

May 31, 2012

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

RE: *PacifiCorp*  
Informational Filing of 2012 Transmission Formula Rate Annual Update  
Docket No. ER11-3643-\_\_\_

Dear Secretary Bose:

PacifiCorp hereby submits its 2012 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(f) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2012 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 docket. 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 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.<sup>1</sup> PacifiCorp began billing at the new rates as of January 1, 2012.

Settlement discussions with the parties and FERC Staff have been ongoing over the past several months. PacifiCorp and the intervening parties continue to work toward a complete settlement of the proceeding. In order to meet the requirement in the

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<sup>1</sup> *PacifiCorp*, 136 FERC ¶ 61,092 (2011). Schedule 1 of PacifiCorp’s OATT (Scheduling, System Control and Dispatch Service) also has a formula rate that is updated annually pursuant to the Protocols.

Protocols that the revised rates take effect for service on or after June 1 of the year, PacifiCorp submits this Annual Update in a manner consistent with the as-filed formula rate and Protocols.

## **2. Description of Filing**

PacifiCorp's formula transmission rates are calculated and implemented in accordance with the Protocols. Pursuant to the Protocols, PacifiCorp calculates the ATRR by May 15 for the next Rate Year, and any true-up calculated in accordance with the formula rate for the prior calendar year (the "True-Up Adjustment") must be incorporated into the Annual Update for the next Rate Year.

The ATRR calculated as part of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp's OATT from June 1, 2012 through May 31, 2013 (the "Rate Year"). PacifiCorp calculated its ATRR for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp's 2011 FERC Form No. 1, filed on April 18, 2012, as well as 13-month average forecasted transmission capital additions for calendar year 2012. This calculation is included in this filing as Enclosure 1.

PacifiCorp calculated its True-Up Adjustment, in accordance with Sections I.3(c) and I.4 of the Protocols, as applicable. Because PacifiCorp did not commence billing at the new rates until January 1, 2012, there were no rates charged pursuant to the formula in calendar year 2011. As a result, for this initial Annual Update filing a True-Up Adjustment was calculated but does not result in any adjustment to charged rates. This calculation is included in this filing as Enclosure 2. PacifiCorp will calculate its first True-Up Adjustment including an adjustment to rates when it files its 2013 Annual Update.

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

## **3. Supporting Documentation**

The following enclosures are included in this filing:

- **Enclosure 1 – 2012 Annual Update: Calculation of ATRR for Projected Rates**, which includes PacifiCorp's formula rate template, Attachment H-1 (Appendix A) and Attachments 1-8, in a populated form to reflect 2011 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – 2012 Annual Update: Calculation of True-Up Adjustment**, which includes PacifiCorp's formula rate template, Attachment H-1 (Appendix A) and Attachments 1-8, in a populated form to reflect the True-Up Adjustment calculations; and

- **Enclosure 3 – 2012 Annual Update: Calculation of Schedule 1**, which includes a populated Schedule 1 formula rate to reflect 2011 FERC Form No. 1 data.

Work papers that support the Annual Update are included among the materials posted on PacifiCorp's OASIS website, at the address listed below in Section 4.

#### **4. Posting and Service**

Pursuant to Section I.3(e) of the Protocols, PacifiCorp shall post this Annual Update, as well as a populated formula in fully-functional spreadsheets showing the calculation of the Annual Update and any True-Up Adjustment with documentation supporting the calculation, in an accessible location on PacifiCorp's OASIS website.

Pursuant to Section I.3(g) of the Protocols, PacifiCorp is required to notify its transmission customers by e-mail (using the last known e-mail address provided to PacifiCorp) of the website address where the Annual Update and True-up Adjustment postings are located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all current OATT customers as well as all intervening parties to this proceeding.

In addition, PacifiCorp posts its Annual Update at the following website address on its OASIS site:

**<http://www.oasis.pacificorp.com/oasis/ppw/2012FormulaUpdate.html>**

As indicated above, the Annual Update includes not only the materials included in this filing but also additional work papers supporting the calculations in the Annual Update. The Annual Update will also be discussed at a customer meeting to be held after this Annual Update is posted.

PacifiCorp is also serving this filing on 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.

**5. Communications**

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

Respectfully Submitted,

*/s/ Mark M. Rabuano*  
Mark Rabuano

*Attorney for PacifiCorp*

## CERTIFICATE OF SERVICE

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

Dated at Portland, Oregon this 31<sup>st</sup> day of May, 2012.

/s/ Mark M. Rabuano

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PacifiCorp

Enclosure No. 1

PacifiCorp  
Scheduling, System Control and Dispatch Service  
Schedule 1

Line	Description	FERC Form 1 page #/ Ref.	Amount
1	(561.0) Load Dispatching	pg. 321.84b	-
2	(561.1) Load Dispatch-Reliability	pg. 321.85b	-
3	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	7,794,035
4	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	-
5	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	-
6	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	984,307
7	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(sum of Ln 1 through Ln 6)	8,778,342
8	Schedule 1 Annual Revenue Requirement	(Ln 7)	8,778,342
9	Prior Year True Up	Attachment 6 of OATT Attachment H-1	-
10	Schedule 1 Annual Revenue Requirement	(Ln 8 + Ln 9)	<b>8,778,342</b>
<b><u>Schedule 1 - Rate Calculations:</u></b>			
11	Average 12-Month Demand - Current Year (kW)	Divisor	14,599,833
12	Rate in \$/kW - Yearly	(Ln 8/Ln 9)	0.601
13	Rate in \$/kW - Monthly	((Ln 8/Ln 9)/12)	0.050
14	Rate in \$/kW - Weekly	((Ln 8/Ln 9)/52)	0.012
13	Rate in \$/kW - Daily On-Peak	(Ln 12/5)	0.002
14	Rate in \$/kW - Daily Off-Peak	(Ln 12/7)	0.002
15	Rate in \$/MW - Hourly On-Peak	((Ln 13/16) * 1000)	0.145
16	Rate in \$/MW - Hourly Off-Peak	((Ln 14/24) * 1000)	0.069

**Notes:**

- 1 Projected ARR is based on prior year FERC Form 1 data (lines 1-6 for the prior year) becomes effective with the projected 2012 rate.
- 2 Prior year True-up Adjustment is calculated on Attachment 6 as well as the related interest on prior year true-up.

ATTACHMENT H-1

<b>PacifiCorp</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>
<b>Formula Rate -- Appendix A</b>			

Shaded cells are input cells

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	354.21b	22,707,903
2	Total Wages Expense	354.28b	357,213,635
3	Less A&G Wages Expense	354.27b	41,949,915
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	315,263,720
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4)	<b>7.2028%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	(Note M) Attachment 5	22,769,523,982
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	7,062,181,013
8	Accumulated Amortization	(Note N) Attachment 5	497,114,808
9	Total Accumulated Depreciation	(Line 7 + 8)	7,559,295,821
10	Net Plant	(Line 6 - Line 9)	15,210,228,161
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 29 - Line 28)	4,801,129,052
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 6)	<b>21.0858%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 40 - Line 28)	3,492,518,908
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10)	<b>22.9616%</b>

**Plant Calculations**

<b>Plant In Service</b>			
15	Transmission Plant In Service	(Note M) 207.58g	4,500,418,059
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note A) Attachment 6	0
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note A) Attachment 6	83,635,705
18	<b>Total Transmission Plant</b>	(Line 15 - Line 16 + Line 17)	<b>4,584,053,764</b>
19	General	(Note N) 207.99g	1,316,569,190
20	Intangible	(Note N) 205.5g	853,462,120
21	Total General and Intangible Plant	(Line 19 + Line 20)	2,170,031,310
22	Less: General Plant Account 397 - Communications	(Note N) 207.94g	298,389,515
23	General and Intangible Excluding Account 397	(Line 21 - Line 22)	1,871,641,795
24	Wage & Salary Allocator	(Line 5)	7.2028%
25	General and Intangible Allocated to Transmission	(Line 23 * Line 24)	134,811,136
26	General Plant Account 397 Directly Assigned to Transmission	Attachment 5	82,264,152
27	<b>Total General and Intangible Functionalized to Transmission</b>	(Line 25 + Line 26)	<b>217,075,288</b>
28	<b>Land Held for Future Use</b>	(Note B) (Note L) Attachment 5	<b>2,996,636</b>
29	<b>Total Plant In Rate Base</b>	(Line 18 + Line 27 + Line 28)	<b>4,804,125,689</b>

<b>Accumulated Depreciation</b>			
30	Transmission Accumulated Depreciation	(Note M) 219.25c	1,224,958,546
31	Accumulated General Depreciation	(Note N) 219.28c	477,043,369
32	Less: Accumulated General Depreciation Associated with Account 397	(Note N) Attachment 5	78,062,438
33	Balance of Accumulated General Depreciation	(Line 31 - Line 32)	398,980,931
34	Accumulated Amortization	(Note N) (Line 8)	497,114,808
35	Accumulated General and Intangible Depreciation Excluding Account 397	(Line 33 + 34)	896,095,739
36	Wage & Salary Allocator	(Line 5)	7.2028%
37	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 35 * Line 36)	64,544,233
38	Amount of Gen. Depr. Associated with Account 397 Directly Assigned to Transmission	(Note N) Attachment 5	19,107,365
39	<b>Total Accumulated Depreciation</b>	Line 30 + Line 37 + Line 38)	<b>1,308,610,145</b>
40	<b>Total Net Property, Plant &amp; Equipment</b>	(Line 29 - Line 39)	<b>3,495,515,544</b>



ATTACHMENT H-1

<b>PacifiCorp</b>			<b>2011</b>
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	
<b>Shaded cells are input cells</b>			

**Adjustment To Rate Base**

41	<b>Accumulated Deferred Income Taxes</b> ADIT net of FASB 106 and 109		Attachment 1A	-760,795,115
42	<b>CWIP for Incentive Transmission Projects</b> CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
43	<b>Prepayments</b> Prepayments	(Note K & N)	Attachment 5	3,343,744
44	<b>Abandoned Plant</b> Unamortized Abandoned Plant	(Note O)	Attachment 5	-
45	<b>Materials and Supplies</b> Undistributed Stores Expense	(Note N)	227.16c	0
46	Wage & Salary Allocator		(Line 5)	7.2028%
47	Total Undistributed Stores Expense Allocated to Transmission		(Line 45 * Line 46)	0
48	Construction Materials & Supplies	(Note N)	227.5c	106,787,597
49	Wage & Salary Allocator		(Line 5)	7.2028%
50	Construction Materials & Supplies Allocated to Transmission		(Line 48 * Line 49)	7,691,727
51	Transmission Materials & Supplies	(Note N)	227.8c	507,347
52	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 47 + Line 50 + Line 51)	8,199,074
53	<b>Cash Working Capital</b> Operation & Maintenance Expense		(Line 80)	75,238,671
54	1/8th Rule		1/8	12.5%
55	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 53 * Line 54)	9,404,834
56	<b>Network Upgrade Balance</b> Network Upgrade Balance	(Note N)	Attachment 5	-54,006,438
57	<b>Total Adjustment to Rate Base</b>		(Lines 41 + 42 + 43 + 52 + 55 + 56)	-793,853,901
58	<b>Rate Base</b>		(Line 40 + Line 57)	2,701,661,644

**Operations & Maintenance Expense**

59	<b>Transmission O&amp;M</b> Transmission O&M		Attachment 5	204,716,008
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	8,778,342
61	Less: Account 565		Attachment 5	138,234,854
62	<b>Transmission O&amp;M</b>		(Lines 59 - 61)	57,702,812
63	<b>Allocated Administrative &amp; General Expenses</b> Total A&G		323.197b	152,657,357
64	Less: Actual PBOP Expense Adjustment		Attachment 5	-181,426
65	Less Property Insurance Account 924		323.185b	24,984,814
66	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	21,857,100
67	Less General Advertising Exp Account 930.1		323.191b	5,360
68	Less Membership Dues	(Note C)	353.2f, 353.5f, 353.7f	293,032
69	Administrative & General Expenses		Sum (Lines 63 - Sum (Lines 64 to 68)	105,698,477
70	Wage & Salary Allocator		(Line 5)	7.2028%
71	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 69 * Line 70)	7,613,279
72	<b>Directly Assigned A&amp;G</b> Regulatory Commission Exp Account 928	(Note E)	Attachment 5	4,185,655
73	General Advertising Exp Account 930.1		Attachment 5	0
74	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>		(Line 72 + Line 73)	4,185,655
75	Property Insurance Account 924	(Note F)	Attachment 5	24,984,814
76	General Advertising Exp Account 930.1		Attachment 5	0
77	Total Accounts 924 and 930.1 - General		(Line 75 + Line 76)	24,984,814
78	Net Plant Allocator		(Line 14)	22.9616%
79	<b>A&amp;G Directly Assigned to Transmission</b>		(Line 77 * Line 78)	5,736,925
80	<b>Total Transmission O&amp;M</b>		(Lines 62 + 71 + 74 + 79 )	75,238,671

ATTACHMENT H-1

<b>PacifiCorp</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>
<b>Formula Rate -- Appendix A</b>			

Shaded cells are input cells

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	84,271,946
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	39,423,147
83	Less: Amount of General Depreciation Expense Associated with Account 397	Attachment 5	11,981,371
84	Balance of General Depreciation Expense	(Line 82 - Line 83)	27,441,776
85	Intangible Amortization	(Note H) 336.1d-e	38,609,300
86	Total	(Line 82 + Line 85)	66,051,076
87	Wage & Salary Allocator	(Line 5)	7.2028%
88	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 86 * Line 87)	4,757,545
89	General Depreciation Expense for Account 397 Directly Assigned to Transmission	Attachment 5	2,932,684
90	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>	(Line 88 + Line 89)	<b>7,690,229</b>
91	Abandoned Plant Amortization	(Note O) Future Use	0
92	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 81 + 90 + 91)</b>	<b>91,962,175</b>

**Taxes Other Than Income**

93	Taxes Other than Income Taxes	Attachment 2	25,647,594
94	<b>Total Taxes Other than Income Taxes</b>	<b>(Line 93)</b>	<b>25,647,594</b>

**Return \ Capitalization Calculations**

95	Long Term Interest	Attachment 5	370,230,919
96	Preferred Dividends	Attachment 5	2,049,846
<b>Common Stock</b>			
97	Proprietary Capital	Attachment 5	7,311,383,365
98	Less Accumulated Other Comprehensive Income Account 219	Attachment 5	-8,008,666
99	Less Preferred Stock	(Line 106)	40,733,100
100	Less Account 216.1	Attachment 5	147,159,907
101	<b>Total Common Stock</b>	(Line 97 - 98 - 99 - 100)	<b>7,131,499,024</b>
<b>Capitalization</b>			
102	Long Term Debt	Attachment 5	6,264,398,000
103	Less Loss on Reacquired Debt	Attachment 5	10,561,823
104	Plus Gain on Reacquired Debt	Attachment 5	0
105	Total Long Term Debt	(Line 102 - 103 + 104)	6,253,836,177
106	Preferred Stock	Attachment 5	40,733,100
107	Common Stock	(Line 101)	7,131,499,024
108	<b>Total Capitalization</b>	(Sum Lines 105 to 107)	<b>13,426,068,301</b>
109	Debt %	Total Long Term Debt (Line 105 / Line 108)	46.58%
110	Preferred %	Preferred Stock (Line 106 / Line 108)	0.30%
111	Common %	Common Stock (Line 107 / Line 108)	53.12%
112	Debt Cost	Total Long Term Debt (Line 95 / Line 105)	5.92%
113	Preferred Cost	Preferred Stock (Line 96 / Line 106)	5.03%
114	Common Cost	Common Stock (Note H) Fixed	10.90%
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 109 * Line 112)	2.76%
116	Weighted Cost of Preferred	Preferred Stock (Line 110 * Line 113)	0.02%
117	Weighted Cost of Common	Common Stock (Line 111 * Line 114)	5.79%
118	<b>Rate of Return on Rate Base ( ROR )</b>	(Sum Lines 115 to 117)	<b>8.56%</b>
119	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 58 * Line 118)</b>	<b>231,331,199</b>

ATTACHMENT H-1

<b>PacifiCorp</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>
<b>Formula Rate -- Appendix A</b>			
<b>Shaded cells are input cells</b>			

**Composite Income Taxes**

<b>Income Tax Rates</b>			
120	FIT=Federal Income Tax Rate	(Note G)	35.00%
121	SIT=State Income Tax Rate or Composite	(Note G)	4.54%
122	p	(percent of federal income tax deductible for state purposes)	0.00%
123	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	37.951%
124	T / (1-T)		61.163%
<b>ITC Adjustment</b>			
125	Amortized Investment Tax Credit - Transmission Related	Attachment 5	-1,874,204
126	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T) Line 125 * (1 / (1 - Line 123))	<b>-3,020,522</b>
127	<b>Income Tax Component =</b>	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$ [Line 124 * Line 119 * (1- (Line 115 / Line 118))]	<b>95,922,746</b>
128	<b>Total Income Taxes</b>	<b>(Line 126 + Line 127)</b>	<b>92,902,224</b>

**Revenue Requirement**

<b>Summary</b>			
129	Net Property, Plant & Equipment	(Line 40)	3,495,515,544
130	Total Adjustment to Rate Base	(Line 57)	-793,853,901
131	Rate Base	(Line 58)	2,701,661,644
132	Total Transmission O&M	(Line 80)	75,238,671
133	Total Transmission Depreciation & Amortization	(Line 92)	91,962,175
134	Taxes Other than Income	(Line 94)	25,647,594
135	Investment Return	(Line 119)	231,331,199
136	Income Taxes	(Line 128)	92,902,224
<b>137</b>	<b>Gross Revenue Requirement</b>	<b>(Sum Lines 132 to 136)</b>	<b>517,081,863</b>
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
138	Transmission Plant In Service	(Line 15)	4,500,418,059
139	Excluded Transmission Facilities	(Note J) Attachment 5	215,201,071
140	Included Transmission Facilities	(Line 138 - Line 139)	4,285,216,988
141	Inclusion Ratio	(Line 140 / Line 138)	95.22%
142	Gross Revenue Requirement	(Line 137)	517,081,863
143	<b>Adjusted Gross Revenue Requirement</b>	(Line 141 * Line 142)	<b>492,356,033</b>
<b>Revenue Credits</b>			
144	<b>Revenue Credits</b>	Attachment 3	<b>144,312,540</b>
<b>145</b>	<b>Net Revenue Requirement</b>	<b>(Line 143 - Line 144)</b>	<b>348,043,493</b>
<b>Net Plant Carrying Charge</b>			
146	Gross Revenue Requirement	(Line 142)	517,081,863
147	Net Transmission Plant	(Line 18 - Line 30 + Line 42)	3,359,095,218
148	Net Plant Carrying Charge	(Line 146 / Line 147)	15.3935%
149	Net Plant Carrying Charge without Depreciation	(Line 146 - Line 81) / Line 147	12.8847%
150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 146 - Line 81 - Line 119 - Line 128) / Line 147	3.2323%

ATTACHMENT H-1

PacifiCorp				
Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	2011
<b>Shaded cells are input cells</b>				
<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>				
151	Gross Revenue Requirement Less Return and Taxes		(Line 142 - Line 135 - Line 136)	192,848,440
152	Increased Return and Taxes		Attachment 4	347,360,894
153	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 151 + Line 152)	540,209,334
154	Net Transmission Plant		(Line 18 - Line 30 + Line 42)	3,359,095,218
155	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 153 / Line 154)	16.0820%
156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 153 - Line 81) / Line 154	13.5732%
<b>Net Revenue Requirement</b>				
157	Net Revenue Requirement		(Line 145)	348,043,493
158	True-up amount		Attachment 6	-
159	Facility Credits under Section 30.9 of the OATT		Attachment 5	-
160	Transmission Incentive Credit		Attachment 7	10,790,447
161	Interest on Network Upgrade Facilities		Attachment 5	725,944
162	<b>Net Zonal Revenue Requirement</b>		(Line 157 + 158 + 159 + 160 + 161)	359,559,883
<b>Network Zonal Service Rate</b>				
163	12 CP Monthly Peak (MW)	(Note I)	FERC Form 1 page 400	14,600
164	Rate (\$/MW-year)		(Line 162 / 163)	\$24,628
<b>165</b>	<b>Network Service Rate (\$/MW/Year)</b>		<b>(Line 164)</b>	<b>\$24,628</b>

**Notes**

- A Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service.
- Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- B Includes Transmission portion only.
- C Includes all annual membership dues for EPRI, National Electric Testing, Research & Applications Center, and Distribution Systems, Application & Research.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as:  $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .
- H No change in ROE will be made absent a filing at FERC.  
PBOP expense is fixed until changed as the result of a filing at FERC.  
Depreciation rates shown in Attachment 9 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 5.
- 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 averages shown on Attachment 5.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

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 141	\$492,356,033
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3	\$4,724,923
3	Acct 456 - Allocable to Transmission	Attachment 3	\$139,587,617
4	Total Revenue Credits		\$144,312,540
5	Interest on Network Upgrades	Attachment 5	\$725,944
6	Transmission Incentive Credit	Attachment 7	\$10,790,447
7	Annual Transmission Revenue Requirement	(Line 1 - Line 4 + Line 5 + Line 6)	\$359,559,883
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 161	14,600
9	Transmission Rate \$/kW - Year	Line 7 / Line 8 / 1000	\$24.628
10	Transmission Rate \$/kW - Month	Line 9 / 12 months	\$2.052
11	Weekly Firm/Non-Firm Rate \$/kW - Week	Line 10 / 52 weeks	\$0.474
	Daily Firm/Non-Firm Rates (\$/kW):		
12	On-Peak Days	Line 11 / 5 days	\$0.095
13	Off-Peak Days	Line 11 / 7 days	\$0.068
	Non-Firm Hourly Rates (\$/MWh):		
14	On-Peak Hours	Line 12 / 16 hours * 1000	\$5.920
15	Off-Peak Hours	Line 13 / 24 hours * 1000	\$2.819

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Description	Reference	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)	(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	(3,019,192,312)	0	
2	ADIT-281	Sch. 281 Below	0	(11,642,708)	0	
3	ADIT-283	Sch. 283 Below	0	(7,448,212)	(39,826)	
4	ADIT-190	Sch. 190 Below	2,136,751	41,203,567	20,047,795	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	<b>2,136,751</b>	<b>(2,997,079,665)</b>	<b>20,007,969</b>	
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14		22.9616%		
8	<b>Sub-total Transmission Related ADIT</b>	Line 4 + Allocator	<b>2,136,751</b>	<b>(688,178,855)</b>	<b>1,441,140</b>	
9	<b>Total Transmission ADIT</b>	Sum(Cols. D,E,F)				<b>(684,600,964)</b> Enter as negative Appendix A, line 41.

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)
<b>Account 190</b>							
<b>Employee Benefits</b>							
287323	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	9,799	0	0	0	9,799	Book accruals recorded for incentive plan.
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,736,452	0	0	0	3,736,452	Non-qualified deferred compensation plan.
287326	720.500 Severance Accrual - Cash Basis	10,305	0	0	0	10,305	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	890,726	890,726	0	0	0	Accrued retiree payment obligations.
287332	505.600 Vacation Accrual - Cash Basis (2.5 months)	14,711,500	0	0	0	14,711,500	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,805)	0	0	0	(9,805)	Change in control severance accruals.
287460	720.800 FAS 158 Pension Liability	73,571,917	73,571,917	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	72,988,785	72,988,785	0	0	0	Total unfunded Other Post-Employment Benefit Obligation liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	21,204,912	21,204,912	0	0	0	Total Supplemental Executive Retirement Plan obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	148,039,717	148,039,717	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	36,470,107	36,470,107	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
<b>Regulatory Liabilities:</b>							
287262	100.100 Regulatory Liability - FAS 109 ITC Amortization	6,782,550	6,782,550	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287267	415.704 Regulatory Liability - Tax Revenue Adjustment - UT	18,685	18,685	0	0	0	Regulatory liability related to state retail rates.
287272	705.337 Regulatory Liability - Sale of Renewable Energy Credits - WY	1,363,981	1,363,981	0	0	0	Regulatory liability related to state retail rates.
287274	705.261 Regulatory Liability - Sale of Renewable Energy Credit - OR	1,488,506	1,488,506	0	0	0	Regulatory liability related to state retail rates.
287277	605.101 Trojan Unrecovered Plant - WA	8,721	8,721	0	0	0	Regulatory liability related to state retail rates.
287278	605.102 Trojan Unrecovered Plant - OR	2,149	2,149	0	0	0	Regulatory liability related to state retail rates.
287284	610.147 Reg Liability - Other - Balance Reclass	77,996	77,996	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287291	705.300 Regulatory Liability - Deferred Benefit Arch Settlement	16,800	16,800	0	0	0	Regulatory liability related to state retail rates.
287292	705.305 Regulatory Liability-CA Gain on Sale of Asset	1,425	1,425	0	0	0	Regulatory liability related to state retail rates.
287299	705.265 Regulatory Liability - OR Energy Conservation Charge	887,670	887,670	0	0	0	Regulatory liability related to state retail rates.
287304	610.146 OR Reg Asset/Liability Consolidation Account	73,103	73,103	0	0	0	Regulatory liability related to state retail rates.
287309	705.200 Oregon Gain on Sale	27,913	27,913	0	0	0	Regulatory liability related to state retail rates.
287312	105.400c ARO Regulatory Liabilities	3,018,089	3,018,089	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287314	415.700 Regulatory liability BPA Oregon balancing account	1,205,000	1,205,000	0	0	0	Regulatory liability related to state retail rates.
287316	715.720 Regulatory liability BPA Washington balancing account	562,601	562,601	0	0	0	Regulatory liability related to state retail rates.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287320	910.560	SMUD Revenue Imputation	3,443,787	3,443,787	0	0	0	Regulatory liability related to state retail rates.
287374	100.105	FAS 109 Deferred Tax Liability - WA Flow-through	920,861	920,861	0	0	0	Regulatory liability related to state retail rates.
287389	610.145	Reg Liability - DSM Balance Reclass	2,730,357	2,730,357	0	0	0	Regulatory liability related to state retail rates.
287439	415.805	RTO Grid West Notes Receivable - WY	157,154	157,154	0	0	0	Regulatory liability related to state retail rates.
287440	415.806	RTO Grid West Notes Receivable - ID	41,232	41,232	0	0	0	Regulatory liability related to state retail rates.
287441	605.100	Trojan Unrecovered Plant & Decommissioning Costs	1,912,923	1,912,923	0	0	0	Regulatory liability related to state retail rates.
287442	610.135	SB 1149 Costs	371,861	371,861	0	0	0	Regulatory liability related to state retail rates.
287445	610.142	Regulatory Liability - UT Home Energy Lifeline	77,179	77,179	0	0	0	Regulatory liability related to state retail rates.
287453	610.143	Regulatory Liability - WA Low Energy Program	78,199	78,199	0	0	0	Regulatory liability related to state retail rates.
287473	705.270	Regulatory Liability-Blue Sky Program OR	237,928	237,928	0	0	0	Regulatory liability related to state retail rates.
287474	705.271	Regulatory Liability-Blue Sky Program WA	18,381	18,381	0	0	0	Regulatory liability related to state retail rates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	7,020	7,020	0	0	0	Regulatory liability related to state retail rates.
287476	705.273	Regulatory Liability-Blue Sky Program UT	349,416	349,416	0	0	0	Regulatory liability related to state retail rates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	918	918	0	0	0	Regulatory liability related to state retail rates.
287478	705.275	Regulatory Liability-Blue Sky Program WY	20,867	20,867	0	0	0	Regulatory liability related to state retail rates.
<b>Other Deferred Assets:</b>								
287263	720.861	Reserve on Pension Boilermarker Trust	1,632,957	1,632,957	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287264	720.860	PMI Pension Liability - Boilermarker Trust	3,265,914	3,265,914	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287266	920.115	Bridger Coal Company Mine Reclamation Costs	(355,885)	(355,885)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287269	-----	Colorado Tax Credit Carryforward	188,180	188,180	0	0	0	Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(311,743)	(311,743)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287275	-----	Arizona Tax Credit Carryforward	347,619	347,619	0	0	0	Arizona state income tax credit carryforward.
287276	920.107	BCC Money Market Interest Income - PMI	768	768	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287280	-----	Net Operating Loss - State Charitable Contribution	198,857	198,857	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	72,208	72,208	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,640	22,640	0	0	0	Accrued liability associated with the acceptance of the Rogue River FERC license.
287290	425.150	Lewis River Settlement Agreement	186,876	186,876	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license.
287297	505.155	Deferred Revenue - Citibank	8,728	8,728	0	0	0	Accrued liability associated with the use of corporate credit cards.
287302	610.114	PMI EITFD4-06 Pre-Stripping Cost	549,240	549,240	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287321	100.100	Regulatory Liability - FAS 109 ITC Amortization	12,562,792	12,562,792	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	211,937	211,937	0	0	0	Accrued liability for paid, but unearned lease revenue.
287338	415.110	Def Regulatory Asset-Transmission Service Deposit	877,635	0	877,635	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services.
287339	105.400a	FAS 143 ARO Liability	37,497,233	37,497,233	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	3,844,158	3,844,158	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341	910.530	Injuries and Damages Accrual - Cash Basis	3,225,456	0	0	3,225,456	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	215,433	0	215,433	0	0	Accrued prepayment for the use of transmission facilities.
287344	715.800	Redding Contract - Prepaid	1,043,683	0	1,043,683	0	0	Accrued prepayment for transmission services.
287345	145.030	Distribution O&M Amortization of Write-off	1,793,564	1,793,564	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liabilities	444,611	444,611	0	0	0	Mining Related book-tax difference: Energy West Mining Company
287354	505.150	Misc. Current and Accrued Liability	2,413,233	2,413,233	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	3,563,273	3,563,273	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Contact Revenue	1,276,235	1,276,235	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287373	910.580	Wasatch workers comp reserve	1,589,544	0	0	1,589,544	0	Accrued liability for the expected claims related to workers compensation.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287391	425.320	Umpqua Settlement Agreement	9,680,127	9,680,127	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license.
287392	425.120	Bear River Settlement Agreement	5,844,523	5,844,523	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license.
287393	425.110	Tenant Lease Allow - PSU Call Center	47,212	47,212	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	7,708,082	0	0	0	7,708,082	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,336,611	1,336,611	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,340,938	4,340,938	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429	425.225	Duke/Hermiston Contract Renegotiation	155,170	155,170	0	0	0	Accrued liability for deferred revenue related to a gas supply contract negotiation.
287430	505.125	Accrued Royalties	2,402	2,402	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287431	505.160	California Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287433	425.295	BPA Conservation Rate Credit	262,659	262,659	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435	105.154	Section 383 Capital Loss Carryforward	37,345	37,345	0	0	0	Capital loss carryforward for income tax purposes.
287437	-----	Net Operating Loss - State	57,983,785	57,983,785	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	1,245,069	1,245,069	0	0	0	Mining Related book-tax difference
287447	720.830	Western Coal Carrier FAS 106 Accrual	2,989,051	0	0	0	2,989,051	Accrued post-retirement liabilities pursuant to FASB Statement No. 106.
287448	505.180	Accrued Insurance Premium Tax	140,006	140,006	0	0	0	Accrued estimated liability for insurance premium taxes.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(20,363,925)	(20,363,925)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479	105.221	Cholla Safe Harbor Lease (Tax Int. - Tax Rent)	36,873,792	0	0	36,873,792	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287480	105.241	Malin Safe Harbor Lease (Tax Int. - Tax Rent + Book Depreciation)	1,104,319	0	0	1,104,319	0	Book-tax difference for Malin-to-Midpoint transmission safe harbor lease agreement.
287482	205.025	PMI-Fuel Cost Adjustment	1,694,719	1,694,719	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287483	120.105	Willow Wind Account Receivable	37,066	37,066	0	0	0	Accrued liability related to a promissory note from a retail account.
287491	-----	Oregon BETC Credit Carryforward	3,231,605	3,231,605	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	5,430,407	5,430,407	0	0	0	Idaho state income tax credit carryforward.
287499	-----	PMI Reclass Deferred Tax Assets	3,101,809	3,101,809	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287681	920.110	Bridger Coal Company Extraction Taxes Payable - PMI	2,888,983	2,888,983	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287706	610.000	Coal Mine Development - PMI	1,833,054	1,833,054	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287719	910.910	Bridger Coal Company Section 471 Adjustment - PMI	(606,187)	(606,187)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287720	610.100	PMI Development Cost Amortization	(2,595,360)	(2,595,360)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287721	610.115	PMI Overburden Removal	209,388	209,388	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287722	505.510	Vacation Accrual - PMI	308,565	308,565	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287723	205.411	Sec. 263A Inventory Change - PMI	2,072,872	2,072,872	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287725	920.100	Bridger Coal Company Reclamation Trust Earnings - PMI	20,385,287	20,385,287	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726	105.121	Book Depreciation - PMI	47,545,746	47,545,746	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726	105.126	Tax Depreciation - PMI	(79,962,763)	(79,962,763)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287735	910.905	Bridger Coal Company Underground Mine Cost Depletion	(274,384)	(274,384)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding			2	2	0	0	0	
Subtotal - p234			588,589,916	514,504,670	2,136,751	41,203,567	30,744,928	
Less FASB 109 Above if not separately removed			20,266,203	20,266,203	0	0	0	
Less FASB 106 Above if not separately removed			10,697,133	0	0	0	10,697,133	
Total			557,626,580	494,238,467	2,136,751	41,203,567	20,047,795	

