asset established for noncurrent portion of recoverable net
287896 415.875 RA - Deferred Excess NPC - UT - Noncurrent	(1,858,551)	(1,858,551)	0	0	power costs in Utah pursuant to an energy cost adjustment clause. Regulatory asset established for noncurrent portion of recoverable net
287593 415.874 RA - Deferred Excess NPC - WY '09 & After - Noncurrent	0	0	0	0	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 0 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 o 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 0 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 0 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 0 overburden costs pursuant to a regulatory order.
			0		Regulatory asset established for the Wyoming allocated portion of
287868 415.858 RA - Deferred Overburden Costs - WY	(245,051)	(245,051)	0	0	overburden costs pursuant to a regulatory order. Regulatory asset established to record costs incurred for demand side
287614 430.100 RA - Demand Side Management - Noncurrent	(1,912,257)	(1,912,257)	0	0	management which are amortized according to guidelines established by one each state regulatory jurisdiction.
					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.
287981 415.920 RA - Depreciation Increase - Idaho	(1,016,232)	(1,016,232)	0	0	Regulatory asset established to record Utah's share of the deferral of
287982 415.921 RA - Depreciation Increase - Utah	(425,000)	(425,000)	0	0	increased depreciation due to the implementation of new rates on January 1, 2014.
2077000 MAT 2000 DA Description leaves a Warrier	(1.467.716)	(4.407.740)			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.
287983 415.922 RA - Depreciation Increase - Wyoming	, , , , , ,	(1,467,716)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped
287576 430.110 RA - DSM Balance Reclass	(566,167)	(566,167)	0	0	to debit/credit balances. Accounting adjustment to record the amount of tax benefits associated
287648 100.120 RA - Effects of Ratemaking - Fixed Assets - Gross up					with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences preverse and result in higher taxable income as compared to book
207046 100.120 KA - Effects of Ratemaking - Fixed Assets - Gloss up	0	0	0	0	Regulatory asset established for flow-through accounting of income taxes
287946 100.105 RA - Effects of Ratemaking - WA Flowthrough	0	0	0	0	required by the state of Washington on certain non-property related temporary book-tax differences.
· ·					In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The
287840 415.410 RA - Energy West Mining	(65,569,069)	(65,569,069)	0	0	Company filed a deferred accounting application with the applicable state
201040 410.410 IXA-Energy West Willing	(00,000,000)	(00,000,000)	0		Regulatory asset established to record costs incurred for environmental
287634 415.300 RA - Environmental Costs	(19,860,715)	(19,860,715)	0	0	clean-up, which are amortized over a ten-year period for state regulatory 0 purposes.
287591 415.301 RA - Environmental Costs - WA	490,770	490,770	0	0	Regulatory liability established for the portion of environmental 0 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 0 associated with pension liability.
287739 320.280 RA - FAS 158 Post Retirement Liability	(100)110)	(100). 10,000			Regulatory asset established to track the recoverable expenses
201739 320.200 RA - PAS 136 POST Retirement Liability	0	0	0	0	associated with post-retirement benefits liability. 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)
287975 415.655 RA - GHG Allowances - CA - Non Current	0	0	0	0	emission in energy transmitted into California. The regulatory asset 0 established to record current portion of CA GHG allowance.
			0	, i	Regulatory asset for the Wyoming allocated portion of a settlement
287597 415.703 RA - Goodnoe Hills Settlement - WY 287897 425.400 RA - Klamath Hydroelectric Relicensing Costs - UT	(83,594) (4,730,953)	(83,594) (4,730,953)	0	0	associated with damages sustained at the Goodnoe Hills generating 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.
					Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming
287903 415.879 RA - Liquidation Damages - N2 - WY	(22,453)	(22,453)	0	0	customers on an accelerated basis through the 2013 Energy Cost O 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 0 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 287969 415.915 RA - Naughton Unit #3 Costs - WY	0	0	0	0	Book-tax difference associated with Pollution control project costs - UT. Book-tax difference associated with Pollution control project costs - WY.
201000 410.010 IVA - Mauginum Onic #0 000to - W I	U	U	U	U	OI = = 1 task differences deceded at all 11 official control project 608t8 - W1.

					, 	
						SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to
287977	415.885 RA - Noncurrent Reclass - Other	(60,836)	(60,836)	0	0	liabilities when the balance of the regulatory assets result in a credit 0 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
20/3/3	420.100 TOT OTT ASSET CALL COMIT OF THORICATION	(10,101)	(10,101)			Regulatory asset established to record asset position for the deferral of
287904	415.845 RA - OR Sch94 Distribution Safety Surcharge	0	0	0	0	the costs of collecting the Distribution Safety Surcharge over two year 0 period for recovery in Oregon.
287942	430.112 RA - Other - Balance Reclass	(67,774)	(67,774)	0	0	Reclass of miscellaneous regulatory assets/liabilityies that have flipped 0 to debit/credit balances.
						Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December
287579	415.822 RA - Pension MMT - UT	0	0	0	0	0 2008. Regulatory asset established as an offset to the increase in post-
287972	320.285 RA - Post Employment Costs	(329,161)	0	0	0 (329,16	1) employment obligations.
		// and == //	// and == //			Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new
287675	740.100 RA - Post Merger Loss - Reacquired Debt	(1,263,701)	(1,263,701)	0	0	0 issuance if the original issuance was refinanced. Regulatory asset established for the California allocated share of a post-
287588	415.831 RA - Post-Ret MMT - CA	0	0	0	0	retirement benefits measurement date change transitional adjustment 0 recorded in December 2008.
						Regulatory asset established for the Oregon allocated share of a post- retirement benefits measurement date change transitional adjustment
287584	415.827 RA - Post-Ret MMT - OR	0	0	0	0	0 recorded in December 2008.
207500	415.829 RA - Post-Ret MMT - UT					Regulatory asset established for the Utah allocated share of a post- retirement benefits measurement date change transitional adjustment
287586	*13.023 INT : 1'05I''NEL WIWIT * 0 T	0	U	0	U	0 recorded in December 2008. 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
287779	415.850 RA - Powerdale Decommissioning	0	0	0	0	and the related debris flow and is being removed rather than being 0 repaired.
						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
287864	415.852 RA - Powerdale Decommissioning - ID	(19,108)	(19,108)	0	0	damaged by flooding and the related debris flow and is being removed orather than being repaired.
						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
287866	415.854 RA - Powerdale Decommissioning - WA	0	0	0	0	o 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 0 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 0 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	(=0,10=)	(=1,132)	0	0	Deferral of California prepaid renewable energy credit (REC) purchases 0 in compliance with the Renewable Portfolio Standard (RPS).
261932	413.094 RA - NEC Sales Delettal - CA		U	0		Regulatory asset established for noncurrent portion of deferral of Oregon
287978	415.906 RA - REC Sales Deferral - OR - Noncurrent	(74,065)	(74,065)	0	0	prepaid renewable energy creidt purchases for Renewable Portfolio Standard compliance and the related interest income.
						Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual
287887	415.881 RA - REC Sales Deferral - UT - Noncurrent	(20,524)	(20,524)	0	0	renewable energy credits. Regulatory asset established to capture the noncurrent portion of the
287888	415.882 RA - REC Sales Deferral - WA - Noncurrent	(8.110)	(8,110)	0	0	difference between renewable energy credits (RECs) included in rates 0 and actual RECs for the Washington jurisdiction.
207000	10.002 TO THE ORIGINATION HONORIGH	(0,110)	(0,110)	0		Regulatory asset established for the noncurrent portion of Wyoming
287889	415.883 RA - REC Sales Deferral - WY - Noncurrent	(109,936)	(109,936)	0	0	renewable energy credits included in rates that differ from actual renewable energy credits.
						Regulatory Asset established for the deferral of prepaid renewable energy credit (REC) purchases for Renewable Portfolio Standard (RPS)
286902	415.918 RA - RPS Compliance Purchases	0	0	0	0	compliance and the related interest income - non state specific. Regulatory asset established for the noncurrent portion of costs incurred
287871	415.866 RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,310,252)	(1,310,252)	0	0	with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 0 3039).
287971	415.868 RA - Solar Feed-in Tallin Deterral - OR - Noncurrent 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
207000	John Sunugo Solonia Gri		J.		, and the second	Commission authorized regulatory asset/liability for the difference
287881	415.705 RA - Tax Revenue Requirement Adj - WY	0	0	0	0	between revenue requirement calculated using estimates for a certain tax of deduction and revenue requirement calculated using the amounts
287899	415.878 RA - UT Liquidation Damages	(137,685)	(137,685)	0	0	Regulatory asset established for Utah portion of liquidated damages Regulatory asset established for the Utah allocated portion of deferred
207070	445.40C DA Ultab ECAM			0		net power costs under the Utah Public Service Commission's energy cost
287878 287906	415.406 RA - Utah ECAM 415.863 RA - UT Subscriber Solar Program	(381,338)	(381,338)	0	0	0 adjustment mechanism (ECAM). 0 Regulatory asset established for the UT Subscriber Solar Program.
						To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan
287939	415.115 RA - Utah STEP Pilot Program Balance Account	1,349,307	1,349,307	0	0	0 (STEP) Pilot Programs.