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.



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

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

Account 281						
<b>Electric:</b>						
287960	----- Accelerated Pollution Control Facilities Depreciation	(11,642,708)	0	0	(11,642,708)	0
						Depreciation on pollution control facilities.
	Rounding	0	0	0	0	0
	<b>Subtotal - p275</b>	(11,642,708)	0	0	(11,642,708)	0
	<b>Less FASB 109 Above if not separately removed</b>	0	0	0	0	0
	<b>Less FASB 106 Above if not separately removed</b>	0	0	0	0	0
	<b>Total</b>	(11,642,708)	0	0	(11,642,708)	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

PacifiCorp

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

Schedule ADIT-282

Account 282						
<b>Electric:</b>						
287313	105.450 Non-ARO Liability - Regulatory Liability	296,327,967	296,327,967	0	0	0
						Regulatory liability related to removal costs.
287605	105.100 30% Capitalized Labor Costs	18,468,374	0	0	18,468,374	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.115 Regulatory Adjustment- Depreciation Flow-Through	(90,342,493)	0	0	(90,342,493)	0
						Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120 Book Depreciation	1,349,717,391	0	0	1,349,717,391	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.122 Repair Deduction	(134,281,605)	0	0	(134,281,605)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.123 Sec. 481a Adjustment - Repair Deduction	(204,239,439)	0	0	(204,239,439)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.125 Tax Depreciation	(3,947,537,592)	0	0	(3,947,537,592)	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.130 CIAC	187,886,502	0	0	187,886,502	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.137 Capitalized Depreciation	(12,089,303)	0	0	(12,089,303)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.140 Reimbursements	25,920,661	0	0	25,920,661	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.141 AFUDC	(187,467,826)	0	0	(187,467,826)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.142 Avoided Costs	143,869,912	0	0	143,869,912	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.146 Capitalization of Test Energy	1,457,691	0	0	1,457,691	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.147 §1031 Exchange	(172,941)	0	0	(172,941)	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.148 Mine Safety Sec 179E Election -PPW	(412,943)	0	0	(412,943)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.152 Gain / (Loss) on Prop. Disposition	(68,239,822)	0	0	(68,239,822)	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.165 Coal Mine Development	(4,647,554)	0	0	(4,647,554)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.170 Coal Mine Extension	(3,585,170)	0	0	(3,585,170)	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.175 Removal Costs	(123,657,508)	0	0	(123,657,508)	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.185 ADR Repair Allowance	2,163,207	0	0	2,163,207	0
						Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.470 Book Gain/Loss on Land Sales	887,533	0	0	887,533	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	320.210 R & E - Sec.174 Deduction	(11,524,824)	0	0	(11,524,824)	0
						Book-tax difference that is generally allocable to all property, plant and equipment.
287605	----- Re-class to Pollution Control Facilities Depreciation	11,642,708	0	0	11,642,708	0
						Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287608	105.220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,774,464)	0	0	(6,774,464)	0
						Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287608	105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,575,977	0	0	1,575,977	0
						Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287610	105.460 Non ARO - reclass to regulatory assets/liabilities	(296,327,967)	(296,327,967)	0	0	0
						Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	(27,507,634)	(27,507,634)	0	0	0
						Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143 Basis Intangible Difference	(1,111)	0	0	(1,111)	0
						Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-relicensing costs transferred to plant-in-service.
287740	110.200 Tax Percentage Depletion - Deduction	415,802	415,802	0	0	0
						Mining Related book-tax difference.

Description	Form 1 Reference						Justification (SUMMARIES)	
		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related		
287753	110.100	Book Cost Depletion - Addback	(6,538,228)	(6,538,228)	0	0	0	Mining Related book-tax difference.
287766	610.100N	Amortization NOPAs 99-00 RAR	285,939	285,939	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287771	110.205	Tax Depletion-SRC	579,379	579,379	0	0	0	Mining Related book-tax difference.
287962	105.129	Fixed Assets - State Modification	49,526,656	0	0	0	49,526,656	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287963	105.129	Fixed Assets - State Modification (Federal Detriment)	(17,334,329)	0	0	0	(17,334,329)	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287648	100.120	FAS 109 Deferred Tax Asset	(278,277,839)	(278,277,839)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Rounding			2	2	0	0	0	
Subtotal - p275			(3,330,234,891)	(311,042,579)	0	0	(3,019,192,312)	
Less FASB 109 Above if not separately removed			(278,277,839)	(278,277,839)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,051,957,052)	(32,764,740)	0	0	(3,019,192,312)	

Instructions for Account 283:  
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or  
2. ADIT items related only to Transmission are directly assigned to Column D  
3. ADIT items related to Plant and not in Columns C & D are included in Column E  
4. ADIT items related to labor and not in Columns C & D are included in Column F  
5. Deferred income 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

Account 283								
Regulatory Assets:								
287571	415.702	Regulatory Asset - Lake Side Liq.	(381,444)	(381,444)	0	0	0	Regulatory asset related to state retail rates.
287573	415.873	Deferred Excess Net Power Costs - WA Hydro	(1,013,298)	(1,013,298)	0	0	0	Regulatory asset related to state retail rates.
287576	430.110	Regulatory Asset Balance Reclass	(2,730,357)	(2,730,357)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577	415.820	Contra Pension Regulatory Asset MMT & CTG _OR	3,080,509	3,080,509	0	0	0	Regulatory asset related to state retail rates.
287578	415.821	Contra Pension Regulatory Asset MMT & CTG _WY	631,472	631,472	0	0	0	Regulatory asset related to state retail rates.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(752,277)	(752,277)	0	0	0	Regulatory asset related to state retail rates.
287580	415.823	Contra Pension Regulatory Asset CTG - UT	2,258,576	2,258,576	0	0	0	Regulatory asset related to state retail rates.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	275,307	275,307	0	0	0	Regulatory asset related to state retail rates.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	772,654	772,654	0	0	0	Regulatory asset related to state retail rates.
287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(586,069)	(586,069)	0	0	0	Regulatory asset related to state retail rates.
287585	415.828	Regulatory Asset - Post -Ret MMT -WY	(117,133)	(117,133)	0	0	0	Regulatory asset related to state retail rates.
287586	415.829	Regulatory Asset - Post -Ret MMT -UT	(740,248)	(740,248)	0	0	0	Regulatory asset related to state retail rates.
287588	415.831	Regulatory Asset - Post -Ret MMT -CA	(52,328)	(52,328)	0	0	0	Regulatory asset related to state retail rates.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	(204,751)	(204,751)	0	0	0	Regulatory asset related to state retail rates.
287591	415.301	Environmental Costs - WA	246,726	246,726	0	0	0	Regulatory asset related to state retail rates.
287593	415.874	Deferred Excess Net Power Costs - WY	(6,106,109)	(6,106,109)	0	0	0	Regulatory asset related to state retail rates.
287596	415.892	Deferred Excess Net Power Costs - ID	(4,917,284)	(4,917,284)	0	0	0	Regulatory asset related to state retail rates.
287597	415.703	Goodnoe Hills Liquidation Damages - WY	(185,486)	(185,486)	0	0	0	Regulatory asset related to state retail rates.
287614	430.100	Demand Side Management Regulatory Assets	(2,432,945)	(2,432,945)	0	0	0	Regulatory asset related to state retail rates.
287634	415.300	Environmental Clean-up Accrual	(6,704,995)	(6,704,995)	0	0	0	Regulatory asset related to state retail rates.
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,804,313)	(2,804,313)	0	0	0	Regulatory asset related to state retail rates.
287639	415.510	WA Disallowed Colstrip #3-Write-off	(199,720)	(199,720)	0	0	0	Regulatory asset related to state retail rates.
287640	415.680	OR Deferred Intervenor Funding Grants	(14,073)	(14,073)	0	0	0	Regulatory asset related to state retail rates.
287642	105.400b	ARO Regulatory Assets	(13,007,690)	(13,007,690)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100	ID Deferred Intervenor Funding	(16,622)	(16,622)	0	0	0	Regulatory asset related to state retail rates.
287649	730.170	Regulatory assets - FAS 133	(184,933,427)	(184,933,427)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685	425.380	BPA Idaho Balancing Account	(1,019,076)	(1,019,076)	0	0	0	Regulatory asset related to state retail rates.
287728	415.800	RTO Grid West N/R Allowance for Doubtful	429,499	429,499	0	0	0	Regulatory asset related to state retail rates.

A		B	C	D	E	F	G	
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(169,500,551)	(169,500,551)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,700,653)	(61,700,653)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	(96,389)	(96,389)	0	0	0	Regulatory asset related to state retail rates.
287760	415.896	Chehalis Plant Revenue Requirement - WA	(5,692,650)	(5,692,650)	0	0	0	Regulatory asset related to state retail rates.
287779	415.850	Unrecovered Plant-Powerdale	(735,527)	(735,527)	0	0	0	Regulatory asset related to state retail rates.
287781	415.870	Deferred Excess Net Power Costs-CA	(724,729)	(724,729)	0	0	0	Regulatory asset related to state retail rates.
287783	415.880	Deferred UT Independent Evaluation Fee	6,262	6,262	0	0	0	Regulatory asset related to state retail rates.
287784	415.900	OR SB 408 Recovery	(415,770)	(415,770)	0	0	0	Regulatory asset related to state retail rates.
287787	415.895	OR_RCAC Sep-Dec 07 Deferred	(239,074)	(239,074)	0	0	0	Regulatory asset related to state retail rates.
287789	415.804	RTO Grid West Notes Receivable - OR	27,395	27,395	0	0	0	Regulatory asset related to state retail rates.
287860	415.855	CA - January 2010 Storm Costs	(466,797)	(466,797)	0	0	0	Regulatory asset related to state retail rates.
287861	415.857	ID - Deferred Overburden Costs	(94,535)	(94,535)	0	0	0	Regulatory asset related to state retail rates.
287862	415.893	OR - MEHC Transition Service Costs	(1,126,863)	(1,126,863)	0	0	0	Regulatory asset related to state retail rates.
287864	415.852	Powerdale Decommissioning Reg Asset - ID	(115,662)	(115,662)	0	0	0	Regulatory asset related to state retail rates.
287865	415.853	Powerdale Decommissioning Reg Asset - OR	(187,105)	(187,105)	0	0	0	Regulatory asset related to state retail rates.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(323,262)	(323,262)	0	0	0	Regulatory asset related to state retail rates.
287867	415.856	Powerdale Decommissioning Reg Asset - WY	(13,062)	(13,062)	0	0	0	Regulatory asset related to state retail rates.
287868	415.858	WY - Deferred Overburden Costs	(252,712)	(252,712)	0	0	0	Regulatory asset related to state retail rates.
287869	415.859	WY Deferred Advertising Costs	(19,810)	(19,810)	0	0	0	Regulatory asset related to state retail rates.
287870	415.865	Reg Asset - Utah Major Plant Additions	(5,967,613)	(5,967,613)	0	0	0	Regulatory asset related to state retail rates.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(86,005)	(86,005)	0	0	0	Regulatory asset related to state retail rates.
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(145,516)	(145,516)	0	0	0	Regulatory asset related to state retail rates.
287873	720.842	Tax Adj on Post-Retirement Benefits ID	(311,193)	(311,193)	0	0	0	Regulatory asset related to state retail rates.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0	0	Regulatory asset related to state retail rates.
287875	720.844	Tax Adj on Post-Retirement Benefits UT	(2,235,788)	(2,235,788)	0	0	0	Regulatory asset related to state retail rates.
287876	720.845	Tax Adj on Post-Retirement Benefits WA	(427,553)	(427,553)	0	0	0	Regulatory asset related to state retail rates.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(814,639)	(814,639)	0	0	0	Regulatory asset related to state retail rates.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(3,133,585)	(3,133,585)	0	0	0	Regulatory asset related to state retail rates.
287880	415.897	Reg Asset MEHC Transition Service Costs - CA	(84,544)	(84,544)	0	0	0	Regulatory asset related to state retail rates.
287881	415.705	Reg Asset - Tax Rev Req Adj - WY	(37,934)	(37,934)	0	0	0	Regulatory asset related to state retail rates.
287882	415.876	Deferred Excess Net Power Costs - OR	(1,338,184)	(1,338,184)	0	0	0	Regulatory asset related to state retail rates.
287942	430.112	Reg Asset - Other - Balance Reclass	(77,996)	(77,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	Reg Asset Federal Interest Expense-UT	(548,357)	(548,357)	0	0	0	Regulatory asset related to state retail rates.
287945	720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	9,578	9,578	0	0	0	Regulatory asset related to state retail rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	82,382	82,382	0	0	0	Regulatory asset related to state retail rates.
287948	415.502	Cholla Plant Transaction Costs - APS Amortization - OR	134,449	134,449	0	0	0	Regulatory asset related to state retail rates.
287949	415.503	Cholla Plant Transaction Costs - APS Amortization - WA	242,364	242,364	0	0	0	Regulatory asset related to state retail rates.
287961	430.115	Reg Asset Federal Interest Expense-WY	(141,228)	(141,228)	0	0	0	Regulatory asset related to state retail rates.
287964	100.120	FAS 109 Deferred Tax Asset	(170,202,940)	(170,202,940)	0	0	0	Deferred income tax associated with their regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	(23,919)	(23,919)	0	0	0	Mining Related book-tax difference.
287653	425.250	TGS Buyout	(53,341)	(53,341)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287656	425.280	Joseph Settlement	(369,306)	(369,306)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287661	425.360	Hermiston Swap	(1,686,992)	(1,686,992)	0	0	0	Asset accrued for a deferred expense related to a termination fee related to the acquisition of an interest in a generating plant.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287662	210.100	Prepaid Taxes - OR PUC	(169,910)	(169,910)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(637,551)	(637,551)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,093)	(72,093)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(1,431,721)	(1,431,721)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	Post Merger Loss-Reacquisition Debt - Addback	(4,344,154)	(4,344,154)	0	0	0	Asset accrued for reacquired debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	Prepaid Taxes - Property Taxes	(7,448,212)	0	0	(7,448,212)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	RTO Grid West Note Receivable - w/o - WA	(8,907)	(8,907)	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310	N. Umpqua Settlement Agreement	(10,226,891)	(10,226,891)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of FERC licenses.
287770	120.205	Trapper Mining Stock Basis	(1,272,609)	(1,272,609)	0	0	0	Mining Related book-tax difference: Trapper Mine
287772	505.800	State Tax Deduction on Fed TR	(322)	(322)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(39,826)		0	0	(39,826)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287921	505.501	Federal Benefit of Federal Interest - IRHI	(675,512)	(675,512)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287922	505.502	Federal Benefit of State Interest - IRHI	19,055	19,055	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923	505.805	Federal Benefit of State Tax - IRHI	(507,701)	(507,701)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287924	505.503	State Benefit of Federal Interest - IRHI	(87,621)	(87,621)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287925	505.504	State Benefit of State Interest - IRHI	2,469	2,469	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287990	- - - - -	PMI Deferred Tax Reclass to DTA	(3,101,809)	(3,101,809)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding		13	13	0	0	0	0	
<b>Subtotal - p277</b>		(680,518,898)	(673,030,860)	0	(7,448,212)	(39,826)		
<b>Less FASB 109 Above if not separately removed</b>		(170,202,940)	(170,202,940)	0	0	0		
<b>Less FASB 106 Above if not separately removed</b>		0	0	0	0	0		
<b>Total</b>		(510,315,958)	(502,827,520)	0	(7,448,212)	(39,826)		

Instructions for Account 283:  
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or  
2. ADIT items related only to Transmission are directly assigned to Column D  
3. ADIT items related to Plant and not in Columns C & D are included in Column E  
4. ADIT items related to labor and not in Columns C & D are included in Column F  
5. Deferred income 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  
Current Year

Line	Description	Reference	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
(A)	(B)	(C)	(D)	(E)	(F)	(F)
1	ADIT-282	Sch. 282 Below	0	(3,196,050,665)	0	
2	ADIT-281	Sch. 281 Below	0	(164,676,925)	0	
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)	
4	ADIT-190	Sch. 190 Below	1,555,319	40,763,074	20,259,781	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	<b>1,555,319</b>	<b>(3,325,785,912)</b>	<b>18,114,963</b>	
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14		22.9616%		
8	<b>Sub-total Transmission Related ADIT</b>	Line 4 * Allocator	<b>1,555,319</b>	<b>(763,655,223)</b>	<b>1,304,790</b>	
9	<b>Total Transmission ADIT</b>	Sum(Cols. D,E,F)				<b>(760,795,115)</b> Enter as negative Appendix A, line 41.

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)
<b>Account 190</b>							
<b>Employee Benefits</b>							
287323	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0	86,728	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive)
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,570,540	0	0	0	3,570,540	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	6,688	0	0	0	6,688	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	898,220	898,220	0	0	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 months)	15,031,707	0	0	0	15,031,707	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,806)	0	0	0	(9,806)	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287460	720.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,188,811	22,188,811	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	76,363,115	76,363,115	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
<b>Regulatory Liabilities:</b>							
287250	705.301 Regulatory Liability - OR 2010 Protocol Deferral	922,826	922,826	0	0	0	Regulatory liability used to record the Oregon allocated amount of the change in jurisdictional allocation methodology from Revised Protocol to 2010 Protocol.
287251	705.500 Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	0	Regulatory liability used to record the Utah allocated difference in estimated Powerdale Decommissioning Costs between rate cases which the company is required to pass through to customers.
287252	705.263 Regulatory Liability - Sale of RECs - WA	6,570,580	6,570,580	0	0	0	Regulatory liability used to record the Washington allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287253	705.400 Regulatory Liability - OR Injuries & Damages Reserve	70,723	0	0	70,723	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Regulatory Liability - OR Property Insurance Reserve	1,127,790	0	0	1,127,790	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess.
287257	705.453 Regulatory Liability - ID Property Insurance Reserve	33,477	0	0	33,477	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess.
287258	705.454 Regulatory Liability - UT Property Insurance Reserve	(259,328)	0	0	(259,328)	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess.
287259	705.455 Regulatory Liability - WY Property Insurance Reserve	103,136	0	0	103,136	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess.
287262	100.100 Regulatory Liability - ITC	6,426,477	6,426,477	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287267	415.704	Regulatory Liability - Tax Revenue Adjustment - UT	23,414	23,414	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.
287271	705.336	Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	0	0	0	Regulatory liability used to record the Utah allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287272	705.337	Regulatory Liability - Sale of Renewable Energy Credits - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	0	0	0	Regulatory liability used to record the Oregon allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287277	605.101	Trojan Unrecovered Plant - WA	0	0	0	0	0	Regulatory liability associated with the write-down of remaining Washington allocated investment in the Trojan nuclear plant. Washington Docket No. UE-991832.
287278	605.102	Trojan Unrecovered Plant - OR	1	1	0	0	0	Regulatory liability associated with the write-down of certain Oregon allocated investment in the Trojan nuclear plant.
287284	610.147	Reg Liability - Other - Balance Reclass	519,176	519,176	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285	610.148	Reg Liability - Def NPC Balance Reclass	225,897	225,897	0	0	0	Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	Reg Liability - RTO GRID West Note Receivable - OR	172,566	172,566	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287291	705.300	Regulatory Liability - Deferred Benefit Arch Settlement	(1)	(1)	0	0	0	Regulatory liability used to record amounts from a settlement agreement between PacifiCorp and Arch Coal Sales Company (Arch) pending a determination for state rate-making purposes.
287292	705.305	Regulatory Liability-CA Gain on Sale of Asset	0	0	0	0	0	Regulatory liability established to record California allocated gains on sale of utility property which the company is required to pass through to customers.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liability Consolidation Account	73,083	73,083	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287309	705.200	Oregon Gain on Sale	15,336	15,336	0	0	0	Regulatory liability established to record Oregon allocated gains on sale of utility property which the company is required to pass through to customers.
287312	105.400c	ARO Regulatory Liabilities	3,011,323	3,011,323	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287314	415.700	Regulatory liability BPA Oregon balancing account	1,023,941	1,023,941	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287316	715.720	Regulatory liability BPA Washington balancing account	658,701	658,701	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Washington customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287320	910.560	SMUD Revenue Imputation	2,573,891	2,573,891	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.
287374	100.105	Income Tax WA Flow-through	1,269,236	1,269,236	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287389	610.145	Reg Liability - DSM Balance Reclass	2,877,427	2,877,427	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).  Note: This is a reclass from SAP account 287728.
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Receivable - ID	51,541	51,541	0	0	0	Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Unrecovered Plant & Decommissioning Costs	1,917,975	1,917,975	0	0	0	Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992.
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0	Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	Regulatory Liability - UT Home Energy Lifeline	22,976	22,976	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	Regulatory Liability - WA Low Energy Program	177,101	177,101	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	Regulatory Liability-Blue Sky Program OR	675,684	675,684	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	21,598	21,598	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.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	6,254	6,254	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	Regulatory Liability-Blue Sky Program WY	54,208	54,208	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.
<b>Other Deferred Assets:</b>								
137807	-----	Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	0	0	Current federal benefit of interest on corrections.
137827	-----	Current deferred state tax correction benefit of interest	(7,828)	(7,828)	0	0	0	Current state benefit of interest on corrections.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287921.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287922.
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287923.
287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287924.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287925.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.6.
287248	415.838	Frozen MTM	8,916,804	8,916,804	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM	63,190,783	63,190,783	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287269	-----	Colorado Tax Credit Carryforward	191,069	191,069	0	0	0	Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(1,256,915)	(1,256,915)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	36,826	0	0	0	36,826	Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,870	324,870	0	0	0	Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	241,437	241,437	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River Settlement Agreement	243,859	243,859	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	0	0	0	0	0	Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321	100.100	ITC	11,904,894	11,904,894	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287337	715.105	MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0	0	Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Regulatory Asset-Transmission Service Deposit	557,168	0	557,168	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287339	105.400a	FAS 143 ARO Liability	44,324,123	44,324,123	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	5,515,134	5,515,134	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341	910.530	Injuries and Damages Accrual - Cash Basis	2,075,160	0	0	2,075,160	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	0	0	Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	834,954	0	834,954	0	0	Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amortization of Write-off	806,637	806,637	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liabilities	232,289	232,289	0	0	0	Miscellaneous accrued liabilities related to Energy West Mining Company.

A		B		C		D		E		F		G	
Description		Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)				
287354	505.150	Misc. Current and Accrued Liability		1,691,552	1,691,552	0	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.			
287357	425.200	Other Environmental Liabilities		4,783,494	4,783,494	0	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.			
287370	425.215	Unearned Joint Use Pole Contact Revenue		1,390,680	1,390,680	0	0	0	0	Accrued liability for prepaid rents on company owned utility poles.			
287373	910.580	Wasatch workers comp reserve		1,537,098		0	0	1,537,098	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.			
287391	425.320	Umpqua Settlement Agreement		9,725,505	9,725,505	0	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.			
287392	425.120	Bear River Settlement Agreement		5,974,717	5,974,717	0	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.			
287393	425.110	Tenant Lease Allow - PSU Call Center		28,936	28,936	0	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years. The deferred revenue account will be amortized using a straight line method over the term of the renewal agreement through 7/2013.			
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits		8,561,993	8,561,993	0	0	0	0	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.			
287415	205.200	Inventory Reserve		1,288,612	1,288,612	0	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.			
287417	605.710	Reverse Accrued Final Reclamation		4,443,836	4,443,836	0	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.			
287429	425.225	Duke/Hermiston Contract Renegotiation		0	0	0	0	0	0	Accrued liability for deferred revenue related to a gas supply contract negotiation. The deferred revenue is being recognized over the life of the contract.			
287430	505.125	Accrued Royalties		79,311	79,311	0	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.			
287431	505.160	California Public Utility Commission Fee		9,108	9,108	0	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.			
287433	425.295	BPA Conservation Rate Credit		0	0	0	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.			
287435	105.154	Section 383 Capital Loss Carryforward		37,346	37,346	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.			
287437	----	Net Operating Loss - State		73,214,708	73,214,708	0	0	0	0	State net operating loss carryforward for income tax purposes.			
287446	205.100	Coal Pile Inventory Adjustment		2,263,079	2,263,079	0	0	0	0	Book-tax difference made to reflect the difference between the book and tax cost of coal inventory.			
287447	720.830	Western Coal Carrier FAS 106 Accrual		3,403,476	0	0	0	3,403,476	0	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.			
287448	505.180	Accrued Insurance Premium Tax		0	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.			
287449	----	Net Operating Loss - State - (Federal Detriment)		(25,720,475)	(25,720,475)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.			
287479	105.221	Cholla Safe Harbor Lease (Tax Int. - Tax Rent)		37,612,116	0	0	37,612,116	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.			
287480	105.241	Malin Safe Harbor Lease (Tax Int. - Tax Rent + Book Depreciation)		0	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and British Petroleum for a 500Kv transmission line running from Malin, Oregon to Midpoint, Idaho.			
287482	205.025	PMI-Fuel Cost Adjustment		1,466,676	1,466,676	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.			
287483	120.105	Willow Wind Account Receivable		0	0	0	0	0	0	Accrued liability related to a promissory note from Willow Wind Organic Farm. For book purposes, income will be recorded as payments are received.			
287491	----	Oregon BETC Credit Carryforward		5,176,101	5,176,101	0	0	0	0	Oregon state income tax credit carryforward.			
287494	----	Idaho ITC Carryforward		8,318,447	8,318,447	0	0	0	0	Idaho state income tax credit carryforward.			
287807	----	Non-current Deferred Federal Tax corrections		(50,952)	(50,952)	0	0	0	0	Non-current federal benefit of interest on corrections.			
287817	----	Non-current Deferred Federal Tax uncertain positions		2,499,908	2,499,908	0	0	0	0	Non-current federal benefit of interest on uncertain positions.			
287827	----	Non-current Deferred State Tax corrections		(6,609)	(6,609)	0	0	0	0	Non-current state benefit of interest on corrections.			
287837	----	Non-current Deferred State Tax uncertain positions		324,274	324,274	0	0	0	0	Non-current state benefit of interest on uncertain positions.			
Rounding				2	2	0	0	0	0				
Subtotal - p234				639,645,757	573,664,107	1,555,319	40,763,074	23,663,257					
Less FASB 109 Above if not separately removed				19,600,607	19,600,607	0	0	0					
Less FASB 106 Above if not separately removed				3,403,476	0	0	0	3,403,476					
Total				616,641,674	554,063,500	1,555,319	40,763,074	20,259,781					

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.



Description PacifiCorp	Form 1 Reference	A	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)
<b>Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet</b>								
<b>Schedule ADIT-281</b>								
<b>Account 281</b>								
<b>Electric:</b>								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(164,676,925)	0	0	(164,676,925)	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	
<b>Subtotal - p275</b>			<b>(164,676,925)</b>	<b>0</b>	<b>0</b>	<b>(164,676,925)</b>	<b>0</b>	
<b>Less FASB 109 Above if not separately removed</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Less FASB 106 Above if not separately removed</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>			<b>(164,676,925)</b>	<b>0</b>	<b>0</b>	<b>(164,676,925)</b>	<b>0</b>	

**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

PacifiCorp

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

**Schedule ADIT-282**

<b>Account 282</b>								
<b>Electric:</b>								
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	0	0	26,760,473	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	0	0	(93,192,367)	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120	Book Depreciation	1,586,300,822	0	0	1,586,300,822	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	0	0	(193,848,530)	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(202,396,404)	0	0	(202,396,404)	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.125	Tax Depreciation	(4,416,315,671)	0	0	(4,416,315,671)	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	201,528,845	0	0	201,528,845	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	0	0	236,782	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)
287605	105.137	Capitalized Depreciation	(14,032,624)	0	0	(14,032,624)	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,433,140	0	0	29,433,140	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.141	AFUDC	(213,558,794)	0	0	(213,558,794)	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.142	Avoided Costs	162,727,373	0	0	162,727,373	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287605	105.146	Capitalization of Test Energy	1,457,691	0	0	1,457,691	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.147	§1031 Exchange	(172,878)	0	0	(172,878)	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287605	105.148	Mine Safety Sec 179E Election -PPW	(425,658)	0	0	(425,658)	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.152	Gain / (Loss) on Prop. Disposition	(80,569,421)	0	0	(80,569,421)	0	Book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,718,806)	0	0	(4,718,806)	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension	(4,708,345)	0	0	(4,708,345)	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.175	Removal Costs	(152,423,114)	0	0	(152,423,114)	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.

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Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287605	105.185	ADR Repair Allowance	0	0	0	0	Book-tax basis difference for repair costs for certain vintage transmission & distribution assets which are capitalized for book purposes. Through an annual election these costs are deductible in the period paid and incurred for income tax purposes.	
287605	105.470	Book Gain/Loss on Land Sales	635,158	0	0	635,158	0	Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,920,942)	0	0	(11,920,942)	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287605	----	Reclass to Pollution Control Facilities Depreciation	164,676,925	0	0	164,676,925	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287608	105.220b	Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,236,095)	0	0	(6,236,095)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.220c	Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,538,892	0	0	1,538,892	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287610	105.460	Non ARO - reclass to regulatory assets/liabilities	(296,235,611)	(296,235,611)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d	ARO - reclass to ARO liabilities	(28,755,115)	(28,755,115)	0	0	0	Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143	Basis Intangible Difference	(912,329)	0	0	(912,329)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287740	110.200	Tax Percentage Depletion - Deduction	315,606	315,606	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287753	110.100	Book Cost Depletion - Addback	(5,916,960)	(5,916,960)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287766	610.100N	Amortization NOPAs 99-00 RAR	263,758	263,758	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287771	110.205	Tax Depletion-SRC	517,586	517,586	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287962	105.129	Fixed Assets - State Modification	37,054,173	0	0	37,054,173	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287963	105.129	Fixed Assets - State Modification (Federal Detriment)	(12,968,961)	0	0	(12,968,961)	0	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287648	100.120	Income Tax Property Flow-through	(275,427,966)	(275,427,966)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
Rounding		2	2	0	0	0	0	
<b>Subtotal - p275</b>		(3,505,053,654)	(309,002,989)	0	0	(3,196,050,665)	0	
<b>Less FASB 109 Above if not separately removed</b>		(275,427,966)	(275,427,966)	0	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>		0	0	0	0	0	0	
<b>Total</b>		(3,229,625,688)	(33,575,023)	0	0	(3,196,050,665)	0	

Instructions for Account 282:  
 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

Account 283								
Regulatory Assets:								
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,480)	(12,480)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	Regulatory Asset - Lake Side Liq.	(370,848)	(370,848)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	Deferred Excess Net Power Costs - WA Hydro	(309,941)	(309,941)	0	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(2,877,427)	(2,877,427)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577	415.820	Contra Pension Regulatory Asset MMT & CTG_OR	2,695,444	2,695,444	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.

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Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287578	415.821	Contra Pension Regulatory Asset MMT & CTG _WY	0	0	0	0	0	Regulatory asset associated with the Wyoming allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(644,809)	(644,809)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287580	415.823	Contra Pension Regulatory Asset CTG - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	244,193	244,193	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	386,327	386,327	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(512,810)	(512,810)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287585	415.828	Regulatory Asset - Post -Ret MMT -WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(634,498)	(634,498)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	Regulatory Asset - Post - Ret MMT -CA	(46,458)	(46,458)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	72,825	72,825	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	Environmental Costs - WA	284,741	284,741	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	Deferred Excess Net Power Costs - WY	(13,545,486)	(13,545,486)	0	0	0	Regulatory asset established for recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287596	415.892	Deferred Excess Net Power Costs - ID	(8,827,859)	(8,827,859)	0	0	0	Regulatory asset established for recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287597	415.703	Goodnoe Hills Liquidation Damages - WY	(177,421)	(177,421)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287614	430.100	Demand Side Management Regulatory Assets	1,231,174	1,231,174	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	Environmental Clean-up Accrual	(8,434,207)	(8,434,207)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,378,341)	(2,378,341)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287639	415.510	WA Disallowed Colstrip #3-Write-off	(179,915)	(179,915)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287640	415.680	OR Deferred Intervenor Funding Grants	(131,176)	(131,176)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b	ARO Regulatory Assets	(18,580,331)	(18,580,331)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100	ID Deferred Intervenor Funding	(22,277)	(22,277)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287649	730.170	Regulatory assets - FAS 133	(99,884,246)	(99,884,246)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685	425.380	BPA Idaho Balancing Account	(491,372)	(491,372)	0	0	0	Regulatory asset established for the Idaho allocated portion of a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287728	415.800	RTO Grid West N/R Allowance for Doubtful	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).
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(216,744,992)	(216,744,992)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,214,543)	(61,214,543)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287760	415.896	Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287779	415.850	Unrecovered Plant-Powderdale	(841,418)	(841,418)	0	0	0	Regulatory asset established for the unrecovered portion of the Powderdale hydroelectric generating facility and decommissioning costs. The Powderdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.

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Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
287781	415.870	Deferred Excess Net Power Costs-CA	(799,664)	(799,664)	0	0	0	Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880	Deferred UT Independent Evaluation Fee	(28,744)	(28,744)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900	OR SB 408 Recovery	(2,621,620)	(2,621,620)	0	0	0	Regulatory asset established for an Oregon law that requires the recovery or refund of the difference between taxes collected in rates and taxes paid to units of government as defined by the statute and its administrative rules.
287787	415.895	OR_RCAC Sep-Dec 07 Deferred	3,346	3,346	0	0	0	Regulatory asset established for the Oregon renewable resource adjustment clause which allows costs incurred for compliance with a renewable portfolio standard to be recoverable through rates.
287789	415.804	RTO Grid West Notes Receivable - OR	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).
287860	415.855	CA - January 2010 Storm Costs	(25,045)	(25,045)	0	0	0	Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857	ID - Deferred Overburden Costs	(66,813)	(66,813)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893	OR - MEHC Transition Service Costs	(346,305)	(346,305)	0	0	0	Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287863	415.851	Powerdale Decommissioning Reg Asset - CA	(12,550)	(12,550)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to California. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	Powerdale Decommissioning Reg Asset - ID	(80,730)	(80,730)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287865	415.853	Powerdale Decommissioning Reg Asset - OR	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Oregon. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(242,446)	(242,446)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287867	415.856	Powerdale Decommissioning Reg Asset - WY	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Wyoming. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287868	415.858	WY - Deferred Overburden Costs	(185,200)	(185,200)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287869	415.859	WY Deferred Advertising Costs	0	0	0	0	0	Regulatory assets established to record advertising costs associated with educating Wyoming customers on rate design.
287870	415.865	Reg Asset - Utah Major Plant Additions	0	0	0	0	0	Regulatory asset established for a Utah order approving rate recovery on several major plant additions, but for which the rate effective date was delayed.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(482,147)	(482,147)	0	0	0	Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(97,011)	(97,011)	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	Tax Adj on Post-Retirement Benefits ID	(233,395)	(233,395)	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	Tax Adj on Post-Retirement Benefits UT	(1,639,578)	(1,639,578)	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287876	720.845	Tax Adj on Post-Retirement Benefits WA	0	0	0	0	0	Regulatory asset established for the Washington allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(636,591)	(636,591)	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287878	415.406	Reg Asset - Utah ECAM	(25,725,943)	(25,725,943)	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(2,611,321)	(2,611,321)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880	415.897	Reg Asset MEHC Transition Service Costs - CA	(16,909)	(16,909)	0	0	0	Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705	Reg Asset - Tax Rev Req Adj - WY	(26,767)	(26,767)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.

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Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287882	415.876	Deferred Excess Net Power Costs - OR	23,314	23,314	0	0	0	Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883	430.116	Def Tax Liabi for Reg Asset Federal Interest Expense - ID	(103,000)	(103,000)				Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unstained portion of the repair deduction.
287884	415.867	Reg Asset - CA Solar Feed in Tariff	93,493	93,493				Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
287886	415.837	Regulatory Asset - Frozen MTM	(70,949,066)	(70,949,066)				Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT	6,314	6,314				Regulatory liability established for the portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287888	415.882	Deferral of Renewable Energy Credit - WA	(258,576)	(258,576)				Regulatory liability established for the portion of Washington renewable energy credits included in rates that differ from actual renewable energy credits for the period of January 2009 through March 2011.
287889	415.883	Deferral of Renewable Energy Credit - WY	196,269	196,269				Regulatory liability established for the portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287942	430.112	Reg Asset - Other - Balance Reclass	(519,176)	(519,176)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287943	430.113	Reg Asset - Def NPC Balance Reclass	(225,897)	(225,897)	0	0	0	Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	Reg Asset Federal Interest Expense-UT	(748,631)	(748,631)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287945	720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	0	0	0	0	0	Regulatory asset established for the recovery of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	69,868	69,868	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	Cholla Plant Transaction Costs - APS Amortization - OR	114,026	114,026	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	Cholla Plant Transaction Costs - APS Amortization - WA	205,550	205,550	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287961	430.115	Reg Asset Federal Interest Expense-WY	(201,647)	(201,647)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Wyoming rates.
287964	100.120	Reg Asset - Income Tax Property Flow-through	(168,459,871)	(168,459,871)	0	0	0	Deferred income tax associated with the regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	1	1	0	0	0	Asset accrued for a settlement gain which included a new coal supply agreement. Settlement gain is being amortized over a three-year period.
287653	425.250	TGS Buyout	(47,469)	(47,469)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287656	425.280	Joseph Settlement	(317,169)	(317,169)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287661	425.360	Hermiston Swap	(1,601,833)	(1,601,833)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	Prepaid Taxes - OR PUC	(274,102)	(274,102)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(875,924)	(875,924)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(90,033)	(90,033)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(1,539,154)	(1,539,154)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	Post Merger Loss-Reacquisition Debt - Addback	(3,672,481)	(3,672,481)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	Prepaid Taxes - Property Taxes	(5,821,396)	0	0	(5,821,396)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	RTO Grid West Note Receivable - w/o - WA	0	0	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310	N. Umpqua Settlement Agreement	(9,737,231)	(9,737,231)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287770	120.205	Trapper Mining Stock Basis	(1,610,936)	(1,610,936)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287772	505.800	State Tax Deduction on Fed TR	(15,723)	(15,723)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287859	910.935	Unrealized Gain/Loss from Trading Securities	0		0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciations)	(2,943,377)	(2,943,377)	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287891	505.180	Accrued Insurance Premium Tax	(129,991)	(129,991)	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums. Note: The balance and activity of this account were previously in SAP Account 287921.
287921	505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287922	505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923	505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287924	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287925	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287965	415.836	Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834	Non-current Asset - Frozen MTM	(181,486)	(181,486)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287967	320.290	Long-term Prepaid IBEW 57 Pension Contribution	(2,144,818)	0	0	0	(2,144,818)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Rounding		13	13	0	0	0	0	
<b>Subtotal - p277</b>		<b>(746,721,727)</b>	<b>(738,755,513)</b>	<b>0</b>	<b>(5,821,396)</b>	<b>(2,144,818)</b>		
<b>Less FASB 109 Above if not separately removed</b>		<b>(168,459,871)</b>	<b>(168,459,871)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Less FASB 106 Above if not separately removed</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Total</b>		<b>(578,261,856)</b>	<b>(570,295,642)</b>	<b>0</b>	<b>(5,821,396)</b>	<b>(2,144,818)</b>		

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income 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 2 - Taxes Other Than Income Worksheet

	Page 263 Col (i)	Allocator	Allocated Amount
<b>Other Taxes</b>			
<b>Plant Related</b>		<b>Net Plant Allocator</b>	
1 Real Property	111,243,113		
2 Possessory taxes	397,888		
3			
4			
5			
6 <b>Total Plant Related</b>	111,641,001	22.9616%	25,634,613
<b>Labor Related</b>		<b>Wages &amp; Salary Allocator</b>	
7 Federal FICA	-		
8 Federal Unemployment	-		
9 State Unemployment	-		
10			
11			
12			
13 <b>Total Labor Related</b>	-	7.2028%	-
<b>Other Included</b>		<b>Net Plant Allocator</b>	
14 Annual Report	56,536		
15			
16			
17			
18 <b>Total Other Included</b>	56,536	22.9616%	12,982
19 <b>Total Included (Lines 6 + 13 + 18)</b>	111,697,537		25,647,594
<b>Currently Excluded</b>			
20 Local Franchise	1,278,585		
21 Energy License	200,228		
22 Wholesale Energy	142,707		
23 KWh	36,359		
24 Department of Energy	789,851		
25 Franchise	26,989,996		
26 Public Utility	10,525,344		
27 Other (Navajo Nation, Business & Occupation, Land Use, Other)	38,428		
28 <b>Subtotal, Excluded</b>	40,001,498		
29 <b>Total, Included and Excluded (Line 19 + Line 28)</b>	151,699,035		
30 <b>Total Other Taxes from p114.14.c</b>	151,699,035		
31 Difference (Line 29 - Line 30)	-		

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**

<b>Account 454 - Rent from Electric Property</b>			
1	Rent from Electric Property - Transmission Related	4,724,923	
<b>Account 456 - Other Electric Revenues (Note 1)</b>			
2	Transmission for Others (Note 3)	29,062,761	
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)		
4	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner	110,524,856	
5	Facilities Charges including Interconnection Agreements (Note 2)		Pole Attachments - Transmission Related 226,293 Various Rents - Transmission Related 939,235 Various Rents - Account 454 1,165,527
6	Gross Revenue Credits (Sum Lines 1-5)	<u>144,312,540</u>	
7	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 150 of Appendix A.		
8	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.		
9	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.		



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Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 26 + Line 36 from below	347,360,894
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

		Appendix A Line or Source Reference	
1	<b>Rate Base</b>	(Attachment A Line 58)	2,701,661,644
2	<b>Long Term Interest</b>	(Attachment A Line 95)	370,230,919
3	<b>Preferred Dividends</b>	Attachment 5	2,049,846
	<b>Common Stock</b>		
4	Proprietary Capital	Attachment 5	7,311,383,365
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-8,008,666
6	Less Preferred Stock	(Attachment A Line 99)	40,733,100
7	Less Account 216.1	Attachment 5	147,159,907
8	<u>Total Common Stock</u>	(Line 4 - 5 - 6 - 7)	<u>7,131,499,024</u>
	<b>Capitalization</b>		
9	Long Term Debt	Attachment 5	6,264,398,000
10	Less Loss on Reacquired Debt	Attachment 5	10,561,823
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	<u>Total Long Term Debt</u>	(Line 9 - 10 + 11)	<u>6,253,836,177</u>
13	Preferred Stock	Attachment 5	40,733,100
14	<u>Common Stock</u>	(Line 8)	<u>7,131,499,024</u>
15	<u>Total Capitalization</u>	(Sum Lines 12 to 14)	<u>13,426,068,301</u>
16	Debt %	Total Long Term Debt (Line 12 / Line 15)	46.58%
17	Preferred %	Preferred Stock (Line 13 / Line 15)	0.30%
18	Common %	Common Stock (Line 14 / Line 15)	53.12%
19	Debt Cost	Total Long Term Debt (Line 2 / Line 12)	5.92%
20	Preferred Cost	Preferred Stock (Line 3 / Line 13)	5.03%
21	Common Cost	Common Stock Fixed	11.90%
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 16 * Line 19)	2.76%
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * Line 20)	0.02%
24	<u>Weighted Cost of Common</u>	Common Stock (Line 18 * Line 21)	<u>6.32%</u>
25	<b>Rate of Return on Rate Base ( ROR )</b>	(Sum Lines 22 to 24)	<b>9.09%</b>
26	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 1 * Line 25)</b>	<b>245,681,563</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>			
27	FIT=Federal Income Tax Rate		35.00%
28	SIT=State Income Tax Rate or Composite		4.54%
29	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
30	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	37.95%
31	CIT = T / (1-T)		61.16%
32	1 / (1-T)		161.16%
<b>ITC Adjustment</b>			
33	<u>Amortized Investment Tax Credit</u>	Attachment 5	<u>(1,874,204)</u>
34	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	(Line 33 * (1 / (1 - Line 30)))	<b>-3,020,522</b>
35	<b>Income Tax Component =</b>	$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	104,699,853
36	<b>Total Income Taxes</b>		<b>101,679,330</b>

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Attachment 5 - Cost Support

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

Plant In Service Worksheet				
1	Calculation of Transmission Plant In Service	Source	Year	Balance
2	December	p206.58.b	2010	4,339,114,233
3	January	Monthly Balances	2011	4,344,095,205
4	February	Monthly Balances	2011	4,381,041,426
5	March	Monthly Balances	2011	4,384,438,350
6	April	Monthly Balances	2011	4,396,197,342
7	May	Monthly Balances	2011	4,442,262,160
8	June	Monthly Balances	2011	4,455,084,856
9	July	Monthly Balances	2011	4,465,733,541
10	August	Monthly Balances	2011	4,470,649,820
11	September	Monthly Balances	2011	4,471,802,532
12	October	Monthly Balances	2011	4,475,907,391
13	November	Monthly Balances	2011	4,485,321,623
14	December	p207.58.g	2011	4,500,418,059
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		4,431,697,426
16	<b>Calculation of Distribution Plant In Service</b>	Source		
17	December	p206.75.b	2010	5,487,299,014
18	January	Monthly Balances	2011	5,496,478,084
19	February	Monthly Balances	2011	5,506,764,390
20	March	Monthly Balances	2011	5,515,237,041
21	April	Monthly Balances	2011	5,524,848,244
22	May	Monthly Balances	2011	5,544,695,651
23	June	Monthly Balances	2011	5,564,334,920
24	July	Monthly Balances	2011	5,576,898,463
25	August	Monthly Balances	2011	5,597,219,462
26	September	Monthly Balances	2011	5,609,097,790
27	October	Monthly Balances	2011	5,622,119,774
28	November	Monthly Balances	2011	5,638,671,790
29	December	p207.75.g	2011	5,678,900,414
30	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		5,566,351,078
31	<b>Calculation of Intangible Plant In Service</b>	Source		
32	December	p204.5.b	2010	847,651,696
33	December	p205.5.g	2011	853,462,120
34	<b>Intangible Plant In Service</b>	(sum lines 32 & 33) /2		850,556,908
35	<b>Calculation of General Plant In Service</b>	Source		
36	December	p206.99.b	2010	1,213,647,890
37	December	p207.99.g	2011	1,316,568,190
38	<b>General Plant In Service</b>	(sum lines 36 & 37) /2		1,265,108,540
39	<b>Calculation of Production Plant In Service</b>	Source		
40	December	p204.46b	2010	9,892,359,008
41	January	Monthly Balances	2011	9,885,121,813
42	February	Monthly Balances	2011	9,864,041,812
43	March	Monthly Balances	2011	9,889,010,751
44	April	Monthly Balances	2011	10,130,499,358
45	May	Monthly Balances	2011	10,110,935,278
46	March	Monthly Balances	2011	10,115,299,443
47	April	Monthly Balances	2011	10,128,705,978
48	August	Monthly Balances	2011	10,151,098,034
49	September	Monthly Balances	2011	10,134,312,856
50	October	Monthly Balances	2011	10,140,548,113
51	November	Monthly Balances	2011	10,359,136,714
52	December	p205.46.g	2011	10,420,953,789
53	<b>Production Plant In Service</b>	(sum lines 40-52) /13		10,094,001,765
54	<b>Electric Plant Sold</b>	p207.102.g		(779,590)
55	<b>Total Plant In Service</b>	(sum lines 15, 30, 34, 38, & 53.)		22,206,936,127

PacifiCorp

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

				Details	
56	<b>Calculation of Transmission Accumulated Depreciation</b>	Source	Year		Balance
57	December	Prior year p219.25	2010		1,172,814,664
58	January	Monthly Balances	2011		1,173,195,626
59	February	Monthly Balances	2011		1,177,022,339
60	March	Monthly Balances	2011		1,180,045,268
61	April	Monthly Balances	2011		1,185,679,313
62	May	Monthly Balances	2011		1,188,979,721
63	June	Monthly Balances	2011		1,194,964,543
64	July	Monthly Balances	2011		1,199,983,906
65	August	Monthly Balances	2011		1,199,517,589
66	September	Monthly Balances	2011		1,204,907,484
67	October	Monthly Balances	2011		1,214,804,003
68	November	Monthly Balances	2011		1,221,492,897
69	December	p219.25	2011		1,224,958,546
70	<b>Transmission Accumulated Depreciation</b>	(sum lines 57-69) /13			1,195,258,915
71	<b>Calculation of Distribution Accumulated Depreciation</b>	Source	Year		Balance
72	December	Prior year p219.26	2010		2,072,617,011
73	January	Monthly Balances	2011		2,078,398,545
74	February	Monthly Balances	2011		2,086,988,617
75	March	Monthly Balances	2011		2,096,704,132
76	April	Monthly Balances	2011		2,106,076,297
77	May	Monthly Balances	2011		2,115,766,638
78	June	Monthly Balances	2011		2,123,033,929
79	July	Monthly Balances	2011		2,129,332,470
80	August	Monthly Balances	2011		2,135,930,727
81	September	Monthly Balances	2011		2,140,473,780
82	October	Monthly Balances	2011		2,142,886,724
83	November	Monthly Balances	2011		2,150,671,982
84	December	p219.26	2011		2,160,071,159
85	<b>Distribution Accumulated Depreciation</b>	(sum lines 72-84) /13			2,118,380,924
86	<b>Calculation of Intangible Accumulated Depreciation</b>	Source	Year		Balance
87	December	Prior year p200.21.c	2010		471,575,613
88	December	p200.21c	2011		497,114,808
89	<b>Accumulated Intangible Depreciation</b>	(sum lines 87 & 88) /2			484,345,211
90	<b>Calculation of General Accumulated Depreciation</b>	Source	Year		Balance
91	December	Prior year p219.28	2010		446,986,081
92	December	p219.28	2011		477,043,369
93	<b>Accumulated General Depreciation</b>	(sum lines 91 & 92) /2			462,014,725
94	<b>Calculation of Production Accumulated Depreciation</b>	Source	Year		Balance
95	December	Prior year p219	2010		3,201,246,949
96	January	Monthly Balances	2011		3,171,683,081
97	February	Monthly Balances	2011		3,169,511,809
98	March	Monthly Balances	2011		3,169,022,567
99	April	Monthly Balances	2011		3,183,161,085
100	May	Monthly Balances	2011		3,171,590,107
101	June	Monthly Balances	2011		3,126,050,026
102	July	Monthly Balances	2011		3,142,689,089
103	August	Monthly Balances	2011		3,160,950,524
104	September	Monthly Balances	2011		3,176,599,420
105	October	Monthly Balances	2011		3,177,479,095
106	November	Monthly Balances	2011		3,192,066,462
107	December	p219.20 thru 219.24	2011		3,200,107,939
108	<b>Production Accumulated Depreciation</b>	(sum lines 95-107) /13			3,172,473,704
109	<b>Total Accumulated Depreciation</b>	(sum lines 70, 85, 89, 93, & 108)			7,432,473,479
<b>Materials &amp; Supplies</b>					
45	Undistributed Stores Expense		Prior Year	227.16c	-
			Current Year		-
			Average		-
48	Construction Materials & Supplies		Prior Year	227.5c	71,053,270
			Current Year		106,787,597
			Average		88,920,434
51	Transmission Materials & Supplies		Prior Year	227.8c	718,031
			Current Year		507,347
			Average		612,689

PacifiCorp

Attachment 5 - Cost Support

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
125	Amortized Investment Tax Credit		Company Records / 266.8.f	3,498,656	1,874,204	1,624,452	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
28	Land Held for Future Use	(Note B)	Prior Year p.214.47d & Current Year p.214.47d & Average	17,678,149	721,048	16,957,101	
		(Note K)		20,136,120	2,996,636	17,139,484	
					<b>1,858,842</b>		
					<b>1,858,842</b>		Balance for Appendix A

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	General Related	W&S Allocator	General Related Func to Tx	TOTAL ASSIGNED	Details
26	General Plant Account 397 Directly Assigned to Transmission	(Note H)	p.207.94g Prior Year p.207.94g Current Year Average	259,841,810	68,591,908	76,346,954	6.8551%	5,233,629	<b>73,825,537</b>	
				298,389,515	75,515,148	93,699,367	7.2028%	6,749,004	<b>82,264,152</b>	
				279,115,663	72,053,528	85,023,160			<b>78,044,845</b>	
32	Accumulated General Depreciation Associated with Account 397	(Note H)	Prior Year Current Year Average	62,381,112	14,019,017	14,958,911	6.8551%	1,025,442	<b>15,044,459</b>	
				78,062,438	17,607,943	20,817,128	7.2028%	1,499,422	<b>19,107,365</b>	
				70,221,775	15,813,480	17,888,020			<b>17,075,912</b>	
83	Amount of General Depreciation Expense Associated with Account 397	(Note H)	Prior Year Current Year Average	11,223,089	2,522,185	2,691,282	6.8551%	184,489	<b>2,706,674</b>	
				11,981,371	2,702,546	3,195,106	7.2028%	230,138	<b>2,932,684</b>	
				11,602,230	2,612,365	2,943,194			<b>2,819,679</b>	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjusted Total	Details
Allocated Administrative & General Expenses						
64	Fixed PBOP expense		FERC Authorized	15,236,246		
75	Actual PBOP expense		Company Records	15,417,672	-181,426	Current year actual PBOP expense
75	Property Insurance Account 924		323.185b	24,984,814	24,984,814	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
72	Regulatory Commission Exp Account 928	(Note E)	p323.189b	21,857,100	4,185,655	17,671,445	Transmission-related items include annual fee, annual land use fee, and transmission rate case expenses

PacifiCorp

Attachment 5 - Cost Support

Safety Related Advertising Cost Support

Appendix A Line #, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
76	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b		5,360	-	5,360	Based on FERC 930.1 download

MultiState Workpaper

Appendix A Line #, Descriptions, Notes, Form No. 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
121	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note G)		4.54%					

Education and Out Reach Cost Support

Appendix A Line #, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Education & Outreach	Other	Details
73	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b		5,360	-	5,360	Based on FERC 930.1 download

Excluded Plant Cost Support

Appendix A Line #, Descriptions, Notes, Form No. 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
139	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note J)		General Description of the Facilities
Instructions:			Enter \$	
1 Remove book value of investments not to be included in transmission plant in service for filing			215,201,071	
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used:			Or	
Example			Enter \$	
A	Total investment in substation	1,000,000		
B	Identifiable investment in Transmission (provide workpaper	500,000		
C	Identifiable investment in Distribution (provide workpapers)	400,000		
D	Amount to be excluded (A x (C / (B + C)))	444,444		
Add more lines if necessary				

Prepayments and Prepaid Pension Asset

Appendix A Line #, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Adjustments	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments	
43	Prepayments	(Note K & N)	Current Year Prior Year Average	Form 1 -- p111.57.c Form 1 -- p111.57.c	113,503,388 392,988,760	67,080,728 344,671,476	46,422,660 48,317,284	7.2028% 6.8551%	3,343,744 3,312,178 3,327,961	Removes intercompany tax prepayments. See note K.