287639 415.510 RA - WA Colstrip #3	(39,571)	(39.571)	0	0	Regulatory asset established for the Washington disallowed portion of 0 AFUDC on the Colstrip #3 generating plant.
201000 110010 110 110 110 110 110 110 11	(55)51.1/	(55)51.1/			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
287872 720.841 RA Amort - Tax PR Adj CA	0	0	0	0	Protection and Affordable Care Act of 2010.
					Regulatory asset established for the Idaho allocated portion of a one-tim 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
287873 720.842 RA Amort - Tax PR Adj ID	0	0	0	0	 Protection and Affordable Care Act of 2010. Regulatory asset established torecord the deferral of the Merwin Project
					costs approved by the Washington Utility and Transportation
287857 415.545 RA - WA Merwin Project	844	844	0	0	O Commission (WUTC).
286907 415.532 RA - WY 2017 Protocol - MSP Deferral	(196,692)	(196,692)	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
200907 413.332 RA - W1 2017 F1010C01 - INSE Deterial	(190,092)	(190,092)	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
287874 720.843 RA Amort - Tax PR Adj OR	O	0	0	0	Protection and Affordable Care Act of 2010.
·					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
287875 720.844 RA Amort - Tax PR Adj UT	0	0	0	0	Protection and Affordable Care Act of 2010.
					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
287877 720.846 RA Amort - Tax PR Adj WY	0	0	0	0	Protection and Affordable Care Act of 2010. Regulatory asset established to record a FAS 106 regulatory asset for
287848 320.281 RA - Post Retirement Settlement Loss	0	0	0	0	the settlement loss on retiree medical obligations.
					Regulatroy asset established to segregate the accumulated Utah carryin
287933 320.282 RA - Post Retirement Settlement Loss CC - UT		0	0		charges to be recovered on Utah's allocable share of the post-retiremen
287933 320.282 RA - Post Retirement Settlement Loss CC - UT	U	U	U	0	medical settlement loss. Regulatory asset established to segregate the accumulated Wyoming
					carrying charges to be recovered on Wyoming's allocable share of the
287934 320.283 RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0 post-retirement medical settlement loss.
					Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917 705.451 RL - Property Insurance Reserve - OR	(1,644,200)	(1,644,200)	0	0	0
					Regulatory liability used to record the Wyoming allocation of storm-
287916 705.455 RL - Property Insurance Reserve - WY	0	0	0	0	o related property damage recovered in excess of insurance claims Regulatory assets established to record the effects of the accounting
					pursuant to FASB Statement No. 133, which requires that certain
287649 730.170 RA - FAS133 Unrealized Gain/Loss	(24,906,645)	(24,906,645)	0	0	0 financial instruments be valued at FMV for book purposes.
287886 415.837 RA - Frozen MTM	(21,834,988)	(21,834,988)	0	0	Reclass of regulatory asset from derivative regulatory asset to an other of regulatory asset for frozen derivative.
FERC 283 - Other	(21,001,000)	(21,001,000)		, and the second	regulatory asset for mozell deliverive.
					Regulatory liability established to record changes in control (CIC)
287995 720.550 Accrued CIC Severance	0	0	0	0	severance accruals. Amounts in this account are accruals for both 0 departing executives and rank-and-file employees.
					Accrued estimated liability for insurance premium taxes related to the
287891 505.180 Accrued Insurance Premium Tax	0	0	0	0	0 company's captive insurance premiums.
287650 205.100 Coal Pile Inventory Adjustment	(107,969)	(107,969)	0	0	Regulaory asset established to reflect the book-tax difference in the cos 0 of the Deer Creek and Trail Mountain coal inventory.
207030 203.100 Coal File Inventory Adjustment	(107,309)	(107,909)	0	0	Regulatory asset established for a payment made by PacifiCorp related
					to an amended and restated coal supply agreement, which will be
287879 415.898 Deferred Coal Costs - Naughton Contract Settlement	0	0	0	0	amortized over the life of the agreement. Asset accrued for a deferred expense related to a termination fee
					incurred by PacifiCorp when it acquired a 50% interest in the Hermiston
	(TO 1.15-1)	(mo. 1 1			generating plant. For book purposes, the cost is being amortized over
287661 425.360 Hermiston Swap	(784,468)	(784,468)	0	U	the remaining life of the plant. Accrued liability established as a reserve for anticipated injury and
287341 910.530 Injuries & Damages Accrual - Cash Basis	0	0	0	0	damage expense.
					Accrued liability established reserves (contingent liabilities) for
287970 415.815 Insurance Reserve - Current	0	0	0	0	anticipated injury and damage expenses. The total overfunded Other Post-Employment Benefit Obligations
286909 720.815 FAS 158 Post-Retirement Asset	605,443	605,443	0	0	(OPEB) asset, excluding Medicare subsidy, required under FAS 158.
					Intangible asset for hydroelectric obligations associated with the
287750 425.310 Hydro Relicensing Obligation	0	0	0	0	acceptance of the North Umpqua FERC license for habitat enhancemen
					Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the
287656 425.280 Joseph Settlement	(2,815)	(2,815)	0	0	0 costs are being amortized over the remaining life of the original contract
					Book-tax difference on interest income calculated on the prefunded
287967 320.290 LT Prepaid IBEW 57 Pension Contribution	0	0	0	0	 amount of Local 57 pension funding. Book-tax difference for safe harbor lease agreement between PacifiCorp
					and Amoco for the 500 Kv Transmission line running from Malin, OR to
287609 105.241 Malin SHL (Tax Int Tax Rent + Book Depreciation)	0	0	0	0	0 Midpoint, ID.
287669 210.180 Prepaid Membership Fees	(1,049,902)	(1,049,902)	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907 210.185 Prepaid Membership Fees 287907 210.185 Prepaid Aircraft Maintenance	(1,049,902)	(14,996)	0	0	Depurposes over a period of 12 months of less. Regulatory asset established for prepaid aircraft maintenance costs.
	, ,,,,,,,	, , , , , , , , , , , , , , , , , , , ,			Regulatory asset accrued for prepaid surety bond costs (e.g.,
297000 240 405 Propoid Surety Pond	_	^	^		supersedes bond obligations) that will be amortized ratably over the period of coverage. Moved from 2014 account 137513
287909 210.195 Prepaid Surety Bond	0	0	0	U	Uperiod of Coverage, Moved from 2014 account 137513

						In
POTOS AND AND PROVINCE TO THE	(81,964)	(81.964)	0	0		Asset accrued for prepaid Idaho commission fee, amortized for book
287665 210.130 Prepaid Taxes - ID PUC	(61,964)	(61,904)	U		(purposes over a period of 12 months or less. Asset accrued for prepaid Oregon commission fee, amortized for book
287662 210.100 Prepaid Taxes - OR PUC	(250,896)	(250.896)	0	0	,	
267062 210.100 Prepaid Taxes - OK POC	(250,896)	(250,696)	U	0	(purposes over a period of 12 months or less. Book-tax difference associated with the timing of deductibility of property
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	0	0	(3,341,029)	,	taxes.
287708 210.200 Prepaid Taxes - Property Taxes	(3,341,029)	U	U	(3,341,029)		Prepaid property tax book to tax differences for which the accumulated
						deferred income tax liability is expected to be reversed upon audit by the
286908 210.201 Prepaid Taxes - Property Tax FIN 48	(3.391,794)	0	0	(3.391.794)	,	Internal Revenue Service.
200900 210.201 Prepaid Taxes - Property Tax Pilv 40	(3,391,794)	U	U	(3,381,784)		Asset accrued for prepaid Utah commission fee, amortized for book
287664 210.120 Prepaid Taxes - UT PUC	(773,246)	(773,246)	0	0	,	purposes over a period of 12 months or less.
207004 210.120 Fiebalu Taxes - 01 FUC	(773,240)	(113,240)	U	U		Regulatory asset accrued for prepaid water rights and water fees. Moved
287908 210.190 Prepaid Water Rights	(184,423)	(184,423)	0	0		from 2014 account 137511.
207900 210.190 Trepaid water Kights	(104,423)	(104,423)	U	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
287927 100.110 RA - Solar ITC Basis Adjustment - Gross-up	(9.381)	(9.381)	0	0		for that difference.
267927 100.110 KA - Solar ITC basis Adjustment - Gross-up	(9,361)	(9,301)	U			Accrued liability associated with the acceptance of the Roque River
						(Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the
007000 405 400 Daws Bland Habitat Fabruary	(40.074)	(40.074)	•	^		Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a
287289 425.130 Rogue River-Habitat Enhance	(19,071)	(19,071)	U		(period of 9 years for habitat enhancement.
						Asset accrued for a deferred expense related to costs incurred for the
						termination of a power purchase agreement. For book purposes, the
287653 425.250 TGS Buyout	(7,927)	(7,927)	0	0	(costs are being amortized over the remaining life of the original contract.
						Equity earnings for Trapper Mine. The equity method of accounting does
287770 120.205 Trapper Mining Stock Basis	(829,642)	(829,642)	0	0		not apply for income tax purposes.
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	(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
287859 910.935 Def Comp Mark to Market Gain/Loss - Income Statement	(461,537)	0	0	0	(461.537	reflected in earnings.
287217 910.937 LTIP Mark to Mkt Gain/Loss	(392,165)	0	0	0	(302 165	To record unrealized gains/losses from the long term incentive plan.
201211 910.931 LTIF IVIAIN TO WINE GAITI/LOSS	(392,103)	0	U	0	(532,105)	Regulatory liability established to record the reclass of a derivative
						regulatory asset to an other regulatory asset for frozen derivative.
287966 415.834 Noncurrent Asset - Frozen MTM	(895,821)	(895,821)	0	0	(
						Regulatory liability established to record the reclass of a derivative
287965 415.836 Current Asset - Frozen MTM	0	0	0	0		regulatory asset to an other regulatory asset for frozen derivative.
						Book-tax difference related to the Gain on purchased Business Energy
OD DETC. Distributed Condition Man Condi	(163.932)	(163.932)	0	0		Tax Credits.
287492 OR BETC - Purchased Credits - Non-Cash	(103,932)	(103,932)	U	U		
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)	
• •	(=: =;=:51010)	1=2 :122310007		(51. 52(020)	(.,	•

Instructions for Account 283:

Instructions for Account 263:

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

	Page 263,		Allocated
ther Taxes	Col (i)	Allocator	Amount
		Net Plant	
Plant Related		Allocator	
Real Property	144,814,231		
Possessory taxes	511,740		
Total Plant Related	145,325,971	26.2075%	38,086,35
Labor Related		Wages & Salary Allocator	
Federal FICA	0	Allocator	
Federal Unemployment	0		
State Unemployment	0		
Total Labor Related	0	8.4852%	-
		Net Plant	
Other Included		Allocator	
Annual Report	70,926		
Total Other Included	70,926	26.2075%	18,58
Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	145,396,897	=	38,104,94
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		
Subtotal Excluded Taxes	51,256,813		
Total Other Taxes Included and Excluded (Line 4 + Line 5)	196,653,710		
Total Other Taxes			
7 114.14c	196,653,710		
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

ne	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
	Rent from Electric Property - Transmission Related			3,344,
	Pole Attachments - Transmission Related			240
	Distribution Underbuild - Transmission Related		detail below	555.
	Various Rents - Transmission Related		dotan bolon	1,063
	Miscellaneous General Revenues		detail below	177
	Account 454 subtotal		(Sum Lines 1-5)	5,381
	Account 456 - Other Electric Revenues (Note 1)			
	Transmission for Others	Note 3	Attachment 13	18,885,
	Net revenues associated with Network Integration Transmission Service (NITS) for which the		/ macriment 10	. 0,000,
	load is not included in the divisor	Note 3		
	Short-term firm and non-firm service revenues for which the load is not included in the divisor			
	received by Transmission Owner		Attachment 13	66,161,
	Facilities Charges including Interconnection Agreements	Note 2		1,859,
)				
	Transmission maintenance revenue		Account 456.2	694
			Account 456.2 (Sum Lines 7-11) (Sum Lines 6 &12)	87,600
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits		(Sum Lines 7-11)	694, 87,600, 92,982,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above		(Sum Lines 7-11)	87,600,
!	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues		(Sum Lines 7-11)	87,600, 92,982,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General		(Sum Lines 7-11)	87,600, 92,982,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases		(Sum Lines 7-11)	87,600, 92,982, 170, 1,209,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon		(Sum Lines 7-11)	87,600,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River		(Sum Lines 7-11)	87,600, 92,982, 170, 1,209, 680,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common		(Sum Lines 7-11)	87,600, 92,982, 170, 1,209, 680,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 7-11)	87,600, 92,982, 170, 1,209, 680, 26, 2,087,
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 7-11)	170, 1,209, 680, 26, 2,087, 8.
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue		(Sum Lines 7-11)	92,982 170, 1,209,680 26, 2,087,8
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator		(Sum Lines 7-11)	170, 1,209, 680, 26, 2,087, 8.
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue		(Sum Lines 7-11)	170, 1,209, 680, 26, 2,087, 8.
	Transmission maintenance revenue Account 456 subtotal Appendix A input: Gross Revenue Credits Detail for selected items above Miscellaneous General Revenues Rents - General One Utah Center and North Temple office subleases Parking Rent: Lloyd Center, Portland, Oregon Rents - Common Affiliate - Kern River Rents - Non-Common Total Miscellaneous General Revenue Wages & Salary Allocator Total Allocated Miscellaneous General Revenue Distribution Underbuild		(Sum Lines 7-11)	87,600, 92,982, 170, 1,209,

- 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

Return and Taxes with 100 Basis Point increase in ROE

100 Basis Point increase in ROE and Income Taxes Appendix A input: Line 127 + Line 137 from below 393,276,764 В 100 Basis Point increase in ROE 1.00% **Return Calculation** Reference (Appendix A Line or Source) Notes 117 Total Long Term Debt (Notes Q & R) (Line 90 / (Lines 90 + 110 +116)) 48.80% Debt percent Preferred Stock (Line 110 / (Lines 90 + 110 +116)) 0.02% 118 Preferred percent 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% Preferred Cost Preferred Stock cost = Preferred Dividends / Total Preferred Stock (Line 111 / Line 110) 121 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% Investment Return = Rate Base * Rate of Return (Line 52 * Line 126) 278,254,882 127 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% T = 1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} = 37.95% 131 132 CIT = T / (1-T)61.16% 133 1 / (1-T) 161.16% ITC Adjustment 134 Amortized Investment Tax Credit (969.214) Attachment 5 ITC Adjust. Allocated to Trans. - Grossed Up (Line 134 * (1 / (1 - Line 131) (1,562,015) 135 136 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

Attachma	nt A Line #s, Descriptions, Notes, Form 1 Page #s and Instruct	tions				Detail/notes
Attacmille	Calculation of Transmission Plant In Service	Source	Footnotes	Year	Balance	Detail/Hotes
4	December	206.58b	. 000110103	2016	6,051,719,907	
2	January	Monthly Balances		2017	6,052,647,589	
3		Monthly Balances		2017	6,054,500,728	1
4	March	Monthly Balances		2017	6,059,997,451	i
5	April	Monthly Balances		2017	6,096,051,447	1
6		Monthly Balances		2017	6,116,626,107	i
7	June	Monthly Balances		2017	6,126,198,370	1
	July	Monthly Balances		2017	6,133,854,927	1
						ı
	August	Monthly Balances		2017	6,149,335,759	i
) September	Monthly Balances		2017	6,155,856,079	i
	October	Monthly Balances		2017	6,167,792,394	ı
	2 November	Monthly Balances		2017	6,207,459,519	ı
	December December	207.58g	Alara M	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
	Out of the Control of Plant In Control	2		V	D.L	i
	Calculation of Distribution Plant In Service December	Source		Year 2016	Balance	1
		206.75b			6,582,809,079	
	January	Monthly Balances		2017	6,595,971,129	1
	February	Monthly Balances		2017	6,608,302,489	1
	B March	Monthly Balances		2017	6,621,113,796	1
19	April	Monthly Balances		2017	6,631,706,813	1
) May	Monthly Balances		2017	6,657,749,048	i
	June	Monthly Balances		2017	6,671,918,115	1
	2 July	Monthly Balances		2017	6,688,061,553	1
	3 August	Monthly Balances		2017	6,708,124,888	1
	S August 4 September	Monthly Balances		2017	6,721,948,959	1
						i
	October	Monthly Balances		2017	6,734,360,444	i
	S November	Monthly Balances		2017	6,751,320,980	i
	7 December	206.75g		2017	6,781,903,360	
28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	6,673,483,897	i
						ı
	Calculation of Intangible Plant In Service	Source		Year	Balance	ı
29	December	204.5b		2016	884,188,667	
) December	204.5q		2017	936,922,782	
	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	910,555,725	Appendix A input
	mangiolo i lain in col vico	(out 11100 20 & 00) /2	(11010 11)	rido ap	0.0,000,120	, ippondix / t input
	Calculation of General Plant In Service	Source		Year	Balance	i
20	2 December	206.99b		2016	1,177,924,891	i
	B December	200.990 207.99q		2017	1,230,870,807	
	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,204,397,849	Appendix A input
10 34	General Plant in Service	(Sum lines 32 & 33) /2	(Note iv)	True-up	1,204,397,849	Appendix A input
		_				ı
	Calculation of Production Plant In Service	Source		Year	Balance	i
	5 December	204.46b		2016	12,367,792,103	
36	S January	Monthly Balances		2017	12,373,792,063	i
37	February	Monthly Balances		2017	12,377,755,562	ı
	3 March	Monthly Balances		2017	12,352,898,925	ı
	9 April	Monthly Balances		2017	12,357,752,338	ı
) May	Monthly Balances		2017	12,411,263,582	ı
	March	Monthly Balances		2017	12,401,124,175	i
	2 April	Monthly Balances		2017	12,404,868,964	ı e
				2017		i
	3 August	Monthly Balances			12,405,291,596	i
	l September	Monthly Balances		2017	12,402,839,446	i
	5 October	Monthly Balances		2017	12,406,426,943	i
46	November	Monthly Balances		2017	12,413,180,942	i
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	i
						i
						1
49	Electric Plant Sold	207.102g			0	
		. 9				1
						1
	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	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	

					Attachn	nent 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	(sum lines 51-63) /13	(Note M)	True-up	1,639,289,798	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	
		August	Monthly Balances		2017	2,749,349,167	
		September	Monthly Balances		2017	2,757,547,628	
		October	Monthly Balances		2017	2,766,417,713	
		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	Source		Year	Balance	
	79	December	Prior year 200.21c		2016	550,535,864	
		December	200.21c		2017	580,005,315	_
8		Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-up	565,270,590	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		2016	461,124,272	-
26		Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-up	447,826,031	Appendix A input
		Outside the section of the section o	2			Datasas	
	0.5	Calculation of Production Accumulated Depreciation	Source		Year	Balance	
		December	Prior year 219.20 through 219.24		2016 2017	4,287,973,863	
		January	Monthly Balances		2017	4,321,459,966	
		February	Monthly Balances		2017	4,351,537,059	
		March	Monthly Balances		2017	4,373,195,570	
	89 90	April May	Monthly Balances Monthly Balances		2017	4,409,364,569	
		June			2017	4,435,821,336	
		July	Monthly Balances		2017	4,455,235,330	
			Monthly Balances Monthly Balances		2017	4,482,634,510 4,512,735,963	
		August			2017		
		September October	Monthly Balances		2017	4,541,473,891	
		November	Monthly Balances		2017	4,574,300,094	
		December	Monthly Balances		2017	4,605,088,464	
			219.20 through 219.24			4,636,434,747	-
	98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-up	4,460,558,105	
			(lines C4 70 04 9 00)	(Note M)	True-up	9,279,031,667	Appendix A input
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(INOTE IVI)	Tue-up	0,2.0,00.,00.	

Materials & Supplies

ateriais & Supplies			
			Form No. 1
ppendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		<u> </u>	Amount
Undistributed Stores Expense	Prior Year	227.16c	0
Ondidinated States Expands	Current Year	227.16c	
39	(Note N) Appendix A is		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	(Note N) Appendix A is	nput 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	(Note N) Appendix A is	nput True-up	548,337 beg-of-year and end-of-year average

ITC Adjustment

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

Attachment 5 - Cost Support Average Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base 201,162 26.21% (enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related	Non-transmissio Related	
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 in	out True-up		3,657,534		beg-of-year and end-of-year average
			I		_	

nts to A & G Expense A Line #s. Descriptions, Notes. Form No. 1 Page #s and Instructions			/	Adjusted Total	Details
R Line #s, Descriptions, Notes, Form No. 1 Fage #s and instructions				Aujusteu Totai	Details
uded 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	100,007	
Lines 22-42	Page 335, Lines 22 - 42	354,862	0,000	354.862	
Other (Individually less than \$5,000)	Page 335, Line 43	148,880		148,880	
	3 ,	,,,,,			
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	
General. Other	rage 555.1, Line 17	2,000		2,330	
Total	(Note C)	Appendix A Input		787,865	
PP					
Fixed PBOP expense		Annual Update Informa	tional Filing	(11,307,062)	
Actual PBOP expense		Attachement 17		(11,307,062)	
Adjusted total (Current year actual)		Appendix A Input	True-up		Authorized Filled Expense minus Actual Expense
· · · · · · · · · · · · · · · · · · ·		F F		-	
erty Insurance					
Property Insurance Account 924		323.185b		5,579,593	
	(Note F)	Appendix A Input		5,579,593	

Regulatory Expense Related to Transmission Cost Support

				Transmission				
			Form No. 1	Related No	on-transmission			
Appendix A L	Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount Ap	pendix A input	Related D	etails		
	ly Assigned A&G							
	•							
ecific Tran	nsmission related Regulatory Expenses							
	• , .							
F	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			

Attachment 5 - Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Form No. 1 Safety Related Non-safety Amount Appendix A Input 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

		Education & Form No. 1 Outreach
Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount 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

Арре	ppendix 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

Aujustiii	ents to Transmission Oaw		
			Transmission Related
			Appendix A
Appendix	A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total Plus adjustments 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	
	(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, Description	ns, Notes, Form 1 Page #s and Instructions	Amount	Description & Documentation
Net Revenue Requireme	ent ent		
166 Facility Credits under 166	er 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

Other adjustments to rate base						
ndix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions	Amount					
Network Upgrade Balance						
		Prior Year	Enter negative	(27,365,546)		
		Current Year	Enter negative	(23,263,584)		
50 Network Upgrade Balance	(Note N)	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)		336.7d	100,777,980
	(Note H)		0
76 Transmission Depreciation Expense Including Amortization of Limited 7	Term Plant (Note H)	sum	106,777,986 Appendix A Input
General Plant			
	A1-1-1D	200 401	00 705 004
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 Plan	t (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
1			

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	sum	Appendix A Input					

PacifiCorp Attachment 6 - Estimate and Reconciliation Worksheet

(L) Weighting

Instruc	ction Summa	iry	
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	TO estimates Cap Adds and CWIP during Year 3 weighted based on Months expected to be in service in Year 3 (e.g., 2012)
Works	sheet		
Step	Month	Year	Action
1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) 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 Month's expected to be in service in Year 2 (e.g., 2011) in projection and populates for actuals as inputs to Attachment 7 (but not Appendix A) for true up.