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Attachment 5 - Cost Support

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Adjustments	Transmission Related	Details
59	Transmission O&M	p.321.112.b	204,716,008		204,716,008	
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5	p.321.84-89b		8,778,342	8,778,342	Adjustment for Ancillary Services Accounts 561.0-5
61	Less: Account 565	p.321.96.b	138,234,854		138,234,854	<b>None</b>

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Amount	Description & Documentation
<b>Net Revenue Requirement</b>				
159	Facility Credits under Section 30.9 of the OATT		-	None
161	Interest on Network Upgrade Facilities		725,944	None

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Amount	Description & Documentation
<b>Network Upgrade Balance</b>				
		Prior Year	(56,747,138)	Enter negative
		Current Year	(54,006,438)	Enter negative
56	Network Upgrade Balance	Average	(55,376,788)	

Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			12 CP Monthly Peak (MW)	Description & Documentation
<b>Network Zonal Service Rate</b>				
163	12 CP Monthly Peak (MW)	(Note I) FERC Form 1 page 400	14,600	FERC Form 1 page 400

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Total	Description & Documentation
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) 336.7bd	84,271,946	
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) 336.10bd	39,423,147	

Capital Structure

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Documentation		
			Beginning of Year	End of Year	Average
95	Long Term Interest	117.62-66.c	-	370,230,919	370,230,919
96	Preferred Dividends	118.29c (enter positive)	-	2,049,846	2,049,846
<b>Common Stock</b>					
97	Proprietary Capital	112.16c	7,311,050,837	7,311,715,892	7,311,383,365
98	Less Accumulated Other Comprehensive Income Account	112.15c	(6,961,899)	(9,055,432)	(8,008,666)
99	Less Preferred Stock	(Line 106)	40,733,100	40,733,100	40,733,100
100	Less Account 216.1	112.12c	142,404,172	151,915,641	147,159,907
101	<b>Total Common Stock</b>	(Line 97 - 98 - 99 - 100)	7,134,875,464	7,128,122,583	7,131,499,024
<b>Capitalization</b>					
102	Long Term Debt	112.18-19c, 112.21c	6,357,741,000	6,171,055,000	6,264,398,000
103	Less Loss on Reacquired Debt	111.81c	11,446,745	9,676,901	10,561,823
104	Plus Gain on Reacquired Debt	113.61c	-	-	-
105	<b>Total Long Term Debt</b>	(Line 102 - 103 + 104)	6,346,294,255	6,161,378,099	6,253,836,177
106	Preferred Stock	112.3c	40,733,100	40,733,100	40,733,100
107	Common Stock	(Line 101)	7,134,875,464	7,128,122,583	7,131,499,024
108	<b>Total Capitalization</b>	(Sum Lines 105 to 107)	13,521,902,819	13,330,233,782	13,426,068,301

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Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
<b>Exec Summary</b>			
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 - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
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)
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PacifiCorp OASIS web site
11	June	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013)

1	April	Year 2	TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ 359,778,122 Rev Req based on Year 1 data <b>Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)</b>
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)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)											
	Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	Monthly Additions Energy Gateway	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Transmission CWIP (Gateway only)	Monthly Additions Energy Gateway Total (Segments A-H)	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (K x L) (b0171.2)	Transmission CWIP Amount (J x L) (b0487)	Other Transmission PIS (M / 12)	Energy Gateway (N / 12) (b0171.2)	Transmission CWIP (O / 12) (b0487)	Total											
CWIP Balance Dec (prior yr)												12																		
Jan	15,291,338	-	1,570,431	-	-	-	-	-	-	-	1,570,431	11.5	175,850,381	18,059,962	-	14,654,198	1,504,997	-	-											
Feb	25,815,107	-	12,271,755	-	-	-	-	-	-	-	12,271,755	10.5	271,058,625	128,853,424	-	22,588,219	10,737,785	-	-											
Mar	9,563,054	-	902,830	-	-	-	-	-	-	-	902,830	9.5	90,849,016	8,576,881	-	7,570,751	714,740	-	-											
Apr	3,286,742	-	3,094,354	-	-	-	-	-	-	-	3,094,354	8.5	27,937,310	26,302,013	-	2,328,109	2,191,834	-	-											
May	49,183,135	-	1,291,810	8,362,000	-	-	-	-	-	-	9,653,810	7.5	368,873,509	72,403,575	-	30,739,459	6,033,631	-	-											
Jun	33,055,814	-	490,845	-	-	-	-	-	-	-	490,845	6.5	214,862,793	3,190,493	-	17,905,233	265,874	-	-											
Jul	10,469,496	-	52,116	-	-	-	-	-	-	-	52,116	5.5	57,582,230	286,638	-	4,798,519	23,887	-	-											
Aug	8,654,159	-	3,254,265	-	-	-	-	-	-	-	3,254,265	4.5	38,943,715	14,644,193	-	3,245,310	1,220,349	-	-											
Sep	3,569,853	-	2,916,187	-	-	-	-	-	-	-	2,916,187	3.5	12,494,486	10,206,655	-	1,041,207	850,555	-	-											
Oct	14,319,454	-	-	-	-	-	-	-	-	-	-	2.5	35,798,634	-	-	2,983,219	-	-	-											
Nov	4,380,840	-	-	-	-	-	-	-	-	-	-	1.5	6,571,259	-	-	547,605	-	-	-											
Dec	40,841,187	-	-	-	-	-	-	-	-	-	-	0.5	20,420,594	-	-	1,701,716	-	-	-											
Total	218,430,179	-	25,844,593	8,362,000	-	-	-	-	-	-	34,206,593		1,321,242,551	282,523,832	-	110,103,546	23,543,653	-	-											
New Transmission Plant Additions and CWIP (weighted by months in service)																														
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ - <b>Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)</b>																											
4	May	Year 2	Post results of Step 3 \$ - <b>Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment A)</b>																											
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012) \$ -																											

Input to Line 17 of Appendix A  
Input to Line 35 of Appendix A  
Month In Service 5.95 3.74  
110,103,546 23,543,653  
133,647,199

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, 17 or 35 of Appendix A)**

7 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)

Remove all Cap Adds placed in service in Year 2  
 For Reconciliation only - remove actual New Transmission Plant Additions for Year 2 \$ 161,303,826 Input to Formula Line 16  
 Add weighted Cap Adds actually placed in service in Year 2

	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total		
CWIP Balance Dec (prior yr)	PLACEHOLDERS																				
Jan	3,307,165	-	1,673,807	-	-	-	-	-	-	-	1,673,807	11.5	38,032,399	19,248,784	-	3,169,367	1,604,065	-	-		
Feb	20,553,447	-	14,170,108	-	2,222,665	-	-	-	-	-	16,392,773	10.5	215,811,197	172,124,118	-	17,984,266	14,343,676	-	-		
Mar	4,603,299	-	1,016,290	-	(2,222,665)	-	-	-	-	-	(1,206,375)	9.5	43,731,339	(11,460,564)	-	3,644,278	(955,047)	-	-		
Apr	10,950,885	-	808,107	-	-	-	-	-	-	808,107	8.5	93,082,522	6,868,911	-	7,756,877	572,409	-	-			
May	46,660,043	-	(595,225)	-	-	-	-	-	-	(595,225)	7.5	349,950,325	(4,464,187)	-	29,162,527	(372,016)	-	-			
Jun	6,777,375	-	2,724,356	3,320,965	-	-	-	-	-	6,045,321	6.5	44,052,938	39,294,586	-	3,671,078	3,274,549	-	-			
Jul	10,422,013	-	185,024	41,648	-	-	-	-	-	226,672	5.5	57,321,070	1,246,696	-	4,776,756	103,891	-	-			
Aug	4,770,838	-	124,192	21,249	-	-	-	-	-	145,441	4.5	21,468,772	654,485	-	1,789,064	54,540	-	-			
Sep	(1,115,909)	-	233,462	2,035,158	-	-	-	-	-	2,268,620	3.5	(3,905,681)	7,940,172	-	(325,473)	661,681	-	-			
Oct	4,069,646	-	43,167	(7,954)	-	-	-	-	-	35,213	2.5	10,174,115	88,032	-	847,843	7,336	-	-			
Nov	9,454,386	-	85,709	(125,862)	-	-	-	-	-	(40,153)	1.5	14,181,578	(60,230)	-	1,181,798	(5,019)	-	-			
Dec	15,021,947	-	66,617	7,871	-	-	-	-	-	74,488	0.5	7,510,974	37,244	-	625,914	3,104	-	-			
Total	135,475,136	-	20,535,615	5,293,075	-	-	-	-	-	-	25,828,690		891,411,548	231,518,048	-	74,284,296	19,293,171	-	-		
New Transmission Plant Additions and CWIP (weighted by months in service)																					
																	Input to Line 17 of Appe	74,284,296	19,293,171	-	93,577,466
																	Input to Line 35 of Appendix A			-	-
																	Month In Service or Mont	5.42	3.04	-	-

\$ - Result of Formula for Reconciliation **Must run Appendix A to get this number (with inputs in lines 16, 17 and 35 of Appendix A)**  
 (Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 actual Cap Adds added in)

\$ - Schedule 1 Reconciliation

8 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

Transmission

Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Received
Jan	-	-	-	-	-
Feb	-	-	-	-	-
Mar	-	-	-	-	-
Apr	-	-	-	-	-
May	-	-	-	-	-
Jun	-	-	-	-	-
Jul	-	-	-	-	-
Aug	-	-	-	-	-
Sep	-	-	-	-	-
Oct	-	-	-	-	-
Nov	-	-	-	-	-
Dec	-	-	-	-	-
Sum	-	-	-	-	-

Schedule 1

Month	Rates Charged	Actual Monthly Loads	Rate x Loads	Less any Prior Year True up	Actual Revenues Received
Jan	-	-	-	-	-
Feb	-	-	-	-	-
Mar	-	-	-	-	-
Apr	-	-	-	-	-
May	-	-	-	-	-
Jun	-	-	-	-	-
Jul	-	-	-	-	-
Aug	-	-	-	-	-
Sep	-	-	-	-	-
Oct	-	-	-	-	-
Nov	-	-	-	-	-
Dec	-	-	-	-	-
Sum	-	-	-	-	-



	The Reconciliation in Step 8	Actual Revenues Received			
Transmission Rate	-	-	=	-	-
Schedule 1	-	-	=	-	-
Total	-	-	=	-	-

Interest on Amount of Refunds or Surcharges

Interest rate pursuant to 35.19a for March of the Current Yr		0.2708%	Interest rate for		Interest	Surcharge (Refund) Owed
Month	Yr	1/12 of Step 8 (See Note #1)	March of the Current Yr	Months		
Jan	Year 1	-	0.2708%	12	-	-
Feb	Year 1	-	0.2708%	11	-	-
Mar	Year 1	-	0.2708%	10	-	-
Apr	Year 1	-	0.2708%	9	-	-
May	Year 1	-	0.2708%	8	-	-
Jun	Year 1	-	0.2708%	7	-	-
Jul	Year 1	-	0.2708%	6	-	-
Aug	Year 2	-	0.2708%	5	-	-
Sep	Year 2	-	0.2708%	4	-	-
Oct	Year 2	-	0.2708%	3	-	-
Nov	Year 2	-	0.2708%	2	-	-
Dec	Year 2	-	0.2708%	1	-	-
Total		-			-	-

Note #1: For the initial rate year, enter zero for the first five months, June Year 1 through October Year 1. Enter 1/12 of Step 8 for the months Nov Year 1 through May Year 2.

		Balance	Interest rate from above	Amortization over Rate Year	Interest	Balance
Jan	Year 2	-	0.2708%	0	-	-
Feb	Year 2	-	0.2708%	0	-	-
Mar	Year 2	-	0.2708%	0	-	-
Apr	Year 2	-	0.2708%	0	-	-
May	Year 2	-	0.2708%	0	-	-
Jun	Year 2	-	0.2708%	-	-	-
Jul	Year 2	-	0.2708%	-	-	-
Aug	Year 2	-	0.2708%	-	-	-
Sep	Year 2	-	0.2708%	-	-	-
Oct	Year 2	-	0.2708%	-	-	-
Nov	Year 2	-	0.2708%	-	-	-
Dec	Year 2	-	0.2708%	-	-	-
Jan	Year 3	-	0.2708%	-	-	-
Feb	Year 3	-	0.2708%	-	-	-
Mar	Year 3	-	0.2708%	-	-	-
Apr	Year 3	-	0.2708%	-	-	-
May	Year 3	-	0.2708%	-	-	-
Total with interest		-			-	-

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest -  
 Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9) \$ -  
 Revenue Requirement for Year 3 -



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

Line 1	New Plant Carrying Charge			
Line 2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
Line 3	Formula Line			
Line 4	A	149	Net Plant Carrying Charge without Depreciation	12.8847%
Line 5	B	156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.5732%
Line 6	C		Line B less Line A	0.6885%
Line 7	<b>FCR if a CIAC</b>			
Line 8	D	150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2323%
Line 9	<p><b>The FCR resulting from Formula in a given year is used for that year only.</b>  <b>Therefore actual revenues collected in a year do not change based on cost data for subsequent years</b></p>			

10,790,447

Line	Details	Transmission CWIP (Gateway only)				Transmission PIS (Energy Gateway Segment B-H) Prior Years				Transmission PIS (Energy Gateway Segment B-H) 2012 Projections				Total	Incentive Charged	Without Incentive
		Life	CIAC	Increased ROE (Basis Points)	10.9% ROE FCR for This Project	Investment Annual Depreciation Exp	Month In Service	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation			
11	Useful life of the project															
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"		No			No				No						
13	Input the allowed increase in ROE		0			200				200						
14	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13		12.8847%			12.8847%				12.8847%						
15	Line 14 plus (line 5 times line 13)/100		12.8847%			14.2617%				14.2617%						
16	EOY of PIS from Project subaccount in Account 101 or 106 if not yet classified, average balance CWIP.		-			804,671,227				55,887,738						
17	Line 16 divided by line 11		-			13,873,642				963,582						
18	Month in which project is placed in service (e.g. Jan=1)		-			-				11.31						
19	W 10.9 % ROE	Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	\$	\$
20	W Increased ROE	2011	-	-	-	-	804,671,227	14,917,097	789,754,130	116,674,683	-	-	-	-	\$	\$
21	W 10.9 % ROE	2012	-	-	-	-	804,671,227	14,917,097	789,754,130	127,549,645	55,887,738	963,582	54,924,156	1,960,350	\$	\$
22	W Increased ROE	2012	-	-	-	-	789,754,130	13,873,642	775,880,488	113,843,648	55,887,738	963,582	54,924,156	2,066,876	\$	\$
23	W 10.9 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
24	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
25	W 10.9 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
26	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
27	W 10.9 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
28	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
29	W 10.9 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
30	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
31	W 10.9 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
32	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
33	W 10.9 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
34	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
35	W 10.9 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
36	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
37	W 10.9 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
38	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
39	W 10.9 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
40	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
41	W 10.9 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
42	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
43	W 10.9 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
44	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
45	W 10.9 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
46	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
47	W 10.9 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
48	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
49	W 10.9 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
50	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
51	W 10.9 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
52	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
53	W 10.9 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
54	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
55	W 10.9 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
56	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
57	W 10.9 % ROE	2030	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
58	W Increased ROE	2030	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
59	W 10.9 % ROE	2030	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
60	W Increased ROE	2030	-	-	-	-	-	-	-	-	-	-	-	-	\$	\$
61			-	-	-	-	-	-	-	-	-	-	-	-	\$	\$

On the formulas used in the Columns for lines 22+ are as follows  
 For Plant in service: (first year means first year the project is placed in service)  
 "Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year  
 "Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13  
 "Ending" is "Beginning" less "Depreciation"  
 Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

PacifiCorp

Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State (%)

Composite Depreciation Weighting for FY 2010 and Forward

LN	A/C	Description	Oregon		Washington		California		Utah		Wyoming UPL		Wyoming PPL		Idaho		FERC		Formula		
			Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate		Total Allocation Factor	Composite Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)					
1	350.2	Land Rights	26.41%	1.35%	7.89%	1.35%	1.63%	1.35%	42.26%	1.35%	2.85%	1.35%	13.04%	1.35%	5.57%	1.35%	0.35%	1.35%	1.35%	1.35%	
2	352	Structures and Improvements	26.41%	1.31%	7.89%	1.31%	1.63%	1.31%	42.26%	1.31%	2.85%	1.31%	13.04%	1.31%	5.57%	1.31%	0.35%	1.31%	1.31%	1.31%	
3	353	Station Equipment	26.41%	1.75%	7.89%	1.75%	1.63%	1.75%	42.26%	1.75%	2.85%	1.75%	13.04%	1.75%	5.57%	1.75%	0.35%	1.75%	1.75%	1.75%	
4	353.7	Supervisory Equipment	26.41%	3.78%	7.89%	3.78%	1.63%	3.78%	42.26%	3.78%	2.85%	3.78%	13.04%	3.78%	5.57%	3.78%	0.35%	3.78%	3.78%	3.78%	
5	354	Towers and Fixtures	26.41%	1.56%	7.89%	1.56%	1.63%	1.56%	42.26%	1.56%	2.85%	1.56%	13.04%	1.56%	5.57%	1.56%	0.35%	1.56%	1.56%	1.56%	
6	355	Poles and Fixtures	26.41%	2.63%	7.89%	2.63%	1.63%	2.63%	42.26%	2.63%	2.85%	2.63%	13.04%	2.63%	5.57%	2.63%	0.35%	2.63%	2.63%	2.63%	
7	356	Overhead Conductors and Devices	26.41%	2.25%	7.89%	2.25%	1.63%	2.25%	42.26%	2.25%	2.85%	2.25%	13.04%	2.25%	5.57%	2.25%	0.35%	2.25%	2.25%	2.25%	
8	356.2	Clearing & Grading	26.41%	1.40%	7.89%	1.40%	1.63%	1.40%	42.26%	1.40%	2.85%	1.40%	13.04%	1.40%	5.57%	1.40%	0.35%	1.40%	1.40%	1.40%	
9	357	Underground Conduit	26.41%	1.65%	7.89%	1.65%	1.63%	1.65%	42.26%	1.65%	2.85%	1.65%	13.04%	1.65%	5.57%	1.65%	0.35%	1.65%	1.65%	1.65%	
10	358	Underground Conductors and Devices	26.41%	1.64%	7.89%	1.64%	1.63%	1.64%	42.26%	1.64%	2.85%	1.64%	13.04%	1.64%	5.57%	1.64%	0.35%	1.64%	1.64%	1.64%	
11	359	Roads & Trails	26.41%	1.39%	7.89%	1.39%	1.63%	1.39%	42.26%	1.39%	2.85%	1.39%	13.04%	1.39%	5.57%	1.39%	0.35%	1.39%	1.39%	1.39%	
13	389.2	Land Rights	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	2.32%	2.85%	2.01%	13.04%	2.01%	5.57%	2.01%	0.35%	1.42%	1.42%	1.42%	
14	390	Structures and Improvements	26.41%	2.21%	7.89%	3.80%	1.63%	2.38%	42.26%	2.18%	2.85%	3.03%	13.04%	2.12%	5.57%	2.12%	0.35%	2.33%	2.33%	2.33%	
15	390.3	Structures and Improvements - Office Panels	26.41%	6.67%	7.89%	6.67%	1.63%	6.67%	42.26%	6.67%	2.85%	6.67%	13.04%	6.67%	5.57%	6.67%	0.35%	6.67%	6.67%	6.67%	
16	391	Office Furniture and Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%	5.00%	
17	391.1	Office Furniture and Equipment - Mainframe Computers	26.41%	20.42%	7.89%	0.00%	1.63%	0.00%	42.26%	0.00%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	5.37%	5.41%	5.41%	
18	391.2	Office Furniture and Equipment - Personal Computers	26.41%	20.00%	7.89%	20.00%	1.63%	20.00%	42.26%	20.00%	2.85%	20.00%	13.04%	20.00%	5.57%	20.00%	0.35%	20.00%	20.00%	20.00%	
19	391.3	Office Furniture and Equipment - Office Equipment	26.41%	12.50%	7.89%	12.50%	1.63%	12.50%	42.26%	12.50%	2.85%	12.50%	13.04%	12.50%	5.57%	12.50%	0.35%	12.50%	12.50%	12.50%	
20	392.1	Transportation Equipment - Light Trucks & Vans	26.41%	7.63%	7.89%	7.91%	1.63%	7.89%	42.26%	7.07%	2.85%	7.34%	13.04%	6.66%	5.57%	6.66%	0.35%	7.23%	7.23%	7.23%	
21	392.3	Transportation Equipment - Aircraft	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	3.59%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	1.51%	1.52%	1.52%	
22	392.5	Transportation Equipment - Medium Trucks	26.41%	5.05%	7.89%	6.66%	1.63%	5.63%	42.26%	5.41%	2.85%	6.80%	13.04%	5.22%	5.57%	5.22%	0.35%	5.42%	5.42%	5.42%	
23	392.9	Transportation Equipment - Trailers	26.41%	2.45%	7.89%	2.65%	1.63%	2.69%	42.26%	2.57%	2.85%	3.37%	13.04%	2.50%	5.57%	2.50%	0.35%	2.56%	2.56%	2.56%	
24	393	Store Equipment	26.41%	4.00%	7.89%	4.00%	1.63%	4.00%	42.26%	4.00%	2.85%	4.00%	13.04%	4.00%	5.57%	4.00%	0.35%	4.00%	4.00%	4.00%	
25	394	Tools, Shop and Garage Equipment	26.41%	4.17%	7.89%	4.17%	1.63%	4.17%	42.26%	4.17%	2.85%	4.17%	13.04%	4.17%	5.57%	4.17%	0.35%	4.17%	4.17%	4.17%	
26	395	Laboratory Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%	5.00%	
27	396.3	Power Operated Equipment - Light Power Operated Equipment	26.41%	9.71%	7.89%	9.69%	1.63%	10.34%	42.26%	10.07%	2.85%	10.37%	13.04%	9.15%	5.57%	9.15%	0.35%	9.78%	9.79%	9.79%	
28	396.7	Power Operated Equipment - Heavy Power Operated Equipment	26.41%	5.39%	7.89%	6.81%	1.63%	5.60%	42.26%	6.84%	2.85%	5.19%	13.04%	3.87%	5.57%	3.87%	0.35%	5.82%	5.83%	5.83%	
29	397	Communication Equipment	26.41%	4.06%	7.89%	5.24%	1.63%	4.15%	42.26%	4.09%	2.85%	5.40%	13.04%	3.79%	5.57%	3.79%	0.35%	4.16%	4.16%	4.16%	
30	397.2	Communication Equipment - Mobile Radio Equipment	26.41%	9.09%	7.89%	9.09%	1.63%	9.09%	42.26%	9.09%	2.85%	9.09%	13.04%	9.09%	5.57%	9.09%	0.35%	9.09%	9.09%	9.09%	
31	398	Miscellaneous Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%	5.00%	
33	302	FERC Licensing	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%	2.86%	
34	302.3	Hydro settlement agreements	26.41%	2.96%	7.89%	2.96%	1.63%	2.96%	42.26%	2.96%	2.85%	2.96%	13.04%	2.96%	5.57%	2.96%	0.35%	2.96%	2.96%	2.96%	
35	303	Misc Intangibles - Major Software	26.41%	4.63%	7.89%	4.63%	1.63%	4.63%	42.26%	4.63%	2.85%	4.63%	13.04%	4.63%	5.57%	4.63%	0.35%	4.63%	4.63%	4.63%	
36	303	Misc Intangibles - SAP	26.41%	3.04%	7.89%	3.04%	1.63%	3.04%	42.26%	3.04%	2.85%	3.04%	13.04%	3.04%	5.57%	3.04%	0.35%	3.04%	3.04%	3.04%	
37	303	Misc Intangibles - Minor Software	26.41%	15.28%	7.89%	15.28%	1.63%	15.28%	42.26%	15.28%	2.85%	15.28%	13.04%	15.28%	5.57%	15.28%	0.35%	15.28%	15.28%	15.28%	
38	303	Misc Intangibles - Other	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%	2.86%	
39	303	Misc Intangibles - Mining	26.41%	4.58%	7.89%	4.58%	1.63%	4.58%	42.26%	4.58%	2.85%	4.58%	13.04%	4.58%	5.57%	4.58%	0.35%	4.58%	4.58%	4.58%	
40	390.1	Leasehold Improvements	26.41%	7.00%	7.89%	7.00%	1.63%	7.00%	42.26%	7.00%	2.85%	7.00%	13.04%	7.00%	5.57%	7.00%	0.35%	7.00%	7.00%	7.00%	

Notes:

- As the formula rate is updated each year, the above table will be populated with allocation factors reflecting the approved methods in order to calculate a composite depreciation rate for each line.
- The Allocation Basis codes in the above table represent the weighting methods to apply to the approved jurisdictional depreciation rates to calculate composite depreciation expense on an account-specific basis for FERC Form No. 1. Following is the definition of the code:  
SG Site generation

PacifiCorp

Enclosure No. 2

ATTACHMENT H-1

<b>PacifiCorp</b>			<b>2011</b>
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	
<b>Shaded cells are input cells</b>			

**Allocators**

<b>Wages &amp; Salary Allocation Factor</b>			
1	Transmission Wages Expense	354.21b	22,707,903
2	Total Wages Expense	354.28b	357,213,635
3	Less A&G Wages Expense	354.27b	41,949,915
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	315,263,720
5	<b>Wages &amp; Salary Allocator</b>	(Line 1 / Line 4)	<b>7.2028%</b>
<b>Plant Allocation Factors</b>			
6	Electric Plant in Service	(Note M) Attachment 5	22,206,936,127
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	6,948,128,268
8	Accumulated Amortization	(Note N) Attachment 5	484,345,211
9	Total Accumulated Depreciation	(Line 7 + 8)	7,432,473,479
10	Net Plant	(Line 6 - Line 9)	14,774,462,649
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 29 - Line 28)	4,735,603,256
12	<b>Gross Plant Allocator</b>	(Line 11 / Line 6)	<b>21.3249%</b>
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 40 - Line 28)	3,460,161,705
14	<b>Net Plant Allocator</b>	(Line 13 / Line 10)	<b>23.4199%</b>

**Plant Calculations**

<b>Plant In Service</b>			
15	Transmission Plant In Service	(Note M) 207.58g	4,431,697,426
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	(Note A) Attachment 6	0
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note A) Attachment 6	93,577,466
18	<b>Total Transmission Plant</b>	(Line 15 - Line 16 + Line 17)	<b>4,525,274,892</b>
19	General	(Note N) 207.99g	1,265,108,540
20	Intangible	(Note N) 205.5g	850,556,908
21	Total General and Intangible Plant	(Line 19 + Line 20)	2,115,665,448
22	Less: General Plant Account 397 - Communications	(Note N) 207.94g	279,115,663
23	General and Intangible Excluding Account 397	(Line 21 - Line 22)	1,836,549,786
24	Wage & Salary Allocator	(Line 5)	7.2028%
25	General and Intangible Allocated to Transmission	(Line 23 * Line 24)	132,283,519
26	General Plant Account 397 Directly Assigned to Transmission	Attachment 5	78,044,845
27	<b>Total General and Intangible Functionalized to Transmission</b>	(Line 25 + Line 26)	<b>210,328,364</b>
28	<b>Land Held for Future Use</b>	(Note B) (Note L) Attachment 5	<b>1,858,842</b>
29	<b>Total Plant In Rate Base</b>	(Line 18 + Line 27 + Line 28)	<b>4,737,462,099</b>

ATTACHMENT H-1

<b>PacifiCorp</b>			<b>2011</b>
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	