2 April	Year 2	TO estimates all transmissio	n Cap Adds and CWIP for Year	2 weighted based on Months e	expected to be in service	in Year 2 (e.g., 2011) in	projection and populates	for actuals as inputs to Attac	chment 7 (but not Appen	dix A) for true up.	
	Plant In Service (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	m m	(J)	CWIP (K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS	· ·	Energy Galeway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Energy Galeway	Energy Gateway	Energy Galeway	Transmission CWIP
	(Excl Energy Galeway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)
CWIP Balance											
Dec (prior year)	-					-	-	-	-	-	-
Jan	-					-	-	-		-	-
Feb											-
Mar											-
Apr											-
May							•			-	-
Jun							•			-	-
Jul			•								-
Aug							•			-	-
Sep			•								-
Oct		•				•	•	•		-	•
Nov		•	•			•	•	•		-	•
Dec		•				•	•	•	•	•	-
Total	District Address and Charles	and the second s	•				-			•	•
New Transmission	Plant Additions and CWIP (w	eignied by monins in service)									

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 S -	Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -	
6	April	Year 3	TO populates the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011) 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 S - Result of Formula for Reconciliation	Must run Appendix A to get this number (with inputs in tines 16 and 34 of Appendix A)

\$ - Schedule 1 Reconciliation

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

Input to Line 16 of Appendix A		Not for true-u
Input to Line 34 of Appendix A		Not for true-u
Estimated Life	58	
Estimated Depreciation for Attachment 7		
44.5		

Estimated Life		58
Estimated Depreciation	on 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 Dep	reciation for Attachment 7	

Attachment 7 - Transmission Enhancement Charge Worksheet

					_	ttacilliont 7 - 11	ansinission Eina	ancement on	arge Worksheet									
Line 1	New Plant Carrying C	Charge																
2	Fixed Charge Rate			of Construction (CIAC)													
3	Formula Line A 157 Net Plant Carrying Charge without Depreciation 10.7790% B 164 Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation 11.4134%																	
5	B C	164		ine B less Line A	Jnarge per 100 E	Sasis Point in ROE	without Depreciation	1			11.4134% 0.6343%							
6	FCR if CIAC	450																
7	D	158			Charge without D	epreciation, Return	nor Income Taxes				2.6414%							
	The FCR resulting from	enues collected i	in a year do not cha	inge based on cost	data for subsequ	ient years												
	In the True-up, the ac Columns and rows m		accommodate more	e projects		_			_						ī			
				Fransmission CWIP Energy Gateway only)		(Energ	smission PIS Actuals y Gateway Segment B-		(Ener	ismission PIS Project rgy Gateway Segment	B-H)							
Useful life of the project "Yes" if the customer has paid a lumpsum	Life					58.00			58.00									
payment in the amount of the investment on 9 line 29, Otherwise "No"	CIAC	(Yes or No)	No			No			No									
10 Input the allowed increase in ROE From line 3 above if "No" on line 13 and from	Increased ROE (basis po	oints)	0			50			50									
11 line 7 above if "Yes" on line 13 12 Line 14 plus (line 5 times line 13)/100	9.8% ROE FCR for This Project		10.7790% 10.7790%			10.7790% 11.0962%			10.7790% 11.0962%			10.7790% 10.7790%						
13 Month Net Plant or CWIP Balance 14 Actual or estimated depreciation expense	Investment Annual Depreciation Exp	ense	-			1,463,059,094 25,225,157			-	•								
																		1
			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP				Incentive		Transmission Incentive Credit
15	W O O O DOE	Invest Yr	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Total	Charged	Without Incentive	(incentive minus without)
16	W 9.8 % ROE W Increased ROE	2010 2010	-		-	287,225,425 287,225,425	4,836,783 4,836,783	35,796,936 36,707,884		-			-	-	\$ 35,796,936 \$ 36,707,884	\$ 36,707,884	\$ 35,796,936	\$ 910,948
17 18	W 9.8 % ROE W Increased ROE	2011 2011	-		•	784,113,653 784,113,653	13,727,954 13,727,954	98,247,903 100,734,755							\$ 98,247,903 \$ 100,734,755	\$ 100,734,755	\$ 98,247,903	\$ 2,486,851
19 20	W 9.8 % ROE W Increased ROE	2012 2012				785,864,997 785,864,997	13,960,855 13,960,855	98,669,583 101,161,988	-						\$ 98,669,583 \$ 101,161,988	\$ 101,161,988	\$ 98,669,583	\$ 2,492,406
21 22	W 9.8 % ROE W Increased ROE	2013 2013	-			1,039,140,449 1,039,140,449	18,682,869 18,682,869	130,692,267 133,987,947	-			-			\$ 130,692,267 \$ 133,987,947	\$ 133,987,947		\$ 3,295,680
23 24	W 9.8 % ROE W Increased ROE	2014 2014			:	1,164,054,968 1,164,054,968	21,135,829 21,135,829	146,609,818 150,301,670	-			:			\$ 146,609,818 \$ 150,301,670	\$ 150,301,670	\$ 146,609,818	\$ 3,691,852
25 26	W 9.8 % ROE W Increased ROE	2015 2015				1,350,166,903 1,350,166,903	24,782,100 24,782,100	170,317,174 174,599,289	-						\$ 170,317,174 \$ 174,599,289	\$ 174,599,289	\$ 170,317,174	\$ 4,282,114
27 28	W 9.8 % ROE W Increased ROE	2016 2016	-		-	1,463,059,094 1,463,059,094	29,386,385 29,386,385	187,090,158 191,730,315	-			-		-	\$ 187,090,158 \$ 191,730,315	\$ 191,730,315	\$ 187,090,158	\$ 4,640,157
29 30	W 9.8 % ROE W Increased ROE	2017 2017	-			1,439,903,455 1,439,903,455	29,467,919 29,467,919	184,675,735 189,242,453	-			-			\$ 184,675,735 \$ 189,242,453	\$ 189,242,453	\$ 184,675,735	\$ 4,566,718
31 32	W 9.8 % ROE W Increased ROE	2018 2018	-		-	1,413,351,783 1,413,351,783	27,214,238 27,214,238	179,560,038 184,042,546	-	-		-	-	-	\$ 179,560,038 \$ 184.042.546	\$ 184.042.546	\$ 179,560,038	\$ 4,482,508
33	W 9.8 % ROE	2019				1,413,331,763		104,042,340							\$ -	3 104,042,340	\$ -	4,402,300
34 35 36	W Increased ROE W 9.8 % ROE	2019 2020	-		-				-			-			\$ -	\$ -	\$ -	
37	W Increased ROE W 9.8 % ROE	2020 2021	-						-			-			\$ - \$ -	\$ -	\$ -	\$ -
38 39	W Increased ROE W 9.8 % ROE	2021 2022	-						-			-			\$ - \$ -	\$ -	\$ -	\$ -
40 41	W Increased ROE W 9.8 % ROE	2022 2023			:				-			:			\$ - \$ -	\$ -	\$ -	\$ -
42 43	W Increased ROE W 9.8 % ROE	2023 2024	-		-	-			-	-		-		-	\$ - \$ -	\$ -	s -	\$ -
44 45	W Increased ROE W 9.8 % ROE	2024 2025	:					:	-						\$ - \$.	\$ -	s -	\$ -
46 47	W Increased ROE W 9.8 % ROE	2025 2026	-		-	-	-	-	-	-		-	-	-	\$ -	\$ -	s -	\$ -
48 49	W Increased ROE W 9.8 % ROE	2026 2026 2027				:									\$ -	\$ -		\$ -
50	W Increased ROE	2027	-		-				-			-			\$ -	\$ -	\$ -	\$ -
51 52	W 9.8 % ROE W Increased ROE	2028 2028							:						\$ - \$ -	s -	\$ -	\$ -
53 54	W 9.8 % ROE W Increased ROE	2029 2029							-						\$ -	\$ -	\$ -	\$ -
55 56																s -	\$ -	\$ -
					•			•										

PacifiCorp Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2016

			Oregon		Washington	1	California		Utah		Wyoming		AZ, CO, MT,	NM	ldaho		Company
Row	A/C	Description	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		Land Rights															1.27%
2		Structures and Improvements															1.42%
3		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		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		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		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		Franchises and Consents															6.66%
26		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.
- 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

							OATT (Pa	rt III - Network	Service) - Aver	age of current	year and prior	two years							
Column	е	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f
									Energy					Avangrid				3 Phases	
				BPA Clarke	BPA: Benton				Solutions	Basin				Renewables,		BPA South	BPA Idaho	Renewables	
Customer	PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	East Idaho	Falls	Inc.	
Class	NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	(see note)	SA 328	SA 229	SA 370	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	SA 876	
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

		9	Other Service		
j		j4	j3	j2	j1
		Area Power			
		Administratio			
	APS	n	Deseret	UMPA	UAMPS
Total OS	OS	OS	OS	OS	OS
	RS 436	RS 262/263	RS 280	RS 637	RS 297
904		342	74	84	403
830		303	86	72	369
768		277	74	74	343
752		258	101	50	343
930		302	101	74	452
1,329		323	130	148	727
1,391		316	132	174	768
1,348		332	126	154	736
1,229		303	114	141	671
834		269	70	79	416
837		302	72	76	387
898		308	71	79	440
12,048	-	3,636	1,151	1,205	6,057
1,004		303	96	100	505

									OAT	TT (Part II Lor	ng-Term Firm F	Point-to-Point Tr	ansmission Se	ervice) - Proje	ction								
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g
										Water &		Sacramento		People's	Evergreen								
		Black Hills,					Thermo No.			Electric		Muncipal	Salt River	Utilitiy	Biopower,							City of	1
Customer	PacifiCorp	Inc.	BPA	BPA	Idaho Power	Iberdrola	1	Powerex	NextEra:	Board	State of SD	Utility District	Project	District	LLC	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Roseville	1
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
																							1
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 748	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	1%	Behind-the	Network
& OS	growth	Meter	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	
'k		Network + OS + LTP	
133	ĺ	14,057	
720		13,344	
205		12,879	
522		12,197	
257		12,931	
179		16,011	
183		16,315	
35		15,866	
377		14,709	
916		12,748	
331		13,305	
171		13,845	
128	ĺ	168,206	
286	Ī	14,017	

PacifiCorp Attachment 9a1 - Load (Current Year)

2017

										OATT (Par	III - Network	Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
						BPA Clarke	BPA: Benton	BPA Oregon			Calpine Energy					Avangrid Renewables,		BPA S.	BPA Idaho	
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	Idaho	Falls	
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	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

					Other:	Service		
Column			j1	j2	j3	j4		j
Customer			UAMPS	UMPA	Deseret	WAPA	APS	
Class			OS	OS	OS	OS	OS	Total OS
						RS 262/RS		
RS / SA	Day	Time	RS 297	RS 637	RS 280	263	RS 436	
Jan	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

									OATT (Par	t III - Network S	Service)							1		
Column			е	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
							BPA: Benton				Calpine Energy					Avangrid Renewables,			BPA Idaho	
Customer					BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon	BPA S. Idaho	Falls	
Class RS / SA	Day	Time	NFS -	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538		NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 789	NFO SA 746	NFO SA 747	Total NFO
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

					Other	r Service		
Column			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 RS 262/263	APS OS RS 436	Total OS
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

									OATT (Pa	rt III - Network	Service)									
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Calpine					Avangrid				
						BPA Clarke	BPA: Benton	BPA Oregon			Energy					Renewables,				
Customer			PacifiCorp	BPA Yakama	BPA Gazley	PUD	REA	Wind		Tri-State	Solutions	Basin Electric	Black Hills	USBR	WAPA	LLC	Exelon			
Class			NFS	NFO	NFO	NFO	NFO	NFO		NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO			Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538		SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	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

					Other	Service	
Column			j1	j2	j3	j4	j
Customer			UAMPS	UMPA	Deseret	Western Area Power Administration	
Class RS / SA	Day	Time	OS RS 297	OS RS 637	OS RS 280	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

										OATT (P:	art III - Network	(Service)								
Column			e	f1	f2	f3	f4	f5		f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f
											Energy					Avangrid				
				BPA		BPA Clarke	BPA: Benton	BPA Oregon			Solutions	Basin				Renewables,		BPA S.	BPA Idaho	1
Customer			PacifiCorp	Yakama	BPA Gazley	PUD	REA	Wind	BPA Neff	Tri-State	LLC	Electric	Black Hills	USBR	WAPA	LLC	Exelon	ldaho	Falls	1
Class			NFS	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	Total NFO
RS / SA	Day	Time	-	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 789	SA 746	SA 747	1
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	389.887
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	otal		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		
	j2	j3	j4	j5	j
			Area		
			Power		
IPS (JMPA	Deseret	Administra	APS	
3	OS	OS	OS	OS	Total OS
97 F	RS 637	RS 280	262/RS	RS 436	
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
,042	1,214	1,081	3,839		12,176
504	101	90	320		1,014.63

											OATT Part II	Long-Term Fir	m Point-to-Po	oint Transmissi	ion Service									
Column			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g
Customer			PacifiCorp	Basin	Black Hills, Inc.	BPA	BPA	Eugene Water & Electric Board	Idaho Power	Iberdrola	Thermo No 1 (CRYQ)	Powerex	NextEra:	State of SD	Sacramento Muncipal Utility District	Salt River Project	Clatskanie Peoples Utility District	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	
Class			LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP		LTP	LTP	LTP	LTP	LTP	LTP	Total LTP
RS / SA	Day	Time	Various	SA 818	SA 67	SA 179	SA 656	SA 780	SA 212	SA 279	SA 568	SA 169	SA 733	SA 779	SA 751	SA 809	SA 800		SA 700	SA 701	SA 702	748	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

			Divisor
Total	Behind-the	Total	+ OS +
& OS	Meter	Load	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

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)
	(500,005,044)		

Attachment 5 input: Total Accumulated Amortization (580,005,314)

PacifiCorp Attachment 11 - Prepayments

Prepayments Detail - 2017

FERC Account	Account Number	Account Description	Category	20	116 Year-end Balance		7 Year-end Balance	В	oY-EoY Average	Other	100% Transmission	Pla	int-related	Lab	oor-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	\$	-	\$	-	\$	-					1	
	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				i	
	132098	Prepaid CA GHG Cap & Trade Allowances Wholesal	Other	\$	7,328,274	\$	10,512,804	\$	8,920,539	\$ 8,920,539				i	
	132310	Prepaid Rating Agency Fees	Plant-related	\$	37,666	\$	42,632	\$	40,149			\$	40,149	i	
	132320	Prepaid Surety Bond	Other	\$	-	\$	-	\$	-	\$ -				<u> </u>	
	132603	Other Prepay-Ashton Plant Land	Other	\$	1,037	\$	-	\$	518	\$ 518				<u> </u>	
	132606	Other Prepay - Lease Commissions	Other	\$	-	\$	-	\$	-	\$ -				<u> </u>	
	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 (Hntngtn-Clev)	Other	\$	_	\$	_	\$	-	\$ -					
	132623	Prepaid Lake Side CUWCD Water Fee	Other	s	246,250	s	192,500	\$	219,375	\$ 219,375					
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$		s	-	\$		\$ -					
	132650	Prepaid Dues	Other	s	3,899,262	s	3,919,221	\$	3,909,242	\$ 3,909,242					
	132700	Prepaid Rent	Plant-related	s	42,667	\$	42,667	\$	42,667	* *************************************		\$	42,667		
	132705	Prepaid Pole Contact Rental	Other	s	325,912	\$	326,129	\$	326,021	\$ 326,021		*	,		
	132740	Prepaid O&M - Wind	Other	\$	-	S	-	\$	-	\$ -					
	132755	Prepaid Aircraft Maint	Labor-related	\$	_	s	60,994	\$	30,497	*				\$	30,497
	132825	Prepaid LGIA Transmission	Other	s	242,135	S	-	\$	121.068	\$ 121,068				<u> </u>	00,101
	132831	Prepaid BPA Transmission - Wine Country	Other	s	983,688	s	983,688	\$	983,688	\$ 983,688					
	132900	Prepayments - Other	Labor-related	s	1,219,860	s	1,026,483	\$	1,123,171	ψ 000,000				\$	1,123,171
	132901	Prep Fees-Oregon Pub Util Commission	Other	s	947,627	s	1,020,458	\$	984,043	\$ 984,043					.,.20,
	132903	Prep Fees-Utah Public Service Commission	Other	s	3,160,557	\$	3,144,990	\$	3,152,774	\$ 3,152,774					
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$	267,490	s	333,370	\$	300,430	\$ 300,430					
	132909	Prepaid Vehicle Licensing Fees	Labor-related	s	201,100	S	-	\$	-	ψ σσσ, ισσ					
	132910	Prepayments - Hardware & Software	Labor-related	s	11,707,912	S	12,121,511	\$	11,914,712					s	11.914.712
	132926	Prepaid Royalties	Other	s	68,456	S	.2,121,011	\$	34,228	\$ 34,228				Ť	. 1,0 1 1,1 12
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	S	(121,168)	S	(100,095)	\$	(110,632)	÷ 01,220		\$	(110,632)		
	132999	Prepayments - Reclass to Long-Term	Other	S	(1,487,117)	S	(2,642,448)	\$	(2,064,782)	\$ (2,064,782)		-	(1.10,002)		
	134000	Long-Term Prepayments - Reclass from Current	Other	9	1,608,285	6	2,742,543	\$	2,175,414	\$ 2,175,414					
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	9	2,528,233	9	2,742,343	\$	2,539,044	\$ 2,539,044					
1000000	132304	Prepaid Interest - SERP Life Insurance	Other	9	2,020,233	9	2,040,004	¢.	2,000,044	\$ 2,555,044					
	203000	Discount on Short-Term Securities	Other	9	91,333	6	16,278	\$	53,806	\$ 53,806					
1655000	132400	Prepaid Mining Costs	Other	\$	91,333	φ	10,276	\$	33,000	\$ 53,606				$\overline{}$	
1000000	132400	r repaid withing Costs	Outel	\$		9	•	ą.	-	ψ -				_	
		Total Prepayments		\$	65,837,449	\$	75,998,325	\$	70,917,887	\$ 38,440,935	e.	\$	17,922,541	\$	14,554,410

Allocator 0.000% 100.000% 26.208% 8.485%
Total Allocated to Transmission by Category \$ - \$ - \$ 4,697,057 \$ 1,234,969

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

As Filed
1=Revenue credit
0=Denominator

Description		MW	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	
	10.000.717
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

					Prior Year						Current Yea	r (month end)					
			T	T	(month end)				1			(1			
		Appendix A input															
	Operation	value															
	to apply to monthly	(result of operation specified in column															
Appendix A	input columns at	to left on monthly															
Line	right	data)	Description (Account)	Reference	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 In, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	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) LONG TERM ONLY	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, In 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)