Shaded cells are input cells

<b>Accumulated Depreciation</b>			
30	Transmission Accumulated Depreciation	(Note M) 219.25c	1,195,258,915
31	Accumulated General Depreciation	(Note N) 219.28c	462,014,725
32	Less: Accumulated General Depreciation Associated with Account 397	(Note N) Attachment 5	70,221,775
33	Balance of Accumulated General Depreciation	(Line 31 - Line 32)	391,792,950
34	Accumulated Amortization	(Note N) (Line 8)	484,345,211
35	Accumulated General and Intangible Depreciation Excluding Account 397	(Line 33 + 34)	876,138,161
36	Wage & Salary Allocator	(Line 5)	7.2028%
37	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 35 * Line 36)	63,106,723
38	Amount of Gen. Depr. Associated with Account 397 Directly Assigned to Transmission	(Note N) Attachment 5	17,075,912
39	<b>Total Accumulated Depreciation</b>	<b>Line 30 + Line 37 + Line 38</b>	<b>1,275,441,551</b>
40	<b>Total Net Property, Plant &amp; Equipment</b>	<b>(Line 29 - Line 39)</b>	<b>3,462,020,548</b>
<b>Adjustment To Rate Base</b>			
<b>Accumulated Deferred Income Taxes</b>			
41	ADIT net of FASB 106 and 109	Attachment 1A	-737,184,826
<b>CWIP for Incentive Transmission Projects</b>			
42	CWIP Balances for Current Rate Year	(Note O) Attachment 6	0
<b>Prepayments</b>			
43	Prepayments	(Note K & N) Attachment 5	3,327,961
<b>Abandoned Plant</b>			
44	Unamortized Abandoned Plant	(Note O) Attachment 5	-
<b>Materials and Supplies</b>			
45	Undistributed Stores Expense	(Note N) 227.16c	0
46	Wage & Salary Allocator	(Line 5)	7.2028%
47	Total Undistributed Stores Expense Allocated to Transmission	(Line 45 * Line 46)	0
48	Construction Materials & Supplies	(Note N) 227.5c	88,920,434
49	Wage & Salary Allocator	(Line 5)	7.2028%
50	Construction Materials & Supplies Allocated to Transmission	(Line 48 * Line 49)	6,404,786
51	Transmission Materials & Supplies	(Note N) 227.8c	612,689
52	<b>Total Materials &amp; Supplies Allocated to Transmission</b>	<b>(Line 47 + Line 50 + Line 51)</b>	<b>7,017,475</b>
<b>Cash Working Capital</b>			
53	Operation & Maintenance Expense	(Line 80)	75,353,160
54	1/8th Rule	1/8	12.5%
55	<b>Total Cash Working Capital Allocated to Transmission</b>	<b>(Line 53 * Line 54)</b>	<b>9,419,145</b>
<b>Network Upgrade Balance</b>			
56	Network Upgrade Balance	(Note N) Attachment 5	-55,376,788
57	<b>Total Adjustment to Rate Base</b>	<b>(Lines 41 + 42 + 43 + 52 + 55 + 56)</b>	<b>-772,797,033</b>
58	<b>Rate Base</b>	<b>(Line 40 + Line 57)</b>	<b>2,689,223,515</b>

ATTACHMENT H-1

<b>PacifiCorp</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>
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**Formula Rate -- Appendix A**  
**Shaded cells are input cells**

**Operations & Maintenance Expense**

<b>Transmission O&amp;M</b>			
59	Transmission O&M	Attachment 5	204,716,008
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5	Attachment 5	8,778,342
61	Less: Account 565	Attachment 5	138,234,854
62	<b>Transmission O&amp;M</b>	(Lines 59 - 61)	<b>57,702,812</b>
<b>Allocated Administrative &amp; General Expenses</b>			
63	Total A&G	323.197b	152,657,357
64	Less: Actual PBOP Expense Adjustment	Attachment 5	-181,426
65	Less Property Insurance Account 924	323.185b	24,984,814
66	Less Regulatory Commission Exp Account 928	(Note D) 323.189b	21,857,100
67	Less General Advertising Exp Account 930.1	323.191b	5,360
68	Less Membership Dues	(Note C) 353.2f, 353.5f, 353.7f	293,032
69	Administrative & General Expenses	Sum (Lines 63 - Sum (Lines 64 to 68)	105,698,477
70	Wage & Salary Allocator	(Line 5)	7.2028%
71	<b>Administrative &amp; General Expenses Allocated to Transmission</b>	(Line 69 * Line 70)	<b>7,613,279</b>
<b>Directly Assigned A&amp;G</b>			
72	Regulatory Commission Exp Account 928	(Note E) Attachment 5	4,185,655
73	General Advertising Exp Account 930.1	Attachment 5	0
74	<b>Subtotal - Accounts 928 and 930.1 - Transmission Related</b>	(Line 72 + Line 73)	<b>4,185,655</b>
75	Property Insurance Account 924	(Note F) Attachment 5	24,984,814
76	General Advertising Exp Account 930.1	Attachment 5	0
77	Total Accounts 924 and 930.1 - General	(Line 75 + Line 76)	24,984,814
78	Net Plant Allocator	(Line 14)	23.4199%
79	<b>A&amp;G Directly Assigned to Transmission</b>	(Line 77 * Line 78)	<b>5,851,414</b>
80	<b>Total Transmission O&amp;M</b>	<b>(Lines 62 + 71 + 74 + 79 )</b>	<b>75,353,160</b>

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>			
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	84,271,946
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H) Attachment 5	39,423,147
83	Less: Amount of General Depreciation Expense Associated with Account 397	Attachment 5	11,981,371
84	Balance of General Depreciation Expense	(Line 82 - Line 83)	27,441,776
85	Intangible Amortization	(Note H) 336.1d-e	38,609,300
86	Total	(Line 82 + Line 85)	66,051,076
87	Wage & Salary Allocator	(Line 5)	7.2028%
88	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 86 * Line 87)	4,757,545
89	General Depreciation Expense for Account 397 Directly Assigned to Transmission	Attachment 5	2,932,684
90	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>	(Line 88 + Line 89)	<b>7,690,229</b>
91	Abandoned Plant Amortization	(Note O) Future Use	0
92	<b>Total Transmission Depreciation &amp; Amortization</b>	<b>(Lines 81 + 90 + 91)</b>	<b>91,962,175</b>

**Taxes Other Than Income**

93	<b>Taxes Other than Income Taxes</b>	Attachment 2	26,159,431
94	<b>Total Taxes Other than Income Taxes</b>	<b>(Line 93)</b>	<b>26,159,431</b>



ATTACHMENT H-1

<b>PacifiCorp</b>			
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>
<b>Shaded cells are input cells</b>			

**Return \ Capitalization Calculations**

95	Long Term Interest		Attachment 5	370,230,919
96	Preferred Dividends		Attachment 5	2,049,846
<b>Common Stock</b>				
97	Proprietary Capital		Attachment 5	7,311,383,365
98	Less Accumulated Other Comprehensive Income Account 219		Attachment 5	-8,008,666
99	Less Preferred Stock		(Line 106)	40,733,100
100	Less Account 216.1		Attachment 5	147,159,907
101	<b>Total Common Stock</b>		(Line 97 - 98 - 99 - 100)	<b>7,131,499,024</b>
<b>Capitalization</b>				
102	Long Term Debt		Attachment 5	6,264,398,000
103	Less Loss on Reacquired Debt		Attachment 5	10,561,823
104	Plus Gain on Reacquired Debt		Attachment 5	0
105	<b>Total Long Term Debt</b>		(Line 102 - 103 + 104)	<b>6,253,836,177</b>
106	Preferred Stock		Attachment 5	40,733,100
107	Common Stock		(Line 101)	7,131,499,024
108	<b>Total Capitalization</b>		(Sum Lines 105 to 107)	<b>13,426,068,301</b>
109	Debt %	Total Long Term Debt	(Line 105 / Line 108)	46.58%
110	Preferred %	Preferred Stock	(Line 106 / Line 108)	0.30%
111	Common %	Common Stock	(Line 107 / Line 108)	53.12%
112	Debt Cost	Total Long Term Debt	(Line 95 / Line 105)	5.92%
113	Preferred Cost	Preferred Stock	(Line 96 / Line 106)	5.03%
114	Common Cost	Common Stock	(Note H) Fixed	10.90%
115	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 109 * Line 112)	2.76%
116	Weighted Cost of Preferred	Preferred Stock	(Line 110 * Line 113)	0.02%
117	Weighted Cost of Common	Common Stock	(Line 111 * Line 114)	5.79%
118	<b>Rate of Return on Rate Base ( ROR )</b>		(Sum Lines 115 to 117)	<b>8.56%</b>
119	<b>Investment Return = Rate Base * Rate of Return</b>		(Line 58 * Line 118)	<b>230,266,178</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>				
120	FIT=Federal Income Tax Rate	(Note G)		35.00%
121	SIT=State Income Tax Rate or Composite	(Note G)		4.54%
122	p	(percent of federal income tax deductible for state purpc	Per State Tax Code	0.00%
123	T	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =		37.951%
124	T / (1-T)			61.163%
<b>ITC Adjustment</b>				
125	Amortized Investment Tax Credit - Transmission Related		Attachment 5	-1,874,204
126	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	ITC Adjustment x 1 / (1-T)	Line 125 * (1 / (1 - Line 123))	<b>-3,020,522</b>
127	<b>Income Tax Component =</b>	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 124 * Line 119 * (1- (Line 115 / Line 118))]	<b>95,481,129</b>
128	<b>Total Income Taxes</b>		(Line 126 + Line 127)	<b>92,460,607</b>

ATTACHMENT H-1

<b>PacifiCorp</b>			
<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>	<b>2011</b>

Shaded cells are input cells

**Revenue Requirement**

<b>Summary</b>			
129	Net Property, Plant & Equipment	(Line 40)	3,462,020,548
130	Total Adjustment to Rate Base	(Line 57)	-772,797,033
131	Rate Base	(Line 58)	2,689,223,515
132	Total Transmission O&M	(Line 80)	75,353,160
133	Total Transmission Depreciation & Amortization	(Line 92)	91,962,175
134	Taxes Other than Income	(Line 94)	26,159,431
135	Investment Return	(Line 119)	230,266,178
136	Income Taxes	(Line 128)	92,460,607

**137 Gross Revenue Requirement (Sum Lines 132 to 136) 516,201,551**

<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>			
138	Transmission Plant In Service	(Line 15)	4,431,697,426
139	Excluded Transmission Facilities	(Note J) Attachment 5	215,201,071
140	Included Transmission Facilities	(Line 138 - Line 139)	4,216,496,355
141	Inclusion Ratio	(Line 140 / Line 138)	95.14%
142	Gross Revenue Requirement	(Line 137)	516,201,551
143	<b>Adjusted Gross Revenue Requirement</b>	(Line 141 * Line 142)	<b>491,135,055</b>

<b>Revenue Credits</b>			
144	Revenue Credits	Attachment 3	144,312,540

**145 Net Revenue Requirement (Line 143 - Line 144) 346,822,514**

<b>Net Plant Carrying Charge</b>			
146	Gross Revenue Requirement	(Line 142)	516,201,551
147	Net Transmission Plant	(Line 18 - Line 30 + Line 42)	3,330,015,977
148	Net Plant Carrying Charge	(Line 146 / Line 147)	15.5015%
149	Net Plant Carrying Charge without Depreciation	(Line 146 - Line 81) / Line 147	12.9708%
150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 146 - Line 81 - Line 119 - Line 128) / Line 147	3.2793%

<b>Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE</b>			
151	Gross Revenue Requirement Less Return and Taxes	(Line 142 - Line 135 - Line 136)	193,474,766
152	Increased Return and Taxes	Attachment 4	345,747,779
153	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 151 + Line 152)	539,222,546
154	Net Transmission Plant	(Line 18 - Line 30 + Line 42)	3,330,015,977
155	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 153 / Line 154)	16.1928%
156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 153 - Line 81) / Line 154	13.6621%

<b>Net Revenue Requirement</b>		(Line 145)	346,822,514
158	True-up amount	Attachment 6	-
159	Facility Credits under Section 30.9 of the OATT	Attachment 5	-
160	Transmission Incentive Credit	Attachment 7	10,727,601
161	Interest on Network Upgrade Facilities	Attachment 5	725,944
162	<b>Net Zonal Revenue Requirement</b>	(Line 157 + 158 + 159 + 160 + 161)	<b>358,276,058</b>

<b>Network Zonal Service Rate</b>			
163	12 CP Monthly Peak (MW)	(Note I) FERC Form 1 page 400	14,600
164	Rate (\$/MW-year)	(Line 162 / 163)	\$24,540

**165 Network Service Rate (\$/MW/Year) (Line 164) \$24,540**

ATTACHMENT H-1

<b>PacifiCorp</b>	<b>Formula Rate -- Appendix A</b>	<b>Notes</b>	<b>FERC Form 1 Page # or Instruction</b>
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<b>2011</b>
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Shaded cells are input cells

**Notes**

- A Line 16, for the Reconciliation, includes New Transmission Plant that actually was placed in service weighted by the number of months it actually was in service.  
Line 17 includes New Transmission Plant to be placed in service in the current calendar year.
- B Includes Transmission portion only.
- C Includes all annual membership dues for EPRI, National Electric Testing, Research & Applications Center, and Distribution Systems, Application & Research.
- D Includes all Regulatory Commission Expenses.
- E Includes Regulatory Commission Expenses directly related to transmission service.
- F Property Insurance excludes prior period adjustment in the first year of the formula's operation and reconciliation for the first year.
- G The calculation of the Reconciliation revenue requirement according to Step 7 of Attachment 6 ("Estimate and Reconciliation Worksheet") shall reflect the actual tax rates in effect for the Rate Year, as defined in Attachment H-2, being reconciled ("Test Year"). When statutory marginal tax rates change during such Test Year, the effective tax rates used in the formula shall be weighted by the number of days each such rate was in effect. For example, a 35% rate in effect for 120 days superseded by a 40% rate in effect for the remainder of the year will be calculated as:  $((.3500 \times 120) + (.4000 \times 245))/365 = .3836$ .
- H No change in ROE will be made absent a filing at FERC.  
PBOP expense is fixed until changed as the result of a filing at FERC.  
Depreciation rates shown in Attachment 9 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 5.
- 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 averages shown on Attachment 5.
- O Placeholder that is zero until PacifiCorp receives authorization by FERC to include amounts.

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 141	\$491,135,055
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3	\$4,724,923
3	Acct 456 - Allocable to Transmission	Attachment 3	\$139,587,617
4	Total Revenue Credits		\$144,312,540
5	Interest on Network Upgrades	Attachment 5	\$725,944
6	Transmission Incentive Credit	Attachment 7	\$10,727,601
7	Annual Transmission Revenue Requirement	(Line 1 - Line 4 + Line 5 + Line 6)	\$358,276,058
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 161	14,600
9	Transmission Rate \$/kW - Year	Line 7 / Line 8 / 1000	\$24.540
10	Transmission Rate \$/kW - Month	Line 9 / 12 months	\$2.045
11	Weekly Firm/Non-Firm Rate \$/kW - Week	Line 10 / 52 weeks	\$0.472
	Daily Firm/Non-Firm Rates (\$/kW):		
12	On-Peak Days	Line 11 / 5 days	\$0.094
13	Off-Peak Days	Line 11 / 7 days	\$0.067
	Non-Firm Hourly Rates (\$/MWh):		
14	On-Peak Hours	Line 12 / 16 hours * 1000	\$5.899
15	Off-Peak Hours	Line 13 / 24 hours * 1000	\$2.809

PacifiCorp

Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

Line	Description	Reference	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)	(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	0	(3,019,192,312)	0	
2	ADIT-281	Sch. 281 Below	0	(11,642,708)	0	
3	ADIT-283	Sch. 283 Below	0	(7,448,212)	(39,826)	
4	ADIT-190	Sch. 190 Below	2,136,751	41,203,567	20,047,795	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	<b>2,136,751</b>	<b>(2,997,079,665)</b>	<b>20,007,969</b>	
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14			23.4199%	
8	<b>Sub-total Transmission Related ADIT</b>	Line 4 * Allocator	<b>2,136,751</b>	<b>(701,912,518)</b>	<b>1,441,140</b>	
9	<b>Total Transmission ADIT</b>	Sum(Cols. D,E,F)				<b>(698,334,628)</b> Enter as negative Appendix A, line 41.

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)
<b>Account 190</b>							
<b>Employee Benefits</b>							
287323	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	9,799	0	0	0	9,799	Book accruals recorded for incentive plan.
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,736,452	0	0	0	3,736,452	Non-qualified deferred compensation plan.
287326	720.500 Severance Accrual - Cash Basis	10,305	0	0	0	10,305	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	890,726	890,726	0	0	0	Accrued retiree payment obligations.
287332	505.600 Vacation Accrual - Cash Basis (2.5 months)	14,711,500	0	0	0	14,711,500	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,805)	0	0	0	(9,805)	Change in control severance accruals.
287460	720.800 FAS 158 Pension Liability	73,571,917	73,571,917	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	72,988,785	72,988,785	0	0	0	Total unfunded Other Post-Employment Benefit Obligation liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	21,204,912	21,204,912	0	0	0	Total Supplemental Executive Retirement Plan obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	148,039,717	148,039,717	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	36,470,107	36,470,107	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
<b>Regulatory Liabilities:</b>							
287262	100.100 Regulatory Liability - FAS 109 ITC Amortization	6,782,550	6,782,550	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287267	415.704 Regulatory Liability - Tax Revenue Adjustment - UT	18,685	18,685	0	0	0	Regulatory liability related to state retail rates.
287272	705.337 Regulatory Liability - Sale of Renewable Energy Credits - WY	1,363,981	1,363,981	0	0	0	Regulatory liability related to state retail rates.
287274	705.261 Regulatory Liability - Sale of Renewable Energy Credit - OR	1,488,506	1,488,506	0	0	0	Regulatory liability related to state retail rates.
287277	605.101 Trojan Unrecovered Plant - WA	8,721	8,721	0	0	0	Regulatory liability related to state retail rates.
287278	605.102 Trojan Unrecovered Plant - OR	2,149	2,149	0	0	0	Regulatory liability related to state retail rates.
287284	610.147 Reg Liability - Other - Balance Reclass	77,996	77,996	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287291	705.300 Regulatory Liability - Deferred Benefit Arch Settlement	16,800	16,800	0	0	0	Regulatory liability related to state retail rates.
287292	705.305 Regulatory Liability-CA Gain on Sale of Asset	1,425	1,425	0	0	0	Regulatory liability related to state retail rates.
287299	705.265 Regulatory Liability - OR Energy Conservation Charge	887,670	887,670	0	0	0	Regulatory liability related to state retail rates.
287304	610.146 OR Reg Asset/Liability Consolidation Account	73,103	73,103	0	0	0	Regulatory liability related to state retail rates.
287309	705.200 Oregon Gain on Sale	27,913	27,913	0	0	0	Regulatory liability related to state retail rates.
287312	105.400c ARO Regulatory Liabilities	3,018,089	3,018,089	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287314	415.700 Regulatory liability BPA Oregon balancing account	1,205,000	1,205,000	0	0	0	Regulatory liability related to state retail rates.
287316	715.720 Regulatory liability BPA Washington balancing account	562,601	562,601	0	0	0	Regulatory liability related to state retail rates.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287320	910.560	SMUD Revenue Imputation	3,443,787	3,443,787	0	0	0	Regulatory liability related to state retail rates.
287374	100.105	FAS 109 Deferred Tax Liability - WA Flow-through	920,861	920,861	0	0	0	Regulatory liability related to state retail rates.
287389	610.145	Reg Liability - DSM Balance Reclass	2,730,357	2,730,357	0	0	0	Regulatory liability related to state retail rates.
287439	415.805	RTO Grid West Notes Receivable - WY	157,154	157,154	0	0	0	Regulatory liability related to state retail rates.
287440	415.806	RTO Grid West Notes Receivable - ID	41,232	41,232	0	0	0	Regulatory liability related to state retail rates.
287441	605.100	Trojan Unrecovered Plant & Decommissioning Costs	1,912,923	1,912,923	0	0	0	Regulatory liability related to state retail rates.
287442	610.135	SB 1149 Costs	371,861	371,861	0	0	0	Regulatory liability related to state retail rates.
287445	610.142	Regulatory Liability - UT Home Energy Lifeline	77,179	77,179	0	0	0	Regulatory liability related to state retail rates.
287453	610.143	Regulatory Liability - WA Low Energy Program	78,199	78,199	0	0	0	Regulatory liability related to state retail rates.
287473	705.270	Regulatory Liability-Blue Sky Program OR	237,928	237,928	0	0	0	Regulatory liability related to state retail rates.
287474	705.271	Regulatory Liability-Blue Sky Program WA	18,381	18,381	0	0	0	Regulatory liability related to state retail rates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	7,020	7,020	0	0	0	Regulatory liability related to state retail rates.
287476	705.273	Regulatory Liability-Blue Sky Program UT	349,416	349,416	0	0	0	Regulatory liability related to state retail rates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	918	918	0	0	0	Regulatory liability related to state retail rates.
287478	705.275	Regulatory Liability-Blue Sky Program WY	20,867	20,867	0	0	0	Regulatory liability related to state retail rates.
<b>Other Deferred Assets:</b>								
287263	720.861	Reserve on Pension Boilermarker Trust	1,632,957	1,632,957	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287264	720.860	PMI Pension Liability - Boilermarker Trust	3,265,914	3,265,914	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287266	920.115	Bridger Coal Company Mine Reclamation Costs	(355,885)	(355,885)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287269	-----	Colorado Tax Credit Carryforward	188,180	188,180	0	0	0	Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(311,743)	(311,743)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287275	-----	Arizona Tax Credit Carryforward	347,619	347,619	0	0	0	Arizona state income tax credit carryforward.
287276	920.107	BCC Money Market Interest Income - PMI	768	768	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287280	-----	Net Operating Loss - State Charitable Contribution	198,857	198,857	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	72,208	72,208	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,640	22,640	0	0	0	Accrued liability associated with the acceptance of the Rogue River FERC license.
287290	425.150	Lewis River Settlement Agreement	186,876	186,876	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license.
287297	505.155	Deferred Revenue - Citibank	8,728	8,728	0	0	0	Accrued liability associated with the use of corporate credit cards.
287302	610.114	PMI EITF04-06 Pre-Stripping Cost	549,240	549,240	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287321	100.100	Regulatory Liability - FAS 109 ITC Amortization	12,562,792	12,562,792	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	211,937	211,937	0	0	0	Accrued liability for paid, but unearned lease revenue.
287338	415.110	Def Regulatory Asset-Transmission Service Deposit	877,635	0	877,635	0	0	Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services.
287339	105.400a	FAS 143 ARO Liability	37,497,233	37,497,233	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	3,844,158	3,844,158	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341	910.530	Injuries and Damages Accrual - Cash Basis	3,225,456	0	0	3,225,456	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	215,433	0	215,433	0	0	Accrued prepayment for the use of transmission facilities.
287344	715.800	Redding Contract - Prepaid	1,043,683	0	0	1,043,683	0	Accrued prepayment for transmission services.
287345	145.030	Distribution O&M Amortization of Write-off	1,793,564	1,793,564	0	0	0	Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liabilities	444,611	444,611	0	0	0	Mining Related book-tax difference: Energy West Mining Company
287354	505.150	Misc. Current and Accrued Liability	2,413,233	2,413,233	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	3,563,273	3,563,273	0	0	0	Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Contact Revenue	1,276,235	1,276,235	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287373	910.580	Wasatch workers comp reserve	1,589,544	0	0	1,589,544	0	Accrued liability for the expected claims related to workers compensation.

A		B	C	D	E	F	G	
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
Form 1 Reference								
287391	425.320	Umpqua Settlement Agreement	9,680,127	9,680,127	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license.
287392	425.120	Bear River Settlement Agreement	5,844,523	5,844,523	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license.
287393	425.110	Tenant Lease Allow - PSU Call Center	47,212	47,212	0	0	0	Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	7,708,082	0	0	0	7,708,082	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,336,611	1,336,611	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,340,938	4,340,938	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429	425.225	Duke/Hermiston Contract Renegotiation	155,170	155,170	0	0	0	Accrued liability for deferred revenue related to a gas supply contract negotiation.
287430	505.125	Accrued Royalties	2,402	2,402	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287431	505.160	California Public Utility Commission Fee	9,108	9,108	0	0	0	Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.
287433	425.295	BPA Conservation Rate Credit	262,659	262,659	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435	105.154	Section 383 Capital Loss Carryforward	37,345	37,345	0	0	0	Capital loss carryforward for income tax purposes.
287437	- - - -	Net Operating Loss - State	57,983,785	57,983,785	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	1,245,069	1,245,069	0	0	0	Mining Related book-tax difference
287447	720.830	Western Coal Carrier FAS 106 Accrual	2,989,051	0	0	0	2,989,051	Accrued post-retirement liabilities pursuant to FASB Statement No. 106.
287448	505.180	Accrued Insurance Premium Tax	140,006	140,006	0	0	0	Accrued estimated liability for insurance premium taxes.
287449	- - - -	Net Operating Loss - State - (Federal Detriment)	(20,363,925)	(20,363,925)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479	105.221	Cholla Safe Harbor Lease (Tax Int. - Tax Rent)	36,873,792	0	0	36,873,792	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287480	105.241	Main Safe Harbor Lease (Tax Int. - Tax Rent + Book Depreciation)	1,104,319	0	0	1,104,319	0	Book-tax difference for Main-to-Midpoint transmission safe harbor lease agreement.
287482	205.025	PMI-Fuel Cost Adjustment	1,694,719	1,694,719	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287483	120.105	Willow Wind Account Receivable	37,066	37,066	0	0	0	Accrued liability related to a promissory note from a retail account.
287491	- - - -	Oregon BETC Credit Carryforward	3,231,605	3,231,605	0	0	0	Oregon state income tax credit carryforward.
287494	- - - -	Idaho ITC Carryforward	5,430,407	5,430,407	0	0	0	Idaho state income tax credit carryforward.
287499	- - - -	PMI Reclass Deferred Tax Assets	3,101,809	3,101,809	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287681	920.110	Bridger Coal Company Extraction Taxes Payable - PMI	2,888,983	2,888,983	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287706	610.000	Coal Mine Development - PMI	1,833,054	1,833,054	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287719	910.910	Bridger Coal Company Section 471 Adjustment - PMI	(606,187)	(606,187)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287720	610.100	PMI Development Cost Amortization	(2,595,360)	(2,595,360)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287721	610.115	PMI Overburden Removal	209,388	209,388	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287722	505.510	Vacation Accrual - PMI	308,565	308,565	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287723	205.411	Sec. 263A Inventory Change - PMI	2,072,872	2,072,872	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287725	920.100	Bridger Coal Company Reclamation Trust Earnings - PMI	20,385,287	20,385,287	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726	105.121	Book Depreciation - PMI	47,545,746	47,545,746	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287726	105.126	Tax Depreciation - PMI	(79,962,763)	(79,962,763)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
287735	910.905	Bridger Coal Company Underground Mine Cost Depletion	(274,384)	(274,384)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding			2	2	0	0	0	
Subtotal - p234			588,589,916	514,504,670	2,136,751	41,203,567	30,744,928	
Less FASB 109 Above if not separately removed			20,266,203	20,266,203	0	0	0	
Less FASB 106 Above if not separately removed			10,697,133	0	0	0	10,697,133	
Total			557,626,580	494,238,467	2,136,751	41,203,567	20,047,795	

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.

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

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

Account 281								
<b>Electric:</b>								
287960	-----	Accelerated Pollution Control Facilities Depreciation	(11,642,708)	0	0	(11,642,708)	0	Depreciation on pollution control facilities.
		Rounding	0	0	0	0	0	
		<b>Subtotal - p275</b>	(11,642,708)	0	0	(11,642,708)	0	
		<b>Less FASB 109 Above if not separately removed</b>	0	0	0	0	0	
		<b>Less FASB 106 Above if not separately removed</b>	0	0	0	0	0	
		<b>Total</b>	(11,642,708)	0	0	(11,642,708)	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

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

Schedule ADIT-282

Account 282								
<b>Electric:</b>								
287313	105.450	Non-ARO Liability - Regulatory Liability	296,327,967	296,327,967	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	18,468,374	0	0	18,468,374	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.115	Regulatory Adjustment: Depreciation Flow-Through	(90,342,493)	0	0	(90,342,493)	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120	Book Depreciation	1,349,717,391	0	0	1,349,717,391	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.122	Repair Deduction	(134,281,605)	0	0	(134,281,605)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(204,239,439)	0	0	(204,239,439)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.125	Tax Depreciation	(3,947,537,592)	0	0	(3,947,537,592)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.130	CIAC	187,886,502	0	0	187,886,502	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.137	Capitalized Depreciation	(12,089,303)	0	0	(12,089,303)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.140	Reimbursements	25,920,661	0	0	25,920,661	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.141	AFUDC	(187,467,826)	0	0	(187,467,826)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.142	Avoided Costs	143,869,912	0	0	143,869,912	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.146	Capitalization of Test Energy	1,457,691	0	0	1,457,691	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.147	§1031 Exchange	(172,941)	0	0	(172,941)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.148	Mine Safety Sec 179E Election -PPW	(412,943)	0	0	(412,943)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.152	Gain / (Loss) on Prop. Disposition	(68,239,822)	0	0	(68,239,822)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.165	Coal Mine Development	(4,647,554)	0	0	(4,647,554)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.170	Coal Mine Extension	(3,585,170)	0	0	(3,585,170)	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.175	Removal Costs	(123,657,508)	0	0	(123,657,508)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	105.185	ADR Repair Allowance	2,163,207	0	0	2,163,207	0	Book-tax basis difference that is generally allocable to all property, plant and equipment.
287605	105.470	Book Gain/Loss on Land Sales	887,533	0	0	887,533	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	320.210	R & E - Sec.174 Deduction	(11,524,824)	0	0	(11,524,824)	0	Book-tax difference that is generally allocable to all property, plant and equipment.
287605	-----	Reclass to Pollution Control Facilities Depreciation	11,642,708	0	0	11,642,708	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.



A		B	C	D	E	F	G
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
Form 1 Reference							
287608	105.220b Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,774,464)	0	0	(6,774,464)	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287608	105.220c Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,575,977	0	0	1,575,977	0	Book-tax difference for the Cholla generation plant safe harbor lease agreement.
287610	105.460 Non ARO - reclass to regulatory assets/liabilities	(296,327,967)	(296,327,967)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d ARO - reclass to ARO liabilities	(27,507,634)	(27,507,634)	0	0	0	Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.
287704	105.143 Basis Intangible Difference	(1,111)	0	0	(1,111)	0	Book-tax basis difference for the capitalization of interest for income tax purposes sepecifically related to hydro-licensing costs transferred to plant-in-service.
287740	110.200 Tax Percentage Depletion - Deduction	415,802	415,802	0	0	0	Mining Related book-tax difference.
287753	110.100 Book Cost Depletion - Addback	(6,538,228)	(6,538,228)	0	0	0	Mining Related book-tax difference.
287766	610.100N Amortization NOPAs 99-00 RAR	285,939	285,939	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287771	110.205 Tax Depletion-SRC	579,379	579,379	0	0	0	Mining Related book-tax difference.
287962	105.129 Fixed Assets - State Modification	49,526,656	0	0	49,526,656	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287963	105.129 Fixed Assets - State Modification (Federal Detriment)	(17,334,329)	0	0	(17,334,329)	0	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287648	100.120 FAS 109 Deferred Tax Asset	(278,277,839)	(278,277,839)	0	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
Rounding		2	2	0	0	0	
<b>Subtotal - p275</b>		(3,330,234,891)	(311,042,579)	0	(3,019,192,312)	0	
<b>Less FASB 109 Above if not separately removed</b>		(278,277,839)	(278,277,839)	0	0	0	
<b>Less FASB 106 Above if not separately removed</b>		0	0	0	0	0	
<b>Total</b>		(3,061,957,052)	(32,764,740)	0	(3,019,192,312)	0	

Instructions for Account 282:  
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or  
2. ADIT items related only to Transmission are directly assigned to Column D  
3. ADIT items related to Plant and not in Columns C & D are included in Column E  
4. ADIT items related to labor and not in Columns C & D are included in Column F  
5. Deferred income 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

Account 283							
Regulatory Assets:							
287571	415.702	Regulatory Asset - Lake Side Liq.	(381,444)	(381,444)	0	0	Regulatory asset related to state retail rates.
287573	415.873	Deferred Excess Net Power Costs - WA Hydro	(1,013,298)	(1,013,298)	0	0	Regulatory asset related to state retail rates.
287576	430.110	Regulatory Asset Balance Reclass	(2,730,357)	(2,730,357)	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577	415.820	Contra Pension Regulatory Asset MMT & CTG_OR	3,080,509	3,080,509	0	0	Regulatory asset related to state retail rates.
287578	415.821	Contra Pension Regulatory Asset MMT & CTG_WY	631,472	631,472	0	0	Regulatory asset related to state retail rates.
287579	415.822	Regulatory Asset - Pension MMT -UT	(752,277)	(752,277)	0	0	Regulatory asset related to state retail rates.
287580	415.823	Contra Pension Regulatory Asset CTG - UT	2,258,576	2,258,576	0	0	Regulatory asset related to state retail rates.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG_CA	275,307	275,307	0	0	Regulatory asset related to state retail rates.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	772,654	772,654	0	0	Regulatory asset related to state retail rates.
287584	415.827	Regulatory Asset - Post -Ret MMT -OR	(586,069)	(586,069)	0	0	Regulatory asset related to state retail rates.
287585	415.828	Regulatory Asset - Post -Ret MMT -WY	(117,133)	(117,133)	0	0	Regulatory asset related to state retail rates.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(740,248)	(740,248)	0	0	Regulatory asset related to state retail rates.

A		B	C	D	E	F	G	
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
287588	415.831	Regulatory Asset - Post - Ret MMT - CA	(52,328)	(52,328)	0	0	0	Regulatory asset related to state retail rates.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	(204,751)	(204,751)	0	0	0	Regulatory asset related to state retail rates.
287591	415.301	Environmental Costs - WA	246,726	246,726	0	0	0	Regulatory asset related to state retail rates.
287593	415.874	Deferred Excess Net Power Costs - WY	(6,108,109)	(6,108,109)	0	0	0	Regulatory asset related to state retail rates.
287596	415.892	Deferred Excess Net Power Costs - ID	(4,917,284)	(4,917,284)	0	0	0	Regulatory asset related to state retail rates.
287597	415.703	Goodnoe Hills Liquidation Damages - WY	(185,486)	(185,486)	0	0	0	Regulatory asset related to state retail rates.
287614	430.100	Demand Side Management Regulatory Assets	(2,432,945)	(2,432,945)	0	0	0	Regulatory asset related to state retail rates.
287634	415.300	Environmental Clean-up Accrual	(6,704,995)	(6,704,995)	0	0	0	Regulatory asset related to state retail rates.
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,804,313)	(2,804,313)	0	0	0	Regulatory asset related to state retail rates.
287639	415.510	WA Disallowed Colstrip #3-Write-off	(199,720)	(199,720)	0	0	0	Regulatory asset related to state retail rates.
287640	415.680	OR Deferred Intervenor Funding Grants	(14,073)	(14,073)	0	0	0	Regulatory asset related to state retail rates.
287642	105.4006	ARO Regulatory Assets	(13,007,690)	(13,007,690)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100	ID Deferred Intervenor Funding	(16,622)	(16,622)	0	0	0	Regulatory asset related to state retail rates.
287649	730.170	Regulatory assets - FAS 133	(184,933,427)	(184,933,427)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685	425.380	BPA Idaho Balancing Account	(1,019,076)	(1,019,076)	0	0	0	Regulatory asset related to state retail rates.
287728	415.800	RTO Grid West N/R Allowance for Doubtful	429,499	429,499	0	0	0	Regulatory asset related to state retail rates.
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(169,500,551)	(169,500,551)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,700,653)	(61,700,653)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	(96,389)	(96,389)	0	0	0	Regulatory asset related to state retail rates.
287760	415.896	Chehalis Plant Revenue Requirement - WA	(5,692,650)	(5,692,650)	0	0	0	Regulatory asset related to state retail rates.
287779	415.850	Unrecovered Plant-Powerdale	(735,527)	(735,527)	0	0	0	Regulatory asset related to state retail rates.
287781	415.870	Deferred Excess Net Power Costs-CA	(724,729)	(724,729)	0	0	0	Regulatory asset related to state retail rates.
287783	415.880	Deferred UT Independent Evaluation Fee	6,262	6,262	0	0	0	Regulatory asset related to state retail rates.
287784	415.900	OR SB 408 Recovery	(415,770)	(415,770)	0	0	0	Regulatory asset related to state retail rates.
287787	415.895	OR_RCAC Sep-Dec 07 Deferred	(239,074)	(239,074)	0	0	0	Regulatory asset related to state retail rates.
287789	415.804	RTO Grid West Notes Receivable - OR	27,395	27,395	0	0	0	Regulatory asset related to state retail rates.
287860	415.855	CA - January 2010 Storm Costs	(466,797)	(466,797)	0	0	0	Regulatory asset related to state retail rates.
287861	415.857	ID - Deferred Overburden Costs	(94,535)	(94,535)	0	0	0	Regulatory asset related to state retail rates.
287862	415.893	OR - MEHC Transition Service Costs	(1,126,863)	(1,126,863)	0	0	0	Regulatory asset related to state retail rates.
287864	415.852	Powerdale Decommissioning Reg Asset - ID	(115,662)	(115,662)	0	0	0	Regulatory asset related to state retail rates.
287865	415.853	Powerdale Decommissioning Reg Asset - OR	(187,105)	(187,105)	0	0	0	Regulatory asset related to state retail rates.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(323,262)	(323,262)	0	0	0	Regulatory asset related to state retail rates.
287867	415.856	Powerdale Decommissioning Reg Asset - WY	(13,052)	(13,052)	0	0	0	Regulatory asset related to state retail rates.
287868	415.858	WY - Deferred Overburden Costs	(252,712)	(252,712)	0	0	0	Regulatory asset related to state retail rates.

A		B	C	D	E	F	G	
Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
287869	415.859	WY Deferred Advertising Costs	(19,810)	(19,810)	0	0	0	Regulatory asset related to state retail rates.
287870	415.865	Reg Asset - Utah Major Plant Additions	(5,967,613)	(5,967,613)	0	0	0	Regulatory asset related to state retail rates.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(86,005)	(86,005)	0	0	0	Regulatory asset related to state retail rates.
287872	720.841	Tax Adj on Post-Retirement Benefits CA	(145,516)	(145,516)	0	0	0	Regulatory asset related to state retail rates.
287873	720.842	Tax Adj on Post-Retirement Benefits ID	(311,193)	(311,193)	0	0	0	Regulatory asset related to state retail rates.
287874	720.843	Tax Adj on Post-Retirement Benefits OR	(1,697,033)	(1,697,033)	0	0	0	Regulatory asset related to state retail rates.
287875	720.844	Tax Adj on Post-Retirement Benefits UT	(2,235,788)	(2,235,788)	0	0	0	Regulatory asset related to state retail rates.
287876	720.845	Tax Adj on Post-Retirement Benefits WA	(427,553)	(427,553)	0	0	0	Regulatory asset related to state retail rates.
287877	720.846	Tax Adj on Post-Retirement Benefits WY	(814,639)	(814,639)	0	0	0	Regulatory asset related to state retail rates.
287879	415.898	Deferred Coal Costs - Naughton Contract Settlement	(3,133,585)	(3,133,585)	0	0	0	Regulatory asset related to state retail rates.
287880	415.897	Reg Asset MEHC Transition Service Costs - CA	(84,544)	(84,544)	0	0	0	Regulatory asset related to state retail rates.
287881	415.705	Reg Asset - Tax Rev Req Adj - WY	(37,934)	(37,934)	0	0	0	Regulatory asset related to state retail rates.
287882	415.876	Deferred Excess Net Power Costs - OR	(1,338,184)	(1,338,184)	0	0	0	Regulatory asset related to state retail rates.
287942	430.112	Reg Asset - Other - Balance Reclass	(77,996)	(77,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	Reg Asset Federal Interest Expense-UT	(548,357)	(548,357)	0	0	0	Regulatory asset related to state retail rates.
287945	720.840	Reg Asset Tax Adj on Post Retirement Benefits - Gross	9,578	9,578	0	0	0	Regulatory asset related to state retail rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID	82,382	82,382	0	0	0	Regulatory asset related to state retail rates.
287948	415.502	Cholla Plant Transaction Costs - APS Amortization - OR	134,449	134,449	0	0	0	Regulatory asset related to state retail rates.
287949	415.503	Cholla Plant Transaction Costs - APS Amortization - WA	242,364	242,364	0	0	0	Regulatory asset related to state retail rates.
287961	430.115	Reg Asset Federal Interest Expense-WY	(141,228)	(141,228)	0	0	0	Regulatory asset related to state retail rates.
287964	100.120	FAS 109 Deferred Tax Asset	(170,202,940)	(170,202,940)	0	0	0	Deferred income tax associated with their regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
<b>Other:</b>								
287575	425.125	Deferred Coal Cost - Arch Settlement	(23,919)	(23,919)	0	0	0	Mining Related book-tax difference.
287653	425.250	TGS Buyout	(53,341)	(53,341)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287656	425.280	Joseph Settlement	(369,306)	(369,306)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement.
287661	425.360	Hermiston Swap	(1,666,992)	(1,666,992)	0	0	0	Asset accrued for a deferred expense related to a termination fee related to the acquisition of an interest in a generating plant.
287662	210.100	Prepaid Taxes - OR PUC	(169,910)	(169,910)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	Prepaid Taxes - UT PUC	(637,551)	(637,551)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(72,093)	(72,093)	0	0	0	Asset accrued for prepaid commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(1,431,721)	(1,431,721)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	Post Merger Loss-Reacquisition Debt - Addback	(4,344,154)	(4,344,154)	0	0	0	Asset accrued for reacquired debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	Prepaid Taxes - Property Taxes	(7,448,212)	0	0	(7,448,212)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	RTO Grid West Note Receivable - w/o - WA	(8,907)	(8,907)	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310	N. Umpqua Settlement Agreement	(10,226,891)	(10,226,891)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of FERC licenses.
287770	120.205	Trapper Mining Stock Basis	(1,272,609)	(1,272,609)	0	0	0	Mining Related book-tax difference: Trapper Mine
287772	505.800	Slate Tax Deduction on Fed TR	(322)	(322)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(39,826)	0	0	(39,826)	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287921	505.501	Federal Benefit of Federal Interest - IRHI	(675,512)	(675,512)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.

A		B	C	D	E	F	G
Description		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
Form 1 Reference							
287922	505.502 Federal Benefit of State Interest - IRHI	19,055	19,055	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923	505.805 Federal Benefit of State Tax - IRHI	(507,701)	(507,701)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287924	505.503 State Benefit of Federal Interest - IRHI	(87,621)	(87,621)	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287925	505.504 State Benefit of State Interest - IRHI	2,469	2,469	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926	505.810 Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287990	- - - - - PMI Deferred Tax Reclass to DTA	(3,101,809)	(3,101,809)	0	0	0	Mining Related book-tax difference: Pacific Minerals, Inc.
Rounding		13	13	0	0	0	
<b>Subtotal - p277</b>		<b>(680,518,898)</b>	<b>(673,030,860)</b>	<b>0</b>	<b>(7,448,212)</b>	<b>(39,826)</b>	
<b>Less FASB 109 Above if not separately removed</b>		<b>(170,202,940)</b>	<b>(170,202,940)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Less FASB 106 Above if not separately removed</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>		<b>(510,315,958)</b>	<b>(502,827,920)</b>	<b>0</b>	<b>(7,448,212)</b>	<b>(39,826)</b>	

Instructions for Account 283:  
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or  
2. ADIT items related only to Transmission are directly assigned to Column D  
3. ADIT items related to Plant and not in Columns C & D are included in Column E  
4. ADIT items related to labor and not in Columns C & D are included in Column F  
5. Deferred income 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  
Current Year

Line	Description	Reference	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	0	(3,196,650,665)	0	
2	ADIT-281	Sch. 281 Below	0	(164,676,925)	0	
3	ADIT-283	Sch. 283 Below	0	(5,821,396)	(2,144,818)	
4	ADIT-190	Sch. 190 Below	1,555,319	40,763,074	20,259,781	
5	<b>Subtotal ADIT</b>	Sum (Lines 1 to 4)	<b>1,555,319</b>	<b>(3,325,785,912)</b>		<b>18,114,963</b>
6	Wages & Salary Allocator	Appendix A, Line 5			7.2028%	
7	Net Plant Allocator	Appendix A, Line 14		23.4199%		
8	<b>Sub-total Transmission Related ADIT</b>	Line 4 * Allocator	<b>1,555,319</b>	<b>(778,895,133)</b>	<b>1,304,790</b>	
9	<b>Total Transmission ADIT</b>	Sum(Cols. D,E,F)				<b>(776,035,025)</b> Enter as negative Appendix A, line 41.

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

Schedule ADIT-190

Description	A Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)
<b>Account 190</b>							
<b>Employee Benefits</b>							
287323	505.400 Bonus Liability - Electric - Cash Basis (2.5 months)	86,728	0	0	0	86,728	Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive)
287324	720.200 Deferred Compensation Accrual - Cash Basis	3,570,540	0	0	0	3,570,540	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	6,688	0	0	0	6,688	Severance accruals related to regular employment downsizing.
287327	720.300 Pension / Retirement Accrual - Cash Basis	898,220	898,220	0	0	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 months)	15,031,707	0	0	0	15,031,707	Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
287413	720.550 Accrued CIC Severance	(9,806)	0	0	0	(9,806)	Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287460	720.800 FAS 158 Pension Liability	97,302,298	97,302,298	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	70,512,178	70,512,178	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	22,188,811	22,188,811	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
<b>FAS 133 Derivatives:</b>							
287336	730.120 FAS 133 Derivatives - noncurrent	23,521,133	23,521,133	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287434	730.110 FAS 133 Derivatives - Current	76,363,115	76,363,115	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
<b>Regulatory Liabilities:</b>							
287250	705.301 Regulatory Liability - OR 2010 Protocol Deferral	922,826	922,826	0	0	0	Regulatory liability used to record the Oregon allocated amount of the change in jurisdictional allocation methodology from Revised Protocol to 2010 Protocol.
287251	705.500 Regulatory Liability - Powerdale Decommission Costs Giveback - UT	205,252	205,252	0	0	0	Regulatory liability used to record the Utah allocated difference in estimated Powerdale Decommissioning Costs between rate cases which the company is required to pass through to customers.
287252	705.263 Regulatory Liability - Sale of RECs - WA	6,570,580	6,570,580	0	0	0	Regulatory liability used to record the Washington allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287253	705.400 Regulatory Liability - OR Injuries & Damages Reserve	70,723	0	0	70,723	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451 Regulatory Liability - OR Property Insurance Reserve	1,127,790	0	0	1,127,790	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess.
287257	705.453 Regulatory Liability - ID Property Insurance Reserve	33,477	0	0	33,477	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess.
287258	705.454 Regulatory Liability - UT Property Insurance Reserve	(259,328)	0	0	(259,328)	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess.
287259	705.455 Regulatory Liability - WY Property Insurance Reserve	103,136	0	0	103,136	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess.
287262	100.100 Regulatory Liability - ITC	6,426,477	6,426,477	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287267	415.704 Regulatory Liability - Tax Revenue Adjustment - UT	23,414	23,414	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns. Utah Docket No. 09-035-23.
287271	705.336 Regulatory Liability - Sale of Renewable Energy Credits - UT	9,102,762	9,102,762	0	0	0	Regulatory liability used to record the Utah allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287272	705.337 Regulatory Liability - Sale of Renewable Energy Credits - WY	0	0	0	0	0	Regulatory liability used to record the Wyoming allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.
287274	705.261 Regulatory Liability - Sale of Renewable Energy Credit - OR	965,497	965,497	0	0	0	Regulatory liability used to record the Oregon allocated gain from the sale of renewable energy credits which the company is required to pass through to customers.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287277	605.101	Trojan Unrecovered Plant - WA	0	0	0	0	0 Regulatory liability associated with the write-down of remaining Washington allocated investment in the Trojan nuclear plant. Washington Docket No. UE-991832.
287278	605.102	Trojan Unrecovered Plant - OR	1	1	0	0	0 Regulatory liability associated with the write-down of certain Oregon allocated investment in the Trojan nuclear plant.
287284	610.147	Reg Liability - Other - Balance Reclass	519,176	519,176	0	0	0 Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287285	610.148	Reg Liability - Def NPC Balance Reclass	225,897	225,897	0	0	0 Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287288	415.804	Reg Liability - RTO GRID West Note Receivable - OR	172,566	172,566	0	0	0 Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).
287291	705.300	Regulatory Liability - Deferred Benefit Arch Settlement	(1)	(1)	0	0	0 Regulatory liability used to record amounts from a settlement agreement between PacifiCorp and Arch Coal Sales Company (Arch) pending a determination for state rate-making purposes.
287292	705.305	Regulatory Liability-CA Gain on Sale of Asset	0	0	0	0	0 Regulatory liability established to record California allocated gains on sale of utility property which the company is required to pass through to customers.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	882,055	882,055	0	0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liability Consolidation Account	73,083	73,083	0	0	0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287309	705.200	Oregon Gain on Sale	15,336	15,336	0	0	0 Regulatory liability established to record Oregon allocated gains on sale of utility property which the company is required to pass through to customers.
287312	105.400c	ARO Regulatory Liabilities	3,011,323	3,011,323	0	0	0 Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287314	415.700	Regulatory liability BPA Oregon balancing account	1,023,941	1,023,941	0	0	0 Regulatory liability established as a balancing account for a pass-through benefit to Oregon customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287316	715.720	Regulatory liability BPA Washington balancing account	658,701	658,701	0	0	0 Regulatory liability established as a balancing account for a pass-through benefit to Washington customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287320	910.560	SMUD Revenue Imputation	2,573,891	2,573,891	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.
287374	100.105	Income Tax WA Flow-through	1,269,236	1,269,236	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287389	610.145	Reg Liability - DSM Balance Reclass	2,877,427	2,877,427	0	0	0 Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0 Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).  Note: This is a reclass from SAP account 287728.
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	0	0	0 Regulatory asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287440	415.806	RTO Grid West Notes Receivable - ID	51,541	51,541	0	0	0 Regulatory asset established for the recovery of the Idaho allocated portion of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287441	605.100	Trojan Unrecovered Plant & Decommissioning Costs	1,917,975	1,917,975	0	0	0 Regulatory asset/liability established for unrecovered plan and decommissioning associated with the Trojan nuclear plant which was closed in 1992.
287442	610.135	SB 1149 Costs	371,862	371,862	0	0	0 Regulatory asset established for incremental costs associated with the implementation of the open access option prescribed by Oregon Senate Bill 1149.
287445	610.142	Regulatory Liability - UT Home Energy Lifeline	22,976	22,976	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	Regulatory Liability - WA Low Energy Program	177,101	177,101	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	Regulatory Liability-Blue Sky Program OR	675,684	675,684	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	Regulatory Liability-Blue Sky Program WA	41,697	41,697	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	Regulatory Liability-Blue Sky Program CA	21,598	21,598	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	Regulatory Liability-Blue Sky Program UT	663,492	663,492	0	0	0 Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	Regulatory Liability-Blue Sky Program ID	6,254	6,254	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	Regulatory Liability-Blue Sky Program WY	54,208	54,208	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.
<b>Other Deferred Assets:</b>							
137807	- - - -	Current deferred federal tax correction benefit of interest	(60,346)	(60,346)	0	0	0 Current federal benefit of interest on corrections.
137827	- - - -	Current deferred state tax correction benefit of interest	(7,828)	(7,828)	0	0	0 Current state benefit of interest on corrections.
287242	505.501	Federal Benefit of Federal Interest - IRHI	(550,508)	(550,508)	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.  Note: The balance and activity of this account were previously in SAP Account 287921.
287243	505.502	Federal Benefit of State Interest - IRHI	46,437	46,437	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.  Note: The balance and activity of this account were previously in SAP Account 287922.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287244	505.805	Federal Benefit of State Tax - IRHI	(514,620)	(514,620)	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287923.
287245	505.503	State Benefit of Federal Interest - IRHI	(71,413)	(71,413)	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287924.
287246	505.504	State Benefit of State Interest - IRHI	6,018	6,018	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs. Note: The balance and activity of this account were previously in SAP Account 287925.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	1,275,683	1,275,683	0	0	0 Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.6.
287248	415.838	Frozen MTM	8,916,804	8,916,804	0	0	0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM	63,190,783	63,190,783	0	0	0 Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287269	-----	Colorado Tax Credit Carryforward	191,069	191,069	0	0	0 Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(1,256,915)	(1,256,915)	0	0	0 Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	36,826	0	0	0	36,826 Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,870	324,870	0	0	0 Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	272,365	272,365	0	0	0 Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	241,437	241,437	0	0	0 California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	24,774	24,774	0	0	0 Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River Settlement Agreement	243,859	243,859	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	0	0	0	0	0 Accrued liability used to defer credits for book purposes that are received from Citibank in connection with PacifiCorp's use of the Citibank One Card. The credits from Citibank are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287321	100.100	ITC	11,904,894	11,904,894	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2). Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287337	715.105	MCI Fiber Optic Ground Wire Lease	212,075	212,075	0	0	0 Accrued liability for paid, but unearned lease revenue. The lease revenue is recognized ratably over the annual service agreement period.
287338	415.110	Def Regulatory Asset-Transmission Service Deposit	557,168	0	557,168	0	0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287339	105.400a	FAS 143 ARO Liability	44,324,123	44,324,123	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	5,515,134	5,515,134	0	0	0 Accrued liability established to reserve for accounts receivable for which collection is not expected.
287341	910.530	Injuries and Damages Accrual - Cash Basis	2,075,160	0	0	2,075,160	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	163,197	0	163,197	0	0 Accrued prepayment from the Eugene Water & Electric Board for the use of transmission facilities in the Foote Creek area of Wyoming.
287344	715.800	Redding Contract - Prepaid	834,954	0	834,954	0	0 Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amortization of Write-off	806,637	806,637	0	0	0 Accrued estimated liability for distribution projects that are estimated to not be recovered.
287349	505.100	Energy West Accrued Liabilities	232,289	232,289	0	0	0 Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	1,691,552	1,691,552	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	4,783,494	4,783,494	0	0	0 Accrued liability for estimated reserves for environmental remediation related to certain operating facilities.
287370	425.215	Unearned Joint Use Pole Contact Revenue	1,390,680	1,390,680	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287373	910.580	Wasatch workers comp reserve	1,537,098	0	0	1,537,098	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.
287391	425.320	Umpqua Settlement Agreement	9,725,505	9,725,505	0	0	0 Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	5,974,717	5,974,717	0	0	0 Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allow - PSU Call Center	28,936	28,936	0	0	0 Accrued liability associated with deferred revenue for construction allowances provided by a landlord for a lease of 15 years. The deferred revenue account will be amortized using a straight line method over the term of the renewal agreement through 7/2013.
287399	920.150	FAS 112 Book Reserve - Postemployment Benefits	8,561,993	8,561,993	0	0	0 Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,288,612	1,288,612	0	0	0 Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,443,836	4,443,836	0	0	0 Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287429	425.225	Duke/Hermiston Contract Renegotiation	0	0	0	0	0 Accrued liability for deferred revenue related to a gas supply contract negotiation. The deferred revenue is being recognized over the life of the contract.
287430	505.125	Accrued Royalties	79,311	79,311	0	0	0 Accrued liability for royalty payments to the Mineral Management Service on coal production.
287431	505.160	California Public Utility Commission Fee	9,108	9,108	0	0	0 Accrued liability for monthly fee collected through customer bills awaiting quarterly remittance.

Description	Form 1 Reference	G						Justification (SUMMARIES)	
		B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related			
287433	425.295	BPA Conservation Rate Credit	0	0	0	0	0	0	Accrued liability for a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
287437	-----	Net Operating Loss - State	73,214,708	73,214,708	0	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	2,263,079	2,263,079	0	0	0	0	Book-tax difference made to reflect the difference between the book and tax cost of coal inventory.
287447	720.830	Western Coal Carrier FAS 106 Accrual	3,403,476	0	0	0	3,403,476	0	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287448	505.180	Accrued Insurance Premium Tax	0	0	0	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.
287449	-----	Net Operating Loss - State - (Federal Detriment)	(25,720,475)	(25,720,475)	0	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287479	105.221	Cholla Safe Harbor Lease (Tax Int. - Tax Rent)	37,612,116	0	0	37,612,116	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287480	105.241	Malin Safe Harbor Lease (Tax Int. - Tax Rent + Book Depreciation)	0	0	0	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and British Petroleum for a 500Kv transmission line running from Malin, Oregon to Midpoint, Idaho.
287482	205.025	PMI-Fuel Cost Adjustment	1,466,676	1,466,676	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287483	120.105	Willow Wind Account Receivable	0	0	0	0	0	0	Accrued liability related to a promissory note from Willow Wind Organic Farm. For book purposes, income will be recorded as payments are received.
287491	-----	Oregon BETC Credit Carryforward	5,176,101	5,176,101	0	0	0	0	Oregon state income tax credit carryforward.
287494	-----	Idaho ITC Carryforward	8,318,447	8,318,447	0	0	0	0	Idaho state income tax credit carryforward.
287807	-----	Non-current Deferred Federal Tax corrections	(50,952)	(50,952)	0	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-current Deferred Federal Tax uncertain positions	2,499,908	2,499,908	0	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-current Deferred State Tax corrections	(6,609)	(6,609)	0	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-current Deferred State Tax uncertain positions	324,274	324,274	0	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			2	2	0	0	0	0	
Subtotal - p234			639,645,757	573,664,107	1,555,319	40,763,074	23,663,257		
Less FASB 109 Above if not separately removed			19,600,607	19,600,607	0	0	0	0	
Less FASB 106 Above if not separately removed			3,403,476	0	0	0	3,403,476	0	
Total			616,641,674	554,063,500	1,555,319	40,763,074	20,259,781		

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

Account 281									
Electric:									
287960	-----	Accelerated Pollution Control Facilities Depreciation	(164,676,925)	0	0	(164,676,925)	0	0	Depreciation on pollution control facilities.
Rounding			0	0	0	0	0	0	
Subtotal - p275			(164,676,925)	0	0	(164,676,925)	0	0	
Less FASB 109 Above if not separately removed			0	0	0	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	0	
Total			(164,676,925)	0	0	(164,676,925)	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

PacifiCorp

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

Schedule ADIT-282

Account 282									
Electric:									
287313	105.450	Non-ARO Liability - Regulatory Liability	296,235,611	296,235,611	0	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	26,760,473	0	0	26,760,473	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(93,192,367)	0	0	(93,192,367)	0	0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.120	Book Depreciation	1,586,300,822	0	0	1,586,300,822	0	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(193,848,530)	0	0	(193,848,530)	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.