Second	Dollar Values in millions)			Accrue	d Liability:	Chai	rged to:	Prior year	Current Year	True-up			By Cate	egory		
Series (1964) (1																Tota Transmi
Company Comp	escription	Account Coloulation	Posonio timo	CAD Account	EEBC Assount	CAD Account	EEBC Assount			12 month Average	Catagony		Plant	Labor	Othor	related U
March Marc	GHG Retail Obligation											Hansinission	FIGIL	Labor		Kese
The control professor of the control professor	GHG Wholesale Obligation				242	546516	555.67	(7.4)	(10.7)	(9.8)	Other				(9.784)	
Service March 1987 Service M	r (Wood Hollow)				242											
The Control From Prince of	Cotter - Gadsby Turbine	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000	
Series (Control Prince of Part	ployment Claims	Estimate by PE Legal	Unfunded	248070	242	545500			0.0	0.0	Other				0.000	
Trans Service Process College	Short Distance Discount (SDD)	Estimate by PE Legal	Unfunded		242			0.0	0.0							
Variable Continue	position 65		Unfunded													
Respond Company Comp	Accrued Settlement Provision (USA Power Settlement)		Unfunded													
Proposed Conference Confere	Wind Generation Inc Rock River 1 Curtailment Complaint															
The Anthony Service Color	EB Reserve															
Part Property Pr	eret Physical Loss - Reserve for Dispute	Estimate by C&T	Unfunded	248025		505206	555.25	(0.2)	(0.2)	(0.2)	Other				(0.202)	
Anthonesis Production Pro	A - Swift PTP SDD		Unfunded													
Process Company Comp	A Short Distance Discount (SDD)	Estimate by C&T	Unfunded	248025	242	506050	565.46	(3.3)	(3.2)	(3.2)	Other				(3.236)	
A Distance Property No. Proper	um Provision for Rate Refunds									(2.0)					(1.955)	
A Changes Reason Ref Claber Control of Cla	pper Mine Reclamation Obligation		Unfunded				501.1	(6.1)	(6.3)							
*** A Boungage Reason Ref Cycle****** *** A Boungage Reason Ref Cycle****** *** A Boungage Reason Ref Ref Person No. 1948 1949 19	rued Right-of-Way Obligation	Estimate by RMP Finance	Unfunded	289955	253.99	582300	566 / 589	(3.8)	(3.4)	(3.9)	Other				(3.863)	
A Company Recover Part ("Other") Common Processors ("Lager")																
a k Damping Reason Mark (Cher*) a Lamping Reason Mark (Cher*) before the Charles of Extended Principle (Princip) control of Lamping Reason Mark (Cherry) a k Damping Reason	ıries & Damages Reserve Risk ("Labor")	Estimates by Legal ("Labor")	Unfunded	280311	228.21	545050	925	(2.1)	(0.2)	(7.1)	Labor			(7.078)		
	uries & Damages Reserve Risk ("Other")		Unfunded	280311	228.21	545050	925	(30.3)		(18.6)	Other			,	(18.617)	
*** A Dominger Review Pools*** Entrains by Logal ("Other")															, ,	
Control of Colors Af (CSS)	ries & 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		
Control of Colors Af (CSS)		F-tit b.: (!Oth!)		440005	220.25	E45050	005	22.0	0.0	00.4	044				00.070	
Control Control (1) Control (1	iries & Damages Reserve Risk (insurance Recovery-"Other")	Estimates by Legal (Other)	Untunded	116925	228.25	343030	925	33.9	2.0	23.1	Other				23.072	
Control Control (1) Control (1	ovision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(6.2)	(9.0)	(8.8)	Other				(8.840)	
see Of Colle And Jacob Sales According to College Agriculture 1998 According to College Agricu																
Section December																
Comment Description Desc																
Act Section Company																
Calculated and Normalmen Unline of 11/200 173 20119 440.1 0.3 0.3 0.3 0.3 0.0																
Processing Processin					172	201110		(0.1)			Other					
Part																
For Season - Appendix - Certain Marie (J.C.) For Marie Description	ovision for Unbilled Revenue Rivin	Calculated and Known items	Untunded	116300	173	301119	440.1	(0.3)	(0.4)	(0.4)	Other				(0.370)	
For Season - Appendix - Certain Marie (J.C.) For Marie Description	B B C	Kanana Calandatad	11-6	400000	454.00	E4C400	557	(0.7)	(0.0)	(0.7)	044				(0.704)	
The properties of the properti	entory Reserve - Power Supply															
Unknown Unkn		Calc by RIVIP Finance														
According Helistrical Trion Judgment Unfunded 182/10 124.9 55/750 904 (6.1) (0.3)																
Con for Unified Severance Tax Cap (Demon Mining Co.) Estimate by Mining Unificated 2016/00 222 515100 501.1 0.00 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0																
An Secretor Prymeric An Executive Play An Area Playable An Executive Playable An Area Playable An Executive Playable An Area Playable An Executive Playable An Area Playable An Area Playable An Area Playable An Executive Playable An Area Playable An	collectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.1)	(0.3)	(0.3)	Other				(0.252)	
An Secretor Prymeric An Executive Play An Area Playable An Executive Playable An Area Playable An Executive Playable An Area Playable An Executive Playable An Area Playable An Area Playable An Area Playable An Executive Playable An Area Playable An	winion for Unbilled Soverance Tay Can (Chauran Mining Co.)	Estimate by Mining	11-6	24.0640	222	E1E100	E01 1	0.0	0.0	0.0	Other				0.000	
Intenditive Plan (AP) Calculated plan (EP) Editorised plan (EP) Edit	ovision for Oribined Severance Tax Cap (Orievton Williams Co.)	Latinate by Willing	Official	210043	202	313100	301.1	0.0	0.0	0.0	Outer				0.000	
Internative Plance (Plance) Calculated plance (ED Discretion Unfunded 225510 222 50120 500400 Follows Labor (1.8) (1.8) (1.8) (1.8) (1.9) (1.1)	crual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.4)	(1.0)	(0.3)	Labor			(0.331)		
Discretionary 1st Company Match Calculation Jun CED Discretion Unfunded 215/78 222 501/20 Follows Labor (1.8) (1.8) (1.5)	nnual Incentive Plan (AIP)						Follows Labor	(0.2)								
A wards Payable Calculated plus CEO Discretion Unfunded 25599 232 500400 Follows Labor (2.8) (1.5) (1.5) (1.5) (1.5) (1.1) Labor (1.13) and stands (Signing Bonus & Usage Bonus (Deferred Revenue) Estimate by Environmental Engry Back to Customers B	11(K) Discretionary 1% Company Match			215078		501250	Follows Labor	(1.8)	(1.8)		Labor					
Prefunded 289000 253.99 550500 921 0.0 0					232											
Commendate Estimate by Environmental Engrg Unfunded / Gains Given Back to Customers 288001 253.99 140709 102 0.0 0																
Commental Liabilities - Centralia Mine (J.O.) Estimate by Environmental Engrg Unfunded / Gains Given Back to Customers 288602 253.99 140709 102 0.0	i 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)		
Commental Liabilities - Centralia Mine (J.O.) Estimate by Environmental Engrg Unfunded / Gains Given Back to Customers 288602 253.99 140709 102 0.0																
Commental Liabilities - Centralia Mine (J.O.) Estimate by Environmental Engrg Unfunded / Gains Given Back to Customers 288602 253.99 140709 102 0.0		es area area	Unfunded / Gains Given	000004	050.00	4.40700	400	0.0	0.0	0.0	044				0.000	
Influential Labolities - Centralia Mine (PCorp) Estimate by Environmental Engry Unflunded / Gains Given Back to Customers Back to Customers Back to Customers Deficit of Control Influence of Control Deficit of Control Deficit of Customers Deficit of Control Deficit of Customers Deficit of Customers Deficit of Control Deficit of Customers	vironmentai Liabilities - Centralia Plant	Estimate by Environmental Engrg		200001	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Influential Labolities - Centralia Mine (PCorp) Estimate by Environmental Engry Unflunded / Gains Given Back to Customers Back to Customers Back to Customers Deficit of Control Influence of Control Deficit of Control Deficit of Customers Deficit of Control Deficit of Customers Deficit of Customers Deficit of Control Deficit of Customers																
Influential Labolities - Centralia Mine (PCorp) Estimate by Environmental Engry Unflunded / Gains Given Back to Customers Back to Customers Back to Customers Deficit of Control Influence of Control Deficit of Control Deficit of Customers Deficit of Control Deficit of Customers Deficit of Customers Deficit of Control Deficit of Customers	vironmental Liabilities - Centralia Mino (10)	Estimate by Environmental Engi-	Unfunded / Gains Given	200602	252.00	1/0700	102	0.0	0.0	0.0	Othor				0.000	
Estimate by Environmental Labitities - Centralia Mine (PCOrp) Estimate by Environmental Engrig Back to Customers 289803 253.99 140709 102 0.0 0.0 0.0 0.0 0.0 0.0	vironnentai Liabilities - Gentralia iviirie (J.O.)	Estimate by Environmental Engrg		200002	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Estimate by Environmental Labitities - Centralia Mine (PCOrp) Estimate by Environmental Engrig Back to Customers 289803 253.99 140709 102 0.0 0.0 0.0 0.0 0.0 0.0																
Estimate by Environmental Labitities - Centralia Mine (PCOrp) Estimate by Environmental Engrig Back to Customers 289803 253.99 140709 102 0.0 0.0 0.0 0.0 0.0 0.0		es de la de	Unfunded / Gains Given	00005	050.00	4.40707	400				0.1				0.555	
Calculated by Payroll Unfunded 248181 242 500515 Follows Labor (2.6) (2.8) (3.7) Labor (1.976)	vironmentai Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg		288603	253.99	140709	102	0.0	0.0	0.0	Other				0.000	
Calculated by Payrol Unfunded 248182 242 500517 Follows Labor (1,8) (1,7) (2,0) Labor (1,976)																
Calculated by Payrol Unfunded 248182 242 500517 Follows Labor (1,8) (1,7) (2,0) Labor (1,976)		0.1.1.1.0		04045	0.40	500545		,·	<i>(c</i> :					(0.00.)		
Calculated by Payroll Unfunded 248183 242 500520 Follows Labor (2.1) (2.1) (2.3) Labor (2.24)																
Calculated by Payroll Unfunded 248186 242 500515 Follows Labor (0.0) (
rail Time Accrual UWUA 127 Calculated by Payroll Unfunded UWUA 197 Calculated by Payroll Unfunded UMUA 197 Calculated by Payroll Unfunded Unfunded UMUA 197 Calculated by Payroll Unfunded Unfunded Unfunded UMUA 197 Calculated by Payroll Unfunded Unfunded Unfunded Unfunded UMUA 197 Calculated by Payroll Unfunded Unfunded Unfunded Unfunded Unfunded UMUA 197 Calculated by Payroll Unfunded Un																
Parisin - Calculated by Payroll Unfunded 248188 242 500519 Follows Labor (0.1)					242			(0.0)								
Calculated by Pavroll Unfunded 248189 242 500516 Follows Labor (15.2)																
Pension - Known by HR/Payroll Unfunded 248195 242 500515 Follows Labor (6.1) (6.1) (6.0) Labor (5.958)	rsonal Time Accrual UWUA 197															
### Pension - Known by HR/Payroll Pension - Calculated - Actuary Unfunded 280349 228.3 501106 426.5 (1.9) (1.8) (1.9) Other (0.766) ### SERP - Calculated - Actuary Series in unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Follows Labor (0.766) ### SERP - Calculated - Actuary Series in unfunded 280360 228.35 501105 Series in unfunde	rsonal Time Accrual Non-Union															
## Pension - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 0 20.3 20.2 ### SERP - Calculated -	ck Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.1)	(6.1)	(6.0)	Labor			(5.958)		
## Pension - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary Unfunded 280350 228.35 501105 Follows Labor (0.6) (1.2) (0.8) Labor (0.766) ### SERP - Calculated - Actuary SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially disetting unfunded SERP liability ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 20.3 20.2 ### SERP - Calculated - Actuary Accum OCUpartially 299107 219 0 0 0 0 20.3 20.2 ### SERP - Calculated -																
58 SERP Liability SERP - Calculated - Actuary 58 SERP - Calculated - Actuary of SERP															(1.882)	
58 SERP Accumulated Other Comprehensive Income SERP - Calculated - Actuary of Serring and Comprehensive Income Accum OUlpartially of Serring and Comprehensive Income 299107 219 0 0 20.3 20.2 Labor 19.91 12 Book Reserve (ch Worker's Compensation Reserve) Post-Employ - Calculated - Actuary Post-Employ - Calculated - Actuary Unfunded 280330 228.3 501160 920 (30.7) (27.3) (29.2) Labor (29.179) 10 Ch Worker's Compensation Reserve Post-Employ - Calculated - Actuary Unfunded 280490 228.3 501160 920 (3.0) (2.9) (3.0) Labor (2963)	nsion - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(0.6)	(1.2)	(0.8)	Labor			(0.766)		
58 SERP Accumulated Other Comprehensive Income SERP - Calculated - Actuary of Serring and Comprehensive Income Accum OUlpartially of Serring and Comprehensive Income 299107 219 0 0 20.3 20.2 Labor 19.91 12 Book Reserve (ch Worker's Compensation Reserve) Post-Employ - Calculated - Actuary Post-Employ - Calculated - Actuary Unfunded 280330 228.3 501160 920 (30.7) (27.3) (29.2) Labor (29.179) 10 Ch Worker's Compensation Reserve Post-Employ - Calculated - Actuary Unfunded 280490 228.3 501160 920 (3.0) (2.9) (3.0) Labor (2963)																
disetting unfunded SETRP liability 19.9 19.919 12 Book Reserve Post-Employ - Calculated - Actuary Unfunded 280330 228.3 501160 920 (30.7) (27.3) (29.2) Labor (29.179) (20.17	S 158 SERP Liability									(57.9)				(57.939)		
disetting unfunded SETRP liability 19.9 19.919 12 Book Reserve Post-Employ - Calculated - Actuary Unfunded 280330 228.3 501160 920 (30.7) (27.3) (29.2) Labor (29.179) (20.17	S 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary		299107	219	0	0	20.3	20.2		Labor					
SERP Idability			ofsetting unfunded							19.9				19.919		
tch Worker's Compensation Reserve Post-Employ - Calculated - Actuary Unfunded 280490 228.3 501160 920 (3.0) (2.9) (3.0) Labor (2.963)			SERP liability													
tch Worker's Compensation Reserve Post-Employ - Calculated - Actuary Unfunded 280490 228.3 501160 920 (3.0) (2.9) (3.0) Labor (2.963)																
tch Worker's Compensation Reserve Post-Employ - Calculated - Actuary Unfunded 280490 228.3 501160 920 (3.0) (2.9) (3.0) Labor (2.963)	S 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(30.7)	(27.3)	(29.2)	Labor			(29.179)		
	satch Worker's Compensation Reserve				228.3											
(156.8) (176.0) (166.4) 0.000 0.000 (120.395) (53.960)	·															
	Totals							(156.8)	(176.0)	(166.4)		0.000	0.000	(120.395)	(53.960)	
											Allocators	100.000%	23.078%	8.485%	0.000%	

(10,215,776) Appendix A input

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

Transmission Plant in Service Detail

Item	BU	Name/Description of CAPEX Project/Item	Energy Gateway Segment or Other Transmission	Investment Reason Description	Estimated Inservice Date	Percent Complete on May 15, 2017
1	PP	Murder Creek Relocated West Kraft mtrg	Other Transmission	Regulatory and Mandated	Jun 29, 2018	85%
2	PP	MOD-033	Other Transmission	Regulatory and Mandated	Sep 01, 2018	60%
	PP	BPA Canby-Serve SVEC Austin Tap from BPA	Other Transmission	Regulatory and Mandated	Oct 15, 2018	60%
	PP	CIPS Low substations 2018	Other Transmission	Regulatory and Mandated	Nov 01, 2018	30%
	PP	Lassen Sub-New 69x115 kV sub to replace Mt Shasta Sub(Net 12.5 MVA)	Other Transmission	System Reinforcements	Sep 01, 2018	0%
	PP	Alderwood to OI Transmission Tap Line	Other Transmission	System Reinforcements	May 31, 2018	95%
	PP	Lincoln/Harrison 115kV Joint PGE Mod. Ph 3 Linc - Harrison Rly	Other Transmission	System Reinforcements	May 15, 2018	95%
	PP	NE Portland Transmission upgrade - Trans Lines	Other Transmission	System Reinforcements	Nov 30, 2017	100%
	PP	Yreka Sub 115-69 kV Tx addition - Purchase xfmr for spare	Other Transmission	System Reinforcements	Mar 15, 2018	30%
10	PP	Lewis & Clark Sub -Add 115 kV CB	Other Transmission	Modernize and Upgrades	Aug 15, 2018	25%
	PP	OR -TransmissionSCADA / CB Additions	Other Transmission	Modernize and Upgrades	Dec 31, 2018	0%
	PP	Facebook - Vitesse	Other Transmission	New Connects	Dec 31, 2018	5%
	PP	PP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
	PP	PP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
	PP	PP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
	PP	PP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Various	N/A
	PP	PP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	Various	N/A
	RMP	Replace Huntington 345kV CB322 - SF6	Other Transmission	Regulatory and Mandated	Jan 17, 2018	100%
	RMP	Replace Sigurd 345kV CB324 - SF6	Other Transmission	Regulatory and Mandated	May 31, 2018	50%
	RMP	Wyoming Transmission Easements incl BLM Kemm-Monumnt-S.Trona	Other Transmission	Regulatory and Mandated	Apr 30, 2018	100%
21	RMP	Carbon Ashley 138kv Trans BIA Permit Ren	Other Transmission	Regulatory and Mandated	Apr 30, 2018	35%
22	RMP	Idaho Power -Kinport Replace C 341 Series Cap	Other Transmission	Regulatory and Mandated	Nov 01, 2018	20%
	RMP	Idaho Power - Borah - Midpoint #1 replace wood w/ steel	Other Transmission	Regulatory and Mandated	Nov 01, 2018	0%
	RMP	Riverdale - El Monte convert o 138kV: Trans	Other Transmission	Regulatory and Mandated	Mar 31, 2018	99%
	RMP	MOD-33 DFR Installations	Other Transmission	Regulatory and Mandated	Jul 01, 2018	75%
	RMP	Physical Security / CIPS 14	Other Transmission	Regulatory and Mandated	Nov 15, 2019	10%
	RMP	CIPS Low 2018	Other Transmission	Regulatory and Mandated	Mar 31, 2018	0%
28	RMP	Jordanelle-Midway Const 138kV Ln w/Heber	Other Transmission	System Reinforcements	May 31, 2018	10%
29	RMP	Rebuild Mathington Tap to Price City Tap 1272 ACSR	Other Transmission	System Reinforcements	Dec 31, 2018	80%
30	RMP	Rigby Area-Install 69kV Capacitors	Other Transmission	System Reinforcements	Various	85%
31	RMP	Grace Sub: Relocate 46kV Line ph 1	Other Transmission	Rebuild and Replacements	Various	10%
32	RMP	RMP - Transmission System Reinforcements - Investment Programs	Other Transmission	System Reinforcements	Various	N/A
	RMP	RMP - Transmission Replacements - Investment Programs	Other Transmission	Rebuild and Replacements	Various	N/A
34	RMP	RMP - Transmission Mandated - Investment Programs	Other Transmission	Regulatory and Mandated	Various	N/A
35	RMP	RMP - Transmission Upgrades - Investment Programs	Other Transmission	Modernize and Upgrades	Nov 30, 2018	N/A
36	RMP	RMP - Transmission New Connects - Investment Programs	Other Transmission	New Connects	May 15, 2018	N/A
37	TMP	Naples 138-12.5 kV New Substation TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	May 15, 2018	5%
38	TMP	Red Butte/Central - St George Connect 4th 138 kV Circuit TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Dec 31, 2018	85%
39	TMP	Rigby and Sugarmill 161 kV Substation Shunt Capacitors TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Nov 15, 2018	20%
40	TMP	Sams Valley 500-230kV New Substation	Other Transmission	New Revenue/System Reinforcement - Main Grid	Nov 15, 2020	10%
41	TMP	Spanish Fork Circuit Breaker Addition TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	May 15, 2018	97%
42	TMP	Spare Goshen 345/161 kV 700 MVA Transformer TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Apr 15, 2018	80%
43	TMP	Syracuse - Install 2nd 345-138kV Transformer - TPL	Other Transmission	New Revenue/System Reinforcement - Main Grid	Feb 15, 2018	65%
44	TMP	TPL Backup Bus Differential Relays	Other Transmission	New Revenue/System Reinforcement - Main Grid	Oct 15, 2018	0%
45	TMP	TPL Overdutied Circuit Breaker Replacements	Other Transmission	New Revenue/System Reinforcement - Main Grid	Oct 15, 2015	0%
46	TMP	Aeolus-Bridger/Anticline 500 kV Line (GW)	Segment D (D2 segment)	Transmission Expansion Plan	Oct 31, 2020	55%
47	TMP	Populus-Terminal: Dbl Ckt 345 kV TransLn	Segment B	Transmission Expansion Plan	Oct 18, 2018	100%
48	TMP	Purgatory Flats New 138 kV Network Delivery Point (UAMPS)	Other Transmission	New Revenue - Other Generation	Apr 15, 2018	95%
	TMP	Q0092 Cowlitz PUD Interconnection	Other Transmission	New Revenue - Other Generation	Oct 18, 2018	70%
	TMP	Wallula - McNary 230 kV Line	Other Transmission	New Revenue - Other Generation	Nov 15, 2018	75%
51	TMP	New Revenue/System Reinforcement - Main Grid	Other Transmission	New Revenue/System Reinforcement - Main Grid	Various	N/A
52	TMP	New Revenue Transmission Expansion Plan	Other Transmission	New Revenue Transmission Expansion Plan	Various	N/A
		New Revenue/System Reinforcement - Other Gener	Other Transmission	New Revenue/System Reinforcement - Other Gener	Various	N/A