A		B		C		D		E		F		G			
Description		Form 1 Reference		Total Company		Gas, Prod, Dist Or Other Related		Transmission Related		Plant Related		Labor Related		Justification (SUMMARIES)	
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(202,396,404)		0		0		(202,396,404)		0		0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.	
287605	105.125	Tax Depreciation	(4,416,315,671)		0		0		(4,416,315,671)		0		0	Book-tax difference for tax depreciation.	
287605	105.130	CIAC	201,528,845		0		0		201,528,845		0		0	Book-tax basis difference related to contributions in aid of construction.	
287605	105.135	Safe Harbor Lease Rate Differential	236,782		0		0		236,782		0		0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State)	
287605	105.137	Capitalized Depreciation	(14,032,624)		0		0		(14,032,624)		0		0	Book-tax basis difference for the capitalization of vehicle depreciation.	
287605	105.140	Reimbursements	29,433,140		0		0		29,433,140		0		0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.	
287605	105.141	AFUDC	(213,558,794)		0		0		(213,558,794)		0		0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.	
287605	105.142	Avoided Costs	162,727,373		0		0		162,727,373		0		0	Book-tax basis difference for the capitalization of interest for income tax purposes.	
287605	105.146	Capitalization of Test Energy	1,457,691		0		0		1,457,691		0		0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.	
287605	105.147	§1031 Exchange	(172,878)		0		0		(172,878)		0		0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."	
287605	105.148	Mine Safety Sec 179E Election -PPW	(425,658)		0		0		(425,658)		0		0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.	
287605	105.152	Gain / (Loss) on Prop. Disposition	(80,569,421)		0		0		(80,569,421)		0		0	Book-tax difference related to the disposition of capital assets.	
287605	105.165	Coal Mine Development	(4,718,806)		0		0		(4,718,806)		0		0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.	
287605	105.170	Coal Mine Extension	(4,708,345)		0		0		(4,708,345)		0		0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.	
287605	105.175	Removal Costs	(152,423,114)		0		0		(152,423,114)		0		0	Book-tax difference for removal costs, which are applied to the depreciation/depletion reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.	
287605	105.185	ADR Repair Allowance	0		0		0		0		0		0	Book-tax basis difference for repair costs for certain vintage transmission & distribution assets which are capitalized for book purposes. Through an annual election these costs are deductible in the period paid and incurred for income tax purposes.	
287605	105.470	Book Gain/Loss on Land Sales	635,158		0		0		635,158		0		0	Book-tax difference related to land sales.	
287605	320.210	R & E - Sec.174 Deduction	(11,920,942)		0		0		(11,920,942)		0		0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.	
287605	-----	Reclass to Pollution Control Facilities Depreciation	164,676,925		0		0		164,676,925		0		0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.	
287608	105.220b	Cholla Safe Harbor Lease (Amortization of SHL Gain)	(6,236,095)		0		0		(6,236,095)		0		0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.	
287608	105.220c	Cholla Safe Harbor Lease NOPA (Lease Amortization)	1,538,892		0		0		1,538,892		0		0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.	
287610	105.460	Non ARO - reclass to regulatory assets/liabilities	(296,235,611)	(296,235,611)		0	0		0		0		0	Regulatory liability related to removal costs.	
287610	105.400d	ARO - reclass to ARO liabilities	(28,755,115)	(28,755,115)		0	0		0		0		0	Book-tax difference related to Asset Retirement Obligations recorded for book purposes pursuant to FASB Statement No. 143.	
287704	105.143	Basis Intangible Difference	(912,329)		0		0		(912,329)		0		0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.	
287740	110.200	Tax Percentage Depletion - Deduction	315,606	315,606		0	0		0		0		0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.	
287753	110.100	Book Cost Depletion - Addback	(5,916,860)	(5,916,860)		0	0		0		0		0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.	
287766	610.100N	Amortization NOPAs 99-00 RAR	263,758	263,758		0	0		0		0		0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.	
287771	110.205	Tax Depletion-SRC	517,586	517,586		0	0		0		0		0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.	
287962	105.129	Fixed Assets - State Modification	37,054,173		0		0		37,054,173		0		0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.	
287963	105.129	Fixed Assets - State Modification (Federal Detriment)	(12,968,961)		0		0		(12,968,961)		0		0	Federal income tax benefit of the state tax adjustment made to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.	
287648	100.120	Income Tax Property Flow-through	(275,427,966)	(275,427,966)		0	0		0		0		0	Accounting adjustment to record the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.	
Rounding			2	2		0	0		0		0		0		
Subtotal - p275			(3,505,053,654)	(309,002,989)		0	0		(3,196,050,665)		0		0		
Less FASB 109 Above if not separately removed			(275,427,966)	(275,427,966)		0	0		0		0		0		
Less FASB 106 Above if not separately removed			0	0		0	0		0		0		0		
Total			(3,229,625,688)	(33,575,023)		0	0		(3,196,050,665)		0		0		

Instructions for Account 282:  
 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.

Description	Form 1 Reference	B Total Company	C Gas, Prod, Dist Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification (SUMMARIES)	
<b>PacifiCorp</b>								
<b>Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet</b>								
<b>Schedule ADIT-283</b>								
<b>Account 283</b>								
<b>Regulatory Assets:</b>								
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,480)	(12,480)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287571	415.702	Regulatory Asset - Lake Side Liq.	(370,848)	(370,848)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287573	415.873	Deferred Excess Net Power Costs - WA Hydro	(309,941)	(309,941)	0	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(2,877,427)	(2,877,427)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287577	415.820	Contra Pension Regulatory Asset MMT & CTG_OR	2,695,444	2,695,444	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287578	415.821	Contra Pension Regulatory Asset MMT & CTG_WY	0	0	0	0	0	Regulatory asset associated with the Wyoming allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287579	415.822	Regulatory Asset_Pension MMT-UT	(644,809)	(644,809)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287580	415.823	Contra Pension Regulatory Asset CTG - UT	0	0	0	0	0	Regulatory asset established for the Utah allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG_CA	244,193	244,193	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287582	415.825	Contra Pension Regulatory Asset CTG - WA	386,327	386,327	0	0	0	Regulatory asset established for the Washington allocated share of a pension curtailment gain transitional adjustment recorded in December 2008.
287584	415.827	Regulatory Asset - Post-Ret MMT-OR	(512,810)	(512,810)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287585	415.828	Regulatory Asset - Post-Ret MMT-WY	0	0	0	0	0	Regulatory asset established for the Wyoming allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(634,498)	(634,498)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	Regulatory Asset - Post - Ret MMT -CA	(46,458)	(46,458)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287590	415.840	Regulatory Asset-Deferred OR Independent Evaluator Fees	72,825	72,825	0	0	0	Regulatory asset established for the Oregon allocated share of evaluator fees and costs related to a request for proposal for new generation.
287591	415.301	Environmental Costs - WA	284,741	284,741	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287593	415.874	Deferred Excess Net Power Costs - WY	(13,545,486)	(13,545,486)	0	0	0	Regulatory asset established for recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287596	415.892	Deferred Excess Net Power Costs - ID	(8,827,859)	(8,827,859)	0	0	0	Regulatory asset established for recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287597	415.703	Goodnoe Hills Liquidation Damages - WY	(177,421)	(177,421)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287614	430.100	Demand Side Management Regulatory Assets	1,231,174	1,231,174	0	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287634	415.300	Environmental Clean-up Accrual	(8,434,207)	(8,434,207)	0	0	0	Regulatory asset established to record costs incurred for environmental clean-up, which are amortized over a ten-year period for state regulatory purposes.
287635	415.500	Cholla Plant Transaction Costs-APS Amortization	(2,378,341)	(2,378,341)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287639	415.510	WA Disallowed Colstrip #3-Write-off	(179,915)	(179,915)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287640	415.680	OR Deferred Intervenor Funding Grants	(131,176)	(131,176)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287642	105.400b	ARO Regulatory Assets	(18,580,331)	(18,580,331)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287647	425.100	ID Deferred Intervenor Funding	(22,277)	(22,277)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287649	730.170	Regulatory assets - FAS 133	(99,884,246)	(99,884,246)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287685	425.380	BPA Idaho Balancing Account	(491,372)	(491,372)	0	0	0	Regulatory asset established for the Idaho allocated portion of a now suspended program whereby the company received monthly payments from Bonneville Power Administration (BPA) for conservation and renewable projects.
287728	415.800	RTO Grid West N/R Allowance for Doubtful	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).
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(216,744,992)	(216,744,992)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	Regulatory Asset - FAS 158 Post Ret. Liability.	(61,214,543)	(61,214,543)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287747	705.240	CA-(CARE) California Alternative Rate for Energy Program	90,184	90,184	0	0	0	Regulatory asset established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287760	415.896	Chehalis Plant Revenue Requirement - WA	(4,554,120)	(4,554,120)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287779	415.850	Unrecovered Plant-Powderdale	(841,418)	(841,418)	0	0	0	Regulatory asset established for the unrecovered portion of the Powderdale hydroelectric generating facility and decommissioning costs. The Powderdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287781	415.870	(799,664)	(799,664)	0	0	0	Regulatory asset established for recoverable net power costs in California pursuant to an energy cost adjustment clause.
287783	415.880	(28,744)	(28,744)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287784	415.900	(2,621,620)	(2,621,620)	0	0	0	Regulatory asset established for an Oregon law that requires the recovery or refund of the difference between taxes collected in rates and taxes paid to units of government as defined by the statute and its administrative rules.
287787	415.895	3,346	3,346	0	0	0	Regulatory asset established for the Oregon renewable resource adjustment clause which allows costs incurred for compliance with a renewable portfolio standard to be recoverable through rates.
287789	415.804	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).
287860	415.855	(25,045)	(25,045)	0	0	0	Regulatory asset established for the California allocated portion of storm costs incurred during a January 2010 weather event.
287861	415.857	(66,813)	(66,813)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287862	415.893	(346,305)	(346,305)	0	0	0	Regulatory asset established for the Oregon portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287863	415.851	(12,550)	(12,550)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to California. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	(80,730)	(80,730)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Idaho. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287865	415.853	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Oregon. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287866	415.854	(242,446)	(242,446)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Washington. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287867	415.856	0	0	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs allocable to Wyoming. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287868	415.858	(185,200)	(185,200)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287869	415.859	0	0	0	0	0	Regulatory assets established to record advertising costs associated with educating Wyoming customers on rate design.
287870	415.865	0	0	0	0	0	Regulatory asset established for a Utah order approving rate recovery on several major plant additions, but for which the rate effective date was delayed.
287871	415.866	(482,147)	(482,147)	0	0	0	Regulatory asset established for costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287872	720.841	(97,011)	(97,011)	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	(233,395)	(233,395)	0	0	0	Regulatory asset established for the Idaho allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287874	720.843	(1,697,033)	(1,697,033)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	(1,639,578)	(1,639,578)	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287876	720.845	0	0	0	0	0	Regulatory asset established for the Washington allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	(636,591)	(636,591)	0	0	0	Regulatory asset established for the Wyoming allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287878	415.406	(25,725,943)	(25,725,943)	0	0	0	Regulatory asset established for the Utah allocated portion of deferred net power costs under the Utah Public Service Commission's energy cost adjustment mechanism (ECAM).
287879	415.898	(2,611,321)	(2,611,321)	0	0	0	Regulatory asset established for a payment made by PacifiCorp related to an amended and restated coal supply agreement, which will be amortized over the life of the agreement.
287880	415.897	(16,909)	(16,909)	0	0	0	Regulatory asset established for the California portion of employee severance costs incurred during the transition of PacifiCorp's ownership under MidAmerican Energy Holdings Company.
287881	415.705	(26,767)	(26,767)	0	0	0	Commission authorized regulatory asset/liability for the difference between revenue requirement calculated using estimates for a certain tax deduction and revenue requirement calculated using the amounts actually filed in the company's income tax returns.
287882	415.876	23,314	23,314	0	0	0	Regulatory asset established for recoverable net power costs in Oregon pursuant to a power cost adjustment mechanism.
287883	430.116	(103,000)	(103,000)				Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustainable portion of the repair deduction.
287884	415.867	93,493	93,493				Regulatory asset established for recovery of the California portion of solar photovoltaic installations on new and existing homes and businesses.
287886	415.837	(70,949,066)	(70,949,066)				Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887	415.881	6,314	6,314				Regulatory liability established for the portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287888	415.882	(258,576)	(258,576)				Regulatory liability established for the portion of Washington renewable energy credits included in rates that differ from actual renewable energy credits for the period of January 2009 through March 2011.

A		B	C	D	E	F	G
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)
287899	415.883	196,269	196,269				Regulatory liability established for the portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits for the period of December 2010 through November 2011.
287942	430.112	(519,176)	(519,176)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287943	430.113	(225,897)	(225,897)	0	0	0	Reclass of deferred net power costs - regulatory assets/liabilities that have flipped to debit/credit balances.
287944	430.114	(748,631)	(748,631)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287945	720.840	0	0	0	0	0	Regulatory asset established for the recovery of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287947	415.501	69,868	69,868	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	114,026	114,026	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	205,550	205,550	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287961	430.115	(201,647)	(201,647)	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Wyoming rates.
287964	100.120	(168,459,871)	(168,459,871)	0	0	0	Deferred income tax associated with the regulatory asset related to tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.  Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
<b>Other:</b>							
287575	425.125	1	1	0	0	0	Asset accrued for a settlement gain which included a new coal supply agreement. Settlement gain is being amortized over a three-year period.
287653	425.250	(47,469)	(47,469)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287656	425.280	(317,169)	(317,169)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287661	425.360	(1,601,833)	(1,601,833)	0	0	0	Asset accrued for a deferred expense related to a termination fee incurred by PacifiCorp when it acquired a 50% interest in the Hermiston generating plant. For book purposes, the cost is being amortized over the remaining life of the plant.
287662	210.100	(274,102)	(274,102)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287664	210.120	(875,924)	(875,924)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	(90,033)	(90,033)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287669	210.180	(1,539,154)	(1,539,154)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287675	740.100	(3,672,481)	(3,672,481)	0	0	0	Asset accrued for required debt, amortized for book purposes over the remaining life of the original issuance, or over the life of the new issuance if the original issuance was refinanced.
287708	210.200	(5,821,396)	0	0	(5,821,396)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287737	415.803	0	0	0	0	0	Asset established for the recovery of costs incurred to explore the organization Grid West, an RTO (regional transmission organization).
287750	425.310	(9,737,231)	(9,737,231)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287770	120.205	(1,610,936)	(1,610,936)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287772	505.800	(15,723)	(15,723)	0	0	0	Book-tax difference associated with the timing of deductible state income taxes.
287859	910.935	0	0	0	0	0	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	(2,943,377)	(2,943,377)	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and Amoco for the 500 Kv Transmission line running from Malin, OR to Midpoint, ID.
287891	505.180	(129,991)	(129,991)	0	0	0	Accrued estimated liability for insurance premium taxes related to the company's captive insurance premiums.  Note: The balance and activity of this account were previously in SAP Account 287921.
287921	505.501	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287922	505.502	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287923	505.805	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.

A		B	C	D	E	F	G	
Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification (SUMMARIES)	
287924	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287925	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287926	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that will be incurred when cash settlement of prior exam cycles occurs.
287965	415.836	Current Asset - Frozen MTM	(977,034)	(977,034)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287966	415.834	Non-current Asset - Frozen MTM	(181,486)	(181,486)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287967	320.290	Long-term Prepaid IBEW 57 Pension Contribution	(2,144,818)	0	0	0	(2,144,818)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
Rounding		13	13	0	0	0	0	
<b>Subtotal - p277</b>		(746,721,727)	(738,755,513)	0	(5,821,396)	(2,144,818)		
<b>Less FASB 109 Above if not separately removed</b>		(168,459,871)	(168,459,871)	0	0	0		
<b>Less FASB 106 Above if not separately removed</b>		0	0	0	0	0		
<b>Total</b>		(578,261,856)	(570,295,642)	0	(5,821,396)	(2,144,818)		

Instructions for Account 283:  
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or  
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 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
<b>Plant Related</b>			
<b>Net Plant Allocator</b>			
1 Real Property	111,243,113		
2 Possessory taxes	397,888		
3			
4			
5			
6 <b>Total Plant Related</b>	111,641,001	23.4199%	26,146,191
<b>Labor Related</b>			
<b>Wages &amp; Salary Allocator</b>			
7 Federal FICA	-		
8 Federal Unemployment	-		
9 State Unemployment	-		
10			
11			
12			
13 <b>Total Labor Related</b>	-	7.2028%	-
<b>Other Included</b>			
<b>Net Plant Allocator</b>			
14 Annual Report	56,536		
15			
16			
17			
18 <b>Total Other Included</b>	56,536	23.4199%	13,241
19 <b>Total Included (Lines 6 + 13 + 18)</b>	111,697,537		26,159,431
<b>Currently Excluded</b>			
20 Local Franchise	1,278,585		
21 Energy License	200,228		
22 Wholesale Energy	142,707		
23 KWh	36,359		
24 Department of Energy	789,851		
25 Franchise	26,989,996		
26 Public Utility	10,525,344		
27 Other (Navajo Nation, Business & Occupation, Land Use, Other)	38,428		
28 <b>Subtotal, Excluded</b>	40,001,498		
29 <b>Total, Included and Excluded (Line 19 + Line 28)</b>	151,699,035		
30 <b>Total Other Taxes from p114.14.c</b>	151,699,035		
31 Difference (Line 29 - Line 30)	-		

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**

<b>Account 454 - Rent from Electric Property</b>		
1	Rent from Electric Property - Transmission Related	4,724,923
<b>Account 456 - Other Electric Revenues (Note 1)</b>		
2	Transmission for Others (Note 3)	29,062,761
3	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (Note 3)	
4	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner	110,524,856
5	Facilities Charges including Interconnection Agreements (Note 2)	
6	Gross Revenue Credits	(Sum Lines 1-5) <u>144,312,540</u>
7	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 150 of Appendix A.	
8	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.	
9	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support, e.g., revenues associated with distribution facilities.	

PacifiCorp

Attachment 4 - Calculation of 100 Basis Point Increase in ROE

A	Return and Taxes with 100 Basis Point increase in ROE		
	100 Basis Point increase in ROE and Income Taxes	Line 26 + Line 36 from below	345,747,779
B	100 Basis Point increase in ROE		1.00%

**Return Calculation**

		Appendix A Line or Source Reference	
1	<b>Rate Base</b>	(Attachment A Line 58)	2,689,223,515
2	<b>Long Term Interest</b>	(Attachment A Line 95)	370,230,919
3	<b>Preferred Dividends</b>	Attachment 5	2,049,846
<b>Common Stock</b>			
4	Proprietary Capital	Attachment 5	7,311,383,365
5	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-8,008,666
6	Less Preferred Stock	(Attachment A Line 99)	40,733,100
7	Less Account 216.1	Attachment 5	147,159,907
8	<u>Total Common Stock</u>	(Line 4 - 5 - 6 - 7)	7,131,499,024
<b>Capitalization</b>			
9	Long Term Debt	Attachment 5	6,264,398,000
10	Less Loss on Reacquired Debt	Attachment 5	10,561,823
11	Plus Gain on Reacquired Debt	Attachment 5	0
12	<u>Total Long Term Debt</u>	(Line 9 - 10 + 11)	6,253,836,177
13	Preferred Stock	Attachment 5	40,733,100
14	<u>Common Stock</u>	(Line 8)	7,131,499,024
15	<u>Total Capitalization</u>	(Sum Lines 12 to 14)	13,426,068,301
16	Debt %	Total Long Term Debt (Line 12 / Line 15)	46.58%
17	Preferred %	Preferred Stock (Line 13 / Line 15)	0.30%
18	Common %	Common Stock (Line 14 / Line 15)	53.12%
19	Debt Cost	Total Long Term Debt (Line 2 / Line 12)	5.92%
20	Preferred Cost	Preferred Stock (Line 3 / Line 13)	5.03%
21	Common Cost	Common Stock Fixed	11.90%
22	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 16 * Line 19)	2.76%
23	Weighted Cost of Preferred	Preferred Stock (Line 17 * Line 20)	0.02%
24	<u>Weighted Cost of Common</u>	Common Stock (Line 18 * Line 21)	6.32%
25	<b>Rate of Return on Rate Base ( ROR )</b>	(Sum Lines 22 to 24)	<b>9.09%</b>
26	<b>Investment Return = Rate Base * Rate of Return</b>	<b>(Line 1 * Line 25)</b>	<b>244,550,475</b>

**Composite Income Taxes**

<b>Income Tax Rates</b>			
27	FIT=Federal Income Tax Rate		35.00%
28	SIT=State Income Tax Rate or Composite		4.54%
29	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
30	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	37.95%
31	CIT = T / (1-T)		61.16%
32	1 / (1-T)		161.16%
<b>ITC Adjustment</b>			
33	<u>Amortized Investment Tax Credit</u>	Attachment 5	(1,874,204)
34	<b>ITC Adjust. Allocated to Trans. - Grossed Up</b>	(Line 33 * (1 / (1 - Line 30))	<b>-3,020,522</b>
35	<b>Income Tax Component =</b>	$CIT=(T/(1-T) * Investment Return * (1-(WCLTD/R))) =$	104,217,827
36	<b>Total Income Taxes</b>		<b>101,197,305</b>



PacifiCorp

Attachment 5 - Cost Support

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

Plant In Service Worksheet				
1	Calculation of Transmission Plant In Service	Source	Year	Balance
2	December	p206.58.b	2010	4,339,114,233
3	January	Monthly Balances	2011	4,344,095,205
4	February	Monthly Balances	2011	4,381,041,426
5	March	Monthly Balances	2011	4,384,438,350
6	April	Monthly Balances	2011	4,396,197,342
7	May	Monthly Balances	2011	4,442,262,160
8	June	Monthly Balances	2011	4,455,084,856
9	July	Monthly Balances	2011	4,465,733,541
10	August	Monthly Balances	2011	4,470,649,820
11	September	Monthly Balances	2011	4,471,802,532
12	October	Monthly Balances	2011	4,475,907,391
13	November	Monthly Balances	2011	4,485,321,623
14	December	p207.58.g	2011	4,500,418,059
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		4,431,697,426
16	<b>Calculation of Distribution Plant In Service</b>	Source		
17	December	p206.75.b	2010	5,487,299,014
18	January	Monthly Balances	2011	5,496,478,084
19	February	Monthly Balances	2011	5,506,764,390
20	March	Monthly Balances	2011	5,515,237,041
21	April	Monthly Balances	2011	5,524,848,244
22	May	Monthly Balances	2011	5,544,695,651
23	June	Monthly Balances	2011	5,564,334,920
24	July	Monthly Balances	2011	5,576,898,463
25	August	Monthly Balances	2011	5,597,219,462
26	September	Monthly Balances	2011	5,609,097,790
27	October	Monthly Balances	2011	5,622,119,774
28	November	Monthly Balances	2011	5,638,671,790
29	December	p207.75.g	2011	5,678,900,414
30	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		5,566,351,078
31	<b>Calculation of Intangible Plant In Service</b>	Source		
32	December	p204.5.b	2010	847,651,696
33	December	p205.5.g	2011	853,462,120
34	<b>Intangible Plant In Service</b>	(sum lines 32 & 33) /2		850,556,908
35	<b>Calculation of General Plant In Service</b>	Source		
36	December	p206.99.b	2010	1,213,647,890
37	December	p207.99.g	2011	1,316,568,190
38	<b>General Plant In Service</b>	(sum lines 36 & 37) /2		1,265,108,540
39	<b>Calculation of Production Plant In Service</b>	Source		
40	December	p204.46b	2010	9,892,359,008
41	January	Monthly Balances	2011	9,885,121,813
42	February	Monthly Balances	2011	9,864,041,812
43	March	Monthly Balances	2011	9,889,010,751
44	April	Monthly Balances	2011	10,130,499,358
45	May	Monthly Balances	2011	10,110,935,278
46	March	Monthly Balances	2011	10,115,299,443
47	April	Monthly Balances	2011	10,128,705,978
48	August	Monthly Balances	2011	10,151,098,034
49	September	Monthly Balances	2011	10,134,312,856
50	October	Monthly Balances	2011	10,140,548,113
51	November	Monthly Balances	2011	10,359,136,714
52	December	p205.46.g	2011	10,420,953,789
53	<b>Production Plant In Service</b>	(sum lines 40-52) /13		10,094,001,765
54	<b>Electric Plant Sold</b>	p207.102.g		(779,590)
55	<b>Total Plant In Service</b>	(sum lines 15, 30, 34, 38, & 53.)		22,206,936,127

PacifiCorp

Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

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

Details

Line #	Description	Source	Year	Balance	Details
56	<b>Calculation of Transmission Accumulated Depreciation</b>	Source			
57	December	Prior year p219.25	2010	1,172,814,664	
58	January	Monthly Balances	2011	1,173,195,626	
59	February	Monthly Balances	2011	1,177,022,339	
60	March	Monthly Balances	2011	1,180,045,268	
61	April	Monthly Balances	2011	1,185,679,313	
62	May	Monthly Balances	2011	1,188,979,721	
63	June	Monthly Balances	2011	1,194,964,543	
64	July	Monthly Balances	2011	1,199,983,906	
65	August	Monthly Balances	2011	1,199,517,589	
66	September	Monthly Balances	2011	1,204,907,484	
67	October	Monthly Balances	2011	1,214,804,003	
68	November	Monthly Balances	2011	1,221,492,897	
69	December	p219.25	2011	1,224,958,546	
70	<b>Transmission Accumulated Depreciation</b>	(sum lines 57-69) /13		1,195,258,915	
71	<b>Calculation of Distribution Accumulated Depreciation</b>	Source			
72	December	Prior year p219.26	2010	2,072,617,011	
73	January	Monthly Balances	2011	2,078,398,545	
74	February	Monthly Balances	2011	2,086,988,617	
75	March	Monthly Balances	2011	2,096,704,132	
76	April	Monthly Balances	2011	2,106,076,297	
77	May	Monthly Balances	2011	2,115,766,638	
78	June	Monthly Balances	2011	2,123,033,929	
79	July	Monthly Balances	2011	2,129,332,470	
80	August	Monthly Balances	2011	2,135,930,727	
81	September	Monthly Balances	2011	2,140,473,780	
82	October	Monthly Balances	2011	2,142,886,724	
83	November	Monthly Balances	2011	2,150,671,982	
84	December	p219.26	2011	2,160,071,159	
85	<b>Distribution Accumulated Depreciation</b>	(sum lines 72-84) /13		2,118,380,924	
86	<b>Calculation of Intangible Accumulated Depreciation</b>	Source			
87	December	Prior year p200.21.c	2010	471,575,613	
88	December	p200.21c	2011	497,114,808	
89	<b>Accumulated Intangible Depreciation</b>	(sum lines 87 & 88) /2		484,345,211	
90	<b>Calculation of General Accumulated Depreciation</b>	Source			
91	December	Prior year p219.28	2010	446,986,081	
92	December	p219.28	2011	477,043,369	
93	<b>Accumulated General Depreciation</b>	(sum lines 91 & 92) /2		462,014,725	
94	<b>Calculation of Production Accumulated Depreciation</b>	Source			
95	December	Prior year p219	2010	3,201,246,949	
96	January	Monthly Balances	2011	3,171,683,081	
97	February	Monthly Balances	2011	3,169,511,809	
98	March	Monthly Balances	2011	3,169,022,567	
99	April	Monthly Balances	2011	3,183,161,085	
100	May	Monthly Balances	2011	3,171,590,107	
101	June	Monthly Balances	2011	3,126,050,026	
102	July	Monthly Balances	2011	3,142,689,089	
103	August	Monthly Balances	2011	3,160,950,524	
104	September	Monthly Balances	2011	3,176,599,420	
105	October	Monthly Balances	2011	3,177,479,095	
106	November	Monthly Balances	2011	3,192,066,462	
107	December	p219.20 thru 219.24	2011	3,200,107,939	
108	<b>Production Accumulated Depreciation</b>	(sum lines 95-107) /13		3,172,473,704	
109	<b>Total Accumulated Depreciation</b>	(sum lines 70, 85, 89, 93, & 108)		7,432,473,479	
<b>Materials &amp; Supplies</b>					
45	Undistributed Stores Expense	Prior Year	227.16c	-	
		Current Year		-	
		Average		-	
48	Construction Materials & Supplies	Prior Year	227.5c	71,053,270	
		Current Year		106,787,597	
		Average		88,920,434	
51	Transmission Materials & Supplies	Prior Year	227.8c	718,031	
		Current Year		507,347	
		Average		612,689	

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Attachment 5 - Cost Support

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
125	Amortized Investment Tax Credit		Company Records / 266.8.f	3,498,656	1,874,204	1,624,452	Enter Negative

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
28	Land Held for Future Use	(Note B)	Prior Year p.214.47d &	17,678,149	721,048	16,957,101	
		(Note K)	Current Year p.214.47d &	20,136,120	2,996,636	17,139,484	
			Average		1,858,842		
					1,858,842		Balance for Appendix A

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	General Related	W&S Allocator	General Related Func to Tx	TOTAL ASSIGNED	Details
26	General Plant Account 397 Directly Assigned to Transmission	(Note H)	p.207.94g Prior Year	259,841,810	68,591,908	76,346,954	6.8551%	5,233,629	73,825,537	
			p.207.94g Current Year	298,389,515	75,515,148	93,699,367	7.2028%	6,749,004	82,264,152	
			Average	279,115,663	72,053,528	85,023,160			78,044,845	
32	Accumulated General Depreciation Associated with Account 397	(Note H)	Prior Year	62,381,112	14,019,017	14,958,911	6.8551%	1,025,442	15,044,459	
			Current Year	78,062,438	17,607,943	20,817,128	7.2028%	1,499,422	19,107,365	
			Average	70,221,775	15,813,480	17,888,020			17,075,912	
83	Amount of General Depreciation Expense Associated with Account 397	(Note H)	Prior Year	11,223,089	2,522,185	2,691,282	6.8551%	184,489	2,706,674	
			Current Year	11,981,371	2,702,546	3,195,106	7.2028%	230,138	2,932,684	
			Average	11,602,230	2,612,365	2,943,194			2,819,679	

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjusted Total	Details
Allocated Administrative & General Expenses						
	Fixed PBOP expense		FERC Authorized	15,236,246		
64	Actual PBOP expense		Company Records	15,417,672	-181,426	Current year actual PBOP expense
75	Property Insurance Account 924		323.185b	24,984,814	24,984,814	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
72	Regulatory Commission Exp Account 928	(Note E)	p323.189b	21,857,100	4,185,655	17,671,445	Transmission-related items include annual fee, annual land use fee, and transmission rate case expenses

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Attachment 5 - Cost Support

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Safety Related	Non-safety Related	Details
76	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download

MultiState Workpaper

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			State 1	State 2	State 3	State 4	State 5	Details
121	Income Tax Rates SIT=State Income Tax Rate or Composite	(Note G)	4.54%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Education & Outreach	Other	Details
73	Directly Assigned A&G General Advertising Exp Account 930.1	p323.191.b	5,360	-	5,360	Based on FERC 930.1 download

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Excluded Transmission Facilities	Description of the Facilities
139	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	(Note J)		General Description of the Facilities
Instructions:			Enter \$	
1 Remove book value of investments not to be included in transmission plant in service for filing			215,201,071	
2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher, as well as below 69 kV, the following formula will be used:			Or	
			Enter \$	
Example				
A Total investment in substation			1,000,000	
B Identifiable investment in Transmission (provide workpaper)			500,000	
C Identifiable investment in Distribution (provide workpapers)			400,000	
D Amount to be excluded (A x (C / (B + C)))			444,444	
Add more lines if necessary				

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Adjustments	Prepayments	W&S Allocator	Functionalized to TX	Description of the Prepayments	
43	Prepayments	(Note K & N)	Current Year Prior Year Average	Form 1 -- p111.57.c Form 1 -- p111.57.c	113,503,388 392,988,760	67,080,728 344,671,476	46,422,660 48,317,284	7.2028% 6.8551%	3,343,744 3,312,178 3,327,961	Removes intercompany tax prepayments. See note K.