Plant Place In-Service (PPIS)												
Actual PPIS			Forecasted PPIS									
Jan/2018	Feb/2018	Mar/2018	Apr/2018	May/2018	Jun/2018	Jul/2018	Aug/2018	Sep/2018	Oct/2018	Nov/2018	Dec/2018	Total PPIS 2018
Jan/2010	Feb/2016	IVId1/2010	Ap1/2016	1VIdy/2010	1,510,457	Jul/2016	Aug/2016	3ep/2016	OCI/2016	1007/2016	Dec/2018	1,510,457
	51,033	7,975	-	-	1,310,437	-	-	2,849,353	1,128	-	-	2,909,489
-	- 31,033	- 1,975	-	-	-	-		2,049,555	1,546,818			1,546,818
		-	-	-	-	-	-	-	-	551,591	6,829	558,42
159	374	157	-			-	-			331,331	- 0,823	69:
208,282	73,561	(711,011)	-	2,274,142	-		-	-			-	1,844,97
200,202	73,301	(/11,011)	-	1,089,749	3,161	-			-		-	1,092,91
(197)	1,261	127,027	-	1,003,743	3,101		-	-			-	128,09
- (157)	37,963	127,027		-		_		-	-	-	_	37,96
-	-	-	_	-	-	-	4,370,250	-	-	-	-	4,370,25
						_	4,370,230		-		1,017,933	1,017,93
	-		-	-	-		-		-	-	17,511,000	17,511,00
- :	(2,228)	1,028					-		-		17,311,000	(1,20
(11,526)	89,393	305,172	1,029,276	1,340,477	1,339,364	1,287,243	1,531,520	1,556,183	1,836,777	1,040,888	1,485,052	12,829,82
(602,923)	(90,010)	3,349	1,029,276	183,289	295,156	184,374	417,717	281,540	168,426	167,494	1,485,052	1,269,06
16,312	(78,804)	(87,412)	89,833	67,244	58,077	27,565	37,780	66,262	37,059	45,113	94,285	373,31
10,512	(70,004)	(5,293)	89,833	67,244	58,077	- 27,505	37,780	00,202	37,059	45,113	94,285	(5,29
E21 601	(4,083)		-	-	-	-	-	-	-	-	-	521,86
521,601	(4,083)	4,345	-		-	-	-		-	-	-	300,00
				300,000								
-	-	-	13,376	13,376	13,000	54,800	54,800	55,460	54,800	54,800	55,460	369,87
-	-	-	2,800,000	1,400,000	-	-	-	-	-	- 2 (22 720	-	4,200,000
-	-	-	-	-	-	-	-	-	-	3,623,720	-	3,623,720
-	-				-	-	-	-	-	2,500,000	-	2,500,00
-	-	3,959,074	990,351	30,414	1,110	-	-			-	-	4,980,94
-	-	-	-	-	-	4,883,866	44,400	52,192	66,600	-	-	5,047,05
-	-	-	-	-	-	-	-	-	430,000	430,000	430,000	1,290,00
-	-	-	-	-	-	-	-	-	144,000	144,000	144,000	432,00
5,684	385,936	7,568	-	-	-	-	-	-	-	-	-	399,18
-	-	1,826,604	-	-	-	-	-	-	-	-	-	1,826,60
-	-	-	-	1,716,265	13,875	-	-	-	-	-	-	1,730,14
-	-	-	-	-	-	-	-	-	-	-	1,496,997	1,496,99
15,904	30,383	128,932	-	-	-	-	-	-	-	-	-	175,21
2,117,557	2,093,882	1,131,158	1,880,865	1,907,378	2,216,203	2,292,122	2,512,486	2,280,208	1,981,162	1,708,158	1,783,826	23,905,004
789,491	14,082	245,129	268,293	155,764	196,911	298,746	185,698	201,143	193,918	501,870	112,164	3,163,20
187,676	-	-	142,783	142,783	144,503	142,783	144,503	142,783	144,503	142,783	144,503	1,479,60
800	(11,716)	(54,725)	-	-	-	-	-	-	-	-	-	(65,64
-	-	-	-	-	-	-	-	-	-	2,770,000	-	2,770,00
-	-	-	-	1,778,871	(4,429)	(7,242)	563	-	-	-	-	1,767,76
-	-	-	-	1,785,434	20,000	-	-	-	-	2,758,774	22,200	4,586,40
-	-	-	-	-	-	-	-	-	-	-	10,195,043	10,195,04
-	-	-	-	2,000,000	5,000	2,500	-	-	-	-	-	2,007,50
-	-	-	3,357,168	3,955	2,825	2,825	-	-	-	-	-	3,366,77
462	2,925,744	(274,579)	277,000	-	-	-	-	-	-	-	-	2,928,62
-	-	-	-	-	-	-	-	-	-	-	1,008,833	1,008,83
-	-	-	-	-	-	-	-	-	-	-	751,229	751,22
-	-	-	-	-	-	-	-	-	3,428,994	-	-	3,428,99
-	66	-	-	100,000	100,000	100,000	-	-	-	2,000,000	-	2,300,06
-	-	-	19,150,000	40,000	78,000	70,000	35,000	35,000	35,000	270,000	-	19,713,000
-	-	-	-	-	-	-	-	-	3,360,568	1,169	-	3,361,73
708,997	57,459	106,584	-	-	-	-	-	-	-	-	32,351,444	33,224,48
(156,201)	339,558	184,230	332	33,382	-	-	-	-	-	-	-	401,30
1,592	1,076	258	-	-	-	-	-	-	-	-	-	2,92
14,264	61,395	(36,359)	-	-	-	-	-	-	-	-	-	39,30
3,817,935	5,976,323	6,869,209	30,113,037	16,362,523	5,993,213	9,339,584	9,334,716	7,520,124	13,429,754	18,710,360	68,757,692	196,224,470

Estimated CIAC	
Amount	One-line diagrams identified
(see note 1)	for projects over \$5 million
(117,632)	
(117,032)	
(27.502.407)	C
(37,582,497)	See note 2
	n/a - project composed of small jobs
(1,500,000)	
	n/a - project composed of small jobs
	, , , , , , , , , , , , , , , , , , , ,
(798,113)	
(/30,113)	
	Con note 3
	See note 2
(861,673)	
	See note 2
(4,676,587)	
	See note 2

² Due to the confidential nature of certain one-line diagrams and PacifiCorp's one-line diagram eligibility policy found at: http://www.oasis.oati.com/PPW/PPWdocs/20110210_OneLinesRequest.pdf, one-lines for the projects identified above for facilities exceeding \$5 million in cost, are available upon request. Please submit requests to datarequest@pacificorp.com.

Summan,	hv	200	mon
Summary	bу	Seg	men

Description	Energy Gateway Segment or Other
Populus to Terminal	Segment B
Mona to Oquirrh	Segment C
Windstar to Populus	Segment D (D2 segment)
Populus to Hemingway	Segment E
Aeolus to Mona	Segment F
Sigurd to Red Butte	Segment G
West of Hemignway	Segment H *
Other Transmission Plant (non-Energy Gateway)	Other Transmission
Total	

Jan/2017	Feb/2017	Mar/2017	Apr/2017	May/2017	Jun/2017	Jul/2017	Aug/2017	Sep/2017	Oct/2017	Nov/2017	Dec/2017	Total PPIS 2017
0	66	0	0	100,000	100,000	100,000	0	0	0	2,000,000	0	2,300,066
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	3,428,994	0	0	3,428,994
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	-
0	0	0	0	0	0	0	0	0	0	0	0	0
3,817,935	5,976,256	6,869,209	30,113,037	16,262,523	5,893,213	9,239,584	9,334,716	7,520,124	10,000,760	16,710,360	68,757,692	190,495,410
3,817,935	5,976,323	6,869,209	30,113,037	16,362,523	5,993,213	9,339,584	9,334,716	7,520,124	13,429,754	18,710,360	68,757,692	196,224,470

CIAC Amount
(see note 1)

0

(861,673)

0

0

(44,674,829)

¹ Estimated Contributions In Aid Of Construction ("CIAC") listed is for total project.

^{*} PacifiCorp is evaluating various options to supply power west of Hemingway including joint-development of regional transmission projects that could be pursued as alternatives to the Hemingway-Captain Jack project.

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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 no 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.

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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.
- 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.

Willis Towers Watson In 1911

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

James & Andrews

Valuation Actuary 952 842 6546

Kristoff Hendrickson, FSA, EA

Valuation Actuary 952 842 6359

John Polta Pricing Specialist 952 842 6734 Ali Rehan Rattansi, ASA, EA Valuation Actuary 952 842 6225

Alexan Lettonsi

Alex Hiller, FSA, EA Valuation Actuary 952 842 6441

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.).

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	
P	Service cost Interest cost Expected return on plan assets Amortization of prior service cost (credit) Amortization of net (gain) loss Amortization of regulatory (liability) asset Net periodic benefit cost (NPBC) resentation of Benefit Cost pursuant to ASC 715-20 Employer service cost Other components of NPBC Other adjustments to benefit cost Disclosed benefit cost	2,203,709 13,953,162 (21,474,511) (6,680,000) 0 820,004 (11,177,636) 2,203,709 (13,381,345) 0 (11,177,636)
D.	Funded Status	
	Accumulated benefit obligation (APBO) Fair value of assets (FVA) Net balance sheet (liability) asset Net prior service cost (credit) Net loss (gain) Regulatory (liability) asset Prepaid/(accrued) benefit cost	331,227,322 331,853,663 626,341 (6,146,000) (12,285,041) 7,040,231 (10,764,469)
E.	Amounts Recognized in the Statement of Financial Position	
	Noncurrent assets Current liabilities Noncurrent liabilities Total	626,341 0 0 0 626,341