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Attachment 5 - Cost Support

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Adjustments	Transmission Related	Details
59	Transmission O&M		p.321.112.b	204,716,008		204,716,008	
60	Less: Cost of Providing Ancillary Services Accounts 561.0-5		p.321.84-89b	8,778,342		8,778,342	Adjustment for Ancillary Services Accounts 561.0-5
61	Less: Account 565		p.321.96.b	138,234,854		138,234,854	<b>None</b>

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & Documentation
<b>Net Revenue Requirement</b>					
159	Facility Credits under Section 30.9 of the OATT			-	None
161	Interest on Network Upgrade Facilities			725,944	None

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	Description & Documentation
<b>Network Upgrade Balance</b>					
		Prior Year	Enter negative	(56,747,138)	
		Current Year	Enter negative	(54,006,438)	
56	Network Upgrade Balance		Average	(55,376,788)	

Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				12 CP Monthly Peak (MW)	Description & Documentation
<b>Network Zonal Service Rate</b>					
163	12 CP Monthly Peak (MW)	(Note I)	FERC Form 1 page 400	14,600	FERC Form 1 page 400

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Description & Documentation
81	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	336.7bd	84,271,946	
82	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	336.10bd	39,423,147	

Capital Structure

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Documentation		
				Beginning of Year	End of Year	Average
95	Long Term Interest	117.62-66.c		-	370,230,919	370,230,919
96	Preferred Dividends	118.29c	(enter positive)	-	2,049,846	2,049,846
<b>Common Stock</b>						
97	Proprietary Capital	112.16c		7,311,050,837	7,311,715,892	7,311,383,365
98	Less Accumulated Other Comprehensive Income Account	112.15c		(6,961,899)	(9,055,432)	(8,008,666)
99	Less Preferred Stock	(Line 106)		40,733,100	40,733,100	40,733,100
100	Less Account 216.1	112.12c		142,404,172	151,915,641	147,159,907
101	<b>Total Common Stock</b>	(Line 97 - 98 - 99 - 100)		7,134,875,464	7,128,122,583	7,131,499,024
<b>Capitalization</b>						
102	Long Term Debt	112.18-19c, 112.21c		6,357,741,000	6,171,055,000	6,264,398,000
103	Less Loss on Reacquired Debt	111.81c		11,446,745	9,676,901	10,561,823
104	Plus Gain on Reacquired Debt	113.61c		-	-	-
105	<b>Total Long Term Debt</b>	(Line 102 - 103 + 104)		6,346,294,255	6,161,378,099	6,253,836,177
106	Preferred Stock	112.3c		40,733,100	40,733,100	40,733,100
107	Common Stock	(Line 101)		7,134,875,464	7,128,122,583	7,131,499,024
108	<b>Total Capitalization</b>	(Sum Lines 105 to 107)		13,521,902,819	13,330,233,782	13,426,068,301

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Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action
<b>Exec Summary</b>			
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 - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 actual Cap Adds and CWIP in Reconciliation (adjusted to include any Reconciliation amount from prior year)
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)
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 7 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PacifiCorp OASIS web site
11	June	Year 3	Results of Step 9 go into effect for the Rate Year 2 (e.g., June 1, 2012 - May 31, 2013)

1 April Year 2 TO populates the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)  
 \$ 359,778,122 Rev Req based on Year 1 data **Must run Appendix A to get this number (without inputs in lines 16, 17 or 35 of Appendix A)**

2 April Year 2 TO estimates all transmission Cap Adds and CWIP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)

	(A) Monthly Additions Other Transmission PIS (EXCLUDING GATEWAY)	(B) Monthly Additions Energy Gateway	(C) Monthly Additions Energy Gateway Segment B	(D) Monthly Additions Energy Gateway Segment C	(E) Monthly Additions Energy Gateway Segment D	(F) Monthly Additions Energy Gateway Segment E	(G) Monthly Additions Energy Gateway Segment F	(H) Monthly Additions Energy Gateway Segment G	(I) Monthly Additions Energy Gateway Segment H	(J) Monthly Additions Transmission CWIP (Gateway only)	(K) Monthly Additions Energy Gateway Total (Segments A-H)	(L) Weighting	(M) Other Transmission PIS Amount (A x L)	(N) Energy Gateway Amount (K x L) (b0171.2)	(O) Transmission CWIP Amount (J x L) (b0487)	(P) Other Transmission PIS (M / 12)	(Q) Energy Gateway (N / 12) (b0171.2)	(R) Transmission CWIP (O / 12) (b0487)	(S) Total
CWIP Balance Dec (prior yr.)																			
Jan	15,291,338	-	1,570,431	-	-	-	-	-	-	-	1,570,431	12	-	-	-	14,654,198	1,504,997	-	-
Feb	25,815,107	-	12,271,755	-	-	-	-	-	-	-	12,271,755	11.5	175,850,381	18,059,962	-	22,588,219	10,737,785	-	-
Mar	9,563,054	-	902,830	-	-	-	-	-	-	-	902,830	10.5	90,849,016	8,576,881	-	7,570,751	714,740	-	-
Apr	3,286,742	-	3,094,354	-	-	-	-	-	-	-	3,094,354	9.5	27,937,310	26,302,013	-	2,328,109	2,191,834	-	-
May	49,183,135	-	1,291,810	8,362,000	-	-	-	-	-	-	9,653,810	8.5	368,873,509	72,403,575	-	30,739,459	6,033,631	-	-
Jun	33,055,814	-	490,845	-	-	-	-	-	-	-	490,845	7.5	214,862,793	3,190,493	-	17,905,233	265,874	-	-
Jul	10,469,496	-	52,116	-	-	-	-	-	-	-	52,116	6.5	57,582,230	286,638	-	4,798,519	23,887	-	-
Aug	8,654,159	-	3,254,265	-	-	-	-	-	-	-	3,254,265	5.5	38,943,715	14,644,193	-	3,245,310	1,220,349	-	-
Sep	3,569,853	-	2,916,187	-	-	-	-	-	-	-	2,916,187	4.5	12,494,486	10,206,655	-	1,041,207	850,555	-	-
Oct	14,319,454	-	-	-	-	-	-	-	-	-	-	3.5	35,798,634	-	-	2,983,219	-	-	-
Nov	4,380,840	-	-	-	-	-	-	-	-	-	-	2.5	6,571,259	-	-	547,605	-	-	-
Dec	40,841,187	-	-	-	-	-	-	-	-	-	-	1.5	20,420,594	-	-	1,701,716	-	-	-
Total	218,430,179	-	25,844,593	8,362,000	-	-	-	-	-	-	34,206,593	0.5	1,321,242,551	282,523,832	-	110,103,546	23,543,653	-	-
New Transmission Plant Additions and CWIP (weighted by months in service)													Input to Line 17 of Appendix A		110,103,546	23,543,653	-	133,647,199	
													Input to Line 35 of Appendix A		-	-	-	-	
													Month In Service		5.95	3.74	-	-	

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 on lines 17 and 35 of Attachment A)**

4 May Year 2 Post results of Step 3  
 \$ - **Must run Appendix A to get this number (with inputs on lines 17 and 35 of Attachment 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)  
 \$ -



Transmission Rate	The Reconciliation in Step 8	Actual Revenues Received	=	-
Schedule 1	-	-	=	-
Total	-	-	=	-

Interest on Amount of Refunds or Surcharges

Interest rate pursuant to 35.19a for March of the Current Yr		0.2708%	Interest rate for		Months	Interest	Surcharge (Refund) Owed
Month	Yr	1/12 of Step 8 (See Note #1)	March of the Current Yr	Amortization over Rate			
Jan	Year 1	-	0.2708%	0	12	-	-
Feb	Year 1	-	0.2708%	0	11	-	-
Mar	Year 1	-	0.2708%	0	10	-	-
Apr	Year 1	-	0.2708%	0	9	-	-
May	Year 1	-	0.2708%	0	8	-	-
Jun	Year 1	-	0.2708%	0	7	-	-
Jul	Year 1	-	0.2708%	0	6	-	-
Aug	Year 2	-	0.2708%	0	5	-	-
Sep	Year 2	-	0.2708%	0	4	-	-
Oct	Year 2	-	0.2708%	0	3	-	-
Nov	Year 2	-	0.2708%	0	2	-	-
Dec	Year 2	-	0.2708%	0	1	-	-
Total							

Note #1: For the initial rate year, enter zero for the first five months, June Year 1 through October Year 1. Enter 1/12 of Step 8 for the months Nov Year 1 through May Year 2.

Balance		Interest rate from above	Year	Amortization over Rate	Interest	Balance
Jan	Year 2	-	0.2708%	0	-	-
Feb	Year 2	-	0.2708%	0	-	-
Mar	Year 2	-	0.2708%	0	-	-
Apr	Year 2	-	0.2708%	0	-	-
May	Year 2	-	0.2708%	0	-	-
Jun	Year 2	-	0.2708%	-	-	-
Jul	Year 2	-	0.2708%	-	-	-
Aug	Year 2	-	0.2708%	-	-	-
Sep	Year 2	-	0.2708%	-	-	-
Oct	Year 2	-	0.2708%	-	-	-
Nov	Year 2	-	0.2708%	-	-	-
Dec	Year 2	-	0.2708%	-	-	-
Jan	Year 3	-	0.2708%	-	-	-
Feb	Year 3	-	0.2708%	-	-	-
Mar	Year 3	-	0.2708%	-	-	-
Apr	Year 3	-	0.2708%	-	-	-
May	Year 3	-	0.2708%	-	-	-
Total with interest						

The difference between the Reconciliation in Step 7 and the forecast in Prior Year with interest -  
 Rev Req based on Year 2 data with estimated Cap Adds and CWIP for Year 3 (Step 9) \$ -  
 Revenue Requirement for Year 3 -





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Attachment 7 - Transmission Enhancement Charge Worksheet

Line 1	New Plant Carrying Charge			
Line 2	<b>Fixed Charge Rate (FCR) if not a CIAC</b>			
	Formula Line			
Line 3	A	149	Net Plant Carrying Charge without Depreciation	12.9708%
Line 4	B	156	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	13.6621%
Line 5	C		Line B less Line A	0.6913%
Line 6	<b>FCR if a CIAC</b>			
Line 7	D	150	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	3.2793%
Line 8	<b>The FCR resulting from Formula in a given year is used for that year only.</b>			10,727,601
Line 9	<b>Therefore actual revenues collected in a year do not change based on cost data for subsequent years</b>			

Line	Details	Transmission CWIP (Gateway only)				Transmission PIS (Energy Gateway Segment B-H) Prior Years				Total	Incentive Charged	Without Incentive	
		Life	CIAC (Yes or No)	Increased ROE (Basis Points)	10.9% ROE	FCR for This Project	Investment	Annual Depreciation Exp	Month In Service				Beginning
11	Useful life of the project												
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29, Otherwise "No"		No			No							
13	Input the allowed increase in ROE		0			200							
14	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13		12.9708%			12.9708%							
15	Line 14 plus (line 5 times line 13)/100		12.9708%			14.3534%							
16	EOY of PIS from Project subaccount in Account 101 or 106 if not yet classified, average balance CWIP.		-			804,671,227							
17	Line 16 divided by line 11		-			13,873,642							
18	Month in which project is placed in service (e.g. Jan=1)		-			-							
19		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Without Incentive
20	W 10.9 % ROE	2011	-	-	-	-	804,671,227	14,917,097	789,754,130	117,354,501	\$ 117,354,501	\$	117,354,501
21	W Increased ROE	2011	-	-	-	-	804,671,227	14,917,097	789,754,130	128,273,923	\$ 128,273,923	\$ 128,273,923	\$
22	W 10.9 % ROE	2012	-	-	-	-	789,754,130	13,873,642	775,880,488	114,511,523	\$ 114,511,523	\$	114,511,523
23	W Increased ROE	2012	-	-	-	-	789,754,130	13,873,642	775,880,488	125,239,124	\$ 125,239,124	\$ 125,239,124	\$
24	W 10.9 % ROE	2013	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
25	W Increased ROE	2013	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
26	W 10.9 % ROE	2014	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
27	W Increased ROE	2014	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
28	W 10.9 % ROE	2015	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
29	W Increased ROE	2015	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
30	W 10.9 % ROE	2016	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31	W Increased ROE	2016	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
32	W 10.9 % ROE	2017	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
33	W Increased ROE	2017	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
34	W 10.9 % ROE	2018	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
35	W Increased ROE	2018	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
36	W 10.9 % ROE	2019	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
37	W Increased ROE	2019	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
38	W 10.9 % ROE	2020	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
39	W Increased ROE	2020	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
40	W 10.9 % ROE	2021	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
41	W Increased ROE	2021	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
42	W 10.9 % ROE	2022	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
43	W Increased ROE	2022	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
44	W 10.9 % ROE	2023	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
45	W Increased ROE	2023	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
46	W 10.9 % ROE	2024	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
47	W Increased ROE	2024	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
48	W 10.9 % ROE	2025	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
49	W Increased ROE	2025	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
50	W 10.9 % ROE	2026	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
51	W Increased ROE	2026	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
52	W 10.9 % ROE	2027	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
53	W Increased ROE	2027	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
54	W 10.9 % ROE	2028	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
55	W Increased ROE	2028	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
56	W 10.9 % ROE	2029	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
57	W Increased ROE	2029	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
58	W 10.9 % ROE	2030	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
59	W Increased ROE	2030	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
60		....					....	....	....	....	\$ -	\$ -	\$ -
61		....					....	....	....	....	\$ -	\$ -	\$ -

On the formulas used in the Columns for lines 22+ are as follows  
 For Plant in service: (first year means first year the project is placed in service)  
 "Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year  
 "Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13  
 "Ending" is "Beginning" less "Depreciation"  
 Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

PacifiCorp

Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State (%)

Composite Depreciation Weighting for FY 2010 and Forward

LN	A/C	Description	Oregon		Washington		California		Utah		Wyoming UPL		Wyoming PPL		Idaho		FERC		Formula
			Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Allocation Factor	Rate	Total Allocation Factor	Composite Rate	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)			
1	350.2	Land Rights	26.41%	1.35%	7.89%	1.35%	1.63%	1.35%	42.26%	1.35%	2.85%	1.35%	13.04%	1.35%	5.57%	1.35%	0.35%	1.35%	1.35%
2	352	Structures and Improvements	26.41%	1.31%	7.89%	1.31%	1.63%	1.31%	42.26%	1.31%	2.85%	1.31%	13.04%	1.31%	5.57%	1.31%	0.35%	1.31%	1.31%
3	353	Station Equipment	26.41%	1.75%	7.89%	1.75%	1.63%	1.75%	42.26%	1.75%	2.85%	1.75%	13.04%	1.75%	5.57%	1.75%	0.35%	1.75%	1.75%
4	353.7	Supervisory Equipment	26.41%	3.78%	7.89%	3.78%	1.63%	3.78%	42.26%	3.78%	2.85%	3.78%	13.04%	3.78%	5.57%	3.78%	0.35%	3.78%	3.78%
5	354	Towers and Fixtures	26.41%	1.56%	7.89%	1.56%	1.63%	1.56%	42.26%	1.56%	2.85%	1.56%	13.04%	1.56%	5.57%	1.56%	0.35%	1.56%	1.56%
6	355	Poles and Fixtures	26.41%	2.63%	7.89%	2.63%	1.63%	2.63%	42.26%	2.63%	2.85%	2.63%	13.04%	2.63%	5.57%	2.63%	0.35%	2.63%	2.63%
7	356	Overhead Conductors and Devices	26.41%	2.25%	7.89%	2.25%	1.63%	2.25%	42.26%	2.25%	2.85%	2.25%	13.04%	2.25%	5.57%	2.25%	0.35%	2.25%	2.25%
8	356.2	Clearing & Grading	26.41%	1.40%	7.89%	1.40%	1.63%	1.40%	42.26%	1.40%	2.85%	1.40%	13.04%	1.40%	5.57%	1.40%	0.35%	1.40%	1.40%
9	357	Underground Conduit	26.41%	1.65%	7.89%	1.65%	1.63%	1.65%	42.26%	1.65%	2.85%	1.65%	13.04%	1.65%	5.57%	1.65%	0.35%	1.65%	1.65%
10	358	Underground Conductors and Devices	26.41%	1.64%	7.89%	1.64%	1.63%	1.64%	42.26%	1.64%	2.85%	1.64%	13.04%	1.64%	5.57%	1.64%	0.35%	1.64%	1.64%
11	359	Roads & Trails	26.41%	1.39%	7.89%	1.39%	1.63%	1.39%	42.26%	1.39%	2.85%	1.39%	13.04%	1.39%	5.57%	1.39%	0.35%	1.39%	1.39%
13	389.2	Land Rights	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	2.32%	2.85%	2.01%	13.04%	2.01%	5.57%	2.01%	0.35%	1.42%	1.42%
14	390	Structures and Improvements	26.41%	2.21%	7.89%	3.80%	1.63%	2.38%	42.26%	2.18%	2.85%	3.03%	13.04%	2.12%	5.57%	2.12%	0.35%	2.33%	2.33%
15	390.3	Structures and Improvements - Office Panels	26.41%	6.67%	7.89%	6.67%	1.63%	6.67%	42.26%	6.67%	2.85%	6.67%	13.04%	6.67%	5.57%	6.67%	0.35%	6.67%	6.67%
16	391	Office Furniture and Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
17	391.1	Office Furniture and Equipment - Mainframe Computers	26.41%	20.42%	7.89%	0.00%	1.63%	0.00%	42.26%	0.00%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	5.37%	5.41%
18	391.2	Office Furniture and Equipment - Personal Computers	26.41%	20.00%	7.89%	20.00%	1.63%	20.00%	42.26%	20.00%	2.85%	20.00%	13.04%	20.00%	5.57%	20.00%	0.35%	20.00%	20.00%
19	391.3	Office Furniture and Equipment - Office Equipment	26.41%	12.50%	7.89%	12.50%	1.63%	12.50%	42.26%	12.50%	2.85%	12.50%	13.04%	12.50%	5.57%	12.50%	0.35%	12.50%	12.50%
20	392.1	Transportation Equipment - Light Trucks & Vans	26.41%	7.63%	7.89%	7.91%	1.63%	7.89%	42.26%	7.07%	2.85%	7.34%	13.04%	6.66%	5.57%	6.66%	0.35%	7.23%	7.23%
21	392.3	Transportation Equipment - Aircraft	26.41%	0.00%	7.89%	0.00%	1.63%	0.00%	42.26%	3.59%	2.85%	0.00%	13.04%	0.00%	5.57%	0.00%	0.35%	1.51%	1.52%
22	392.5	Transportation Equipment - Medium Trucks	26.41%	5.05%	7.89%	6.66%	1.63%	5.63%	42.26%	5.41%	2.85%	6.80%	13.04%	5.22%	5.57%	5.22%	0.35%	5.42%	5.42%
23	392.9	Transportation Equipment - Trailers	26.41%	2.45%	7.89%	2.65%	1.63%	2.69%	42.26%	2.57%	2.85%	3.37%	13.04%	2.50%	5.57%	2.50%	0.35%	2.56%	2.56%
24	393	Store Equipment	26.41%	4.00%	7.89%	4.00%	1.63%	4.00%	42.26%	4.00%	2.85%	4.00%	13.04%	4.00%	5.57%	4.00%	0.35%	4.00%	4.00%
25	394	Tools, Shop and Garage Equipment	26.41%	4.17%	7.89%	4.17%	1.63%	4.17%	42.26%	4.17%	2.85%	4.17%	13.04%	4.17%	5.57%	4.17%	0.35%	4.17%	4.17%
26	395	Laboratory Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
27	396.3	Power Operated Equipment - Light Power Operated Equipment	26.41%	9.71%	7.89%	9.69%	1.63%	10.34%	42.26%	10.07%	2.85%	10.37%	13.04%	9.15%	5.57%	9.15%	0.35%	9.78%	9.79%
28	396.7	Power Operated Equipment - Heavy Power Operated Equipment	26.41%	5.39%	7.89%	6.81%	1.63%	5.60%	42.26%	6.84%	2.85%	5.19%	13.04%	3.87%	5.57%	3.87%	0.35%	5.82%	5.83%
29	397	Communication Equipment	26.41%	4.06%	7.89%	5.24%	1.63%	4.15%	42.26%	4.09%	2.85%	5.40%	13.04%	3.79%	5.57%	3.79%	0.35%	4.16%	4.16%
30	397.2	Communication Equipment - Mobile Radio Equipment	26.41%	9.09%	7.89%	9.09%	1.63%	9.09%	42.26%	9.09%	2.85%	9.09%	13.04%	9.09%	5.57%	9.09%	0.35%	9.09%	9.09%
31	398	Miscellaneous Equipment	26.41%	5.00%	7.89%	5.00%	1.63%	5.00%	42.26%	5.00%	2.85%	5.00%	13.04%	5.00%	5.57%	5.00%	0.35%	5.00%	5.00%
33	302	FERC Licensing	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
34	302.3	Hydro settlement agreements	26.41%	2.96%	7.89%	2.96%	1.63%	2.96%	42.26%	2.96%	2.85%	2.96%	13.04%	2.96%	5.57%	2.96%	0.35%	2.96%	2.96%
35	303	Misc Intangibles - Major Software	26.41%	4.63%	7.89%	4.63%	1.63%	4.63%	42.26%	4.63%	2.85%	4.63%	13.04%	4.63%	5.57%	4.63%	0.35%	4.63%	4.63%
36	303	Misc Intangibles - SAP	26.41%	3.04%	7.89%	3.04%	1.63%	3.04%	42.26%	3.04%	2.85%	3.04%	13.04%	3.04%	5.57%	3.04%	0.35%	3.04%	3.04%
37	303	Misc Intangibles - Minor Software	26.41%	15.28%	7.89%	15.28%	1.63%	15.28%	42.26%	15.28%	2.85%	15.28%	13.04%	15.28%	5.57%	15.28%	0.35%	15.28%	15.28%
38	303	Misc Intangibles - Other	26.41%	2.86%	7.89%	2.86%	1.63%	2.86%	42.26%	2.86%	2.85%	2.86%	13.04%	2.86%	5.57%	2.86%	0.35%	2.86%	2.86%
39	303	Misc Intangibles - Mining	26.41%	4.58%	7.89%	4.58%	1.63%	4.58%	42.26%	4.58%	2.85%	4.58%	13.04%	4.58%	5.57%	4.58%	0.35%	4.58%	4.58%
40	390.1	Leasehold Improvements	26.41%	7.00%	7.89%	7.00%	1.63%	7.00%	42.26%	7.00%	2.85%	7.00%	13.04%	7.00%	5.57%	7.00%	0.35%	7.00%	7.00%

Notes:

- As the formula rate is updated each year, the above table will be populated with allocation factors reflecting the approved methods in order to calculate a composite depreciation rate for each line.
- The Allocation Basis codes in the above table represent the weighting methods to apply to the approved jurisdictional depreciation rates to calculate composite depreciation expense on an account-specific basis for FERC Form No. 1. Following is the definition of the code:  
SG Site generation

PacifiCorp

Enclosure No. 3

PacifiCorp  
Scheduling, System Control and Dispatch Service  
Schedule 1

Line	Description	FERC Form 1 page #/ Ref.	Amount
1	(561.0) Load Dispatching	pg. 321.84b	-
2	(561.1) Load Dispatch-Reliability	pg. 321.85b	-
3	(561.2) Load Dispatch-Monitor and Operate Transmission System	pg. 321.86b	7,794,035
4	(561.3) Load Dispatch-Transmission Service and Scheduling	pg. 321.87b	-
5	(561.4) Scheduling, System Control and Dispatch Services	pg. 321.88b	-
6	(561.5) Reliability, Planning and Standards Development	pg. 321.89b	984,307
7	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(sum of Ln 1 through Ln 6)	8,778,342
8	Schedule 1 Annual Revenue Requirement	(Ln 7)	8,778,342
9	Prior Year True Up	Attachment 6 of OATT Attachment H-1	-
10	Schedule 1 Annual Revenue Requirement	(Ln 8 + Ln 9)	<b>8,778,342</b>
<b><u>Schedule 1 - Rate Calculations:</u></b>			
11	Average 12-Month Demand - Current Year (kW)	Divisor	14,599,833
12	Rate in \$/kW - Yearly	(Ln 8/Ln 9)	0.601
13	Rate in \$/kW - Monthly	((Ln 8/Ln 9)/12)	0.050
14	Rate in \$/kW - Weekly	((Ln 8/Ln 9)/52)	0.012
13	Rate in \$/kW - Daily On-Peak	(Ln 12/5)	0.002
14	Rate in \$/kW - Daily Off-Peak	(Ln 12/7)	0.002
15	Rate in \$/MW - Hourly On-Peak	((Ln 13/16) * 1000)	0.145
16	Rate in \$/MW - Hourly Off-Peak	((Ln 14/24) * 1000)	0.069

**Notes:**

- 1 Projected ARR is based on prior year FERC Form 1 data (lines 1-6 for the prior year) becomes effective with the projected 2012 rate.
- 2 Prior year True-up Adjustment is calculated on Attachment 6 as well as the related interest on prior year true-up.