



Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 1600
Portland, Oregon 97232

May 15, 2014

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

RE: *PacifiCorp*
Informational Filing of 2014 Transmission Formula Rate Annual Update
Docket No. ER11-3643-___

Dear Secretary Bose:

PacifiCorp hereby submits its 2014 Transmission Formula Rate Annual Update (“Annual Update”) as required under Section I.3(e) of Attachment H-2, “Formula Rate Implementation Protocols” (the “Protocols”), of PacifiCorp’s Open Access Transmission Tariff (“OATT”). As provided in the Protocols, this 2014 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).

1. Introduction

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

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

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

OATT. On March 26, 2013, the Settlement Judge certified the uncontested settlement.² On May 23, 2013, the Commission approved the Settlement Agreement, finding the settlement reasonable and in the public interest.³

2. Description of Filing

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

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, 2014 through May 31, 2015 (the "Rate Year" as defined in the Protocols). PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. This Annual Update includes inputs from PacifiCorp's 2013 FERC Form No. 1, filed on April 11, 2014, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year.

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

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

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

This variance analysis is provided for the Projection and the True-Up. This analysis is simply for illustrative and informational purposes and has no impact on transmission customers' rates or charges and is included among materials posted on PacifiCorp's Open Access Same-Time Information System ("OASIS") website.

Also, pursuant to Section I.3(b) of the Protocols, as part of the True-Up, PacifiCorp has calculated refunds or surcharges for each transmission customer identified in Attachment 9B of the Formula Rate and recalculated the bills for transmission service for each such transmission customer. PacifiCorp will also be providing the itemized calculations of a refund or surcharge to each of the applicable transmission customers by May 15, 2014. PacifiCorp will provide the refunds or surcharges, as applicable, to each transmission customer identified in Attachment 9B, pursuant to Section I.3(b)(ii) of the Protocols.

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

3. Supporting Documentation

The following enclosures are included in this filing:

- **Enclosure 1 – Calculation of Projected ATRR and Transmission Rates for the Rate Year**, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form to reflect 2013 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) to reflect 2013 FERC Form No. 1 data;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp's Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form to reflect 2013 FERC Form No. 1 data.

In addition to the items provided in the enclosures described above, work papers or other materials contemplated in the Protocols that support the Annual Update are included among the materials posted on PacifiCorp's OASIS website, at the address listed below in Section 4. These include the following:

- Information supporting forecasted transmission plant additions as described in Section 1.3(d) of the Protocols including: (i) the expected date of completion, (ii) percent completion status as of the date of the Annual Update, (iii) a one-line diagrams of facilities with a value greater than \$5 million in cost, (iv) the estimated total installed cost of the facility, (v) the reason for the facility addition,

and (vi) upgrade costs paid by generator or transmission customer to the Transmission Provider;

- Information addressing the requirements in Section 1.3(c) of the Protocols including identification of any change in the classification of any transmission facility that has been directly assigned and the dollar value of the corresponding change in the Projection or the True-Up; and a statement of no other “Material Changes.”
- Projected ATRR and True-Up including a variance analysis.

4. Posting and Service

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

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁵ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT as well as all intervening parties to the above-referenced proceeding.

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

In addition, PacifiCorp posts its Annual Update on its OASIS website: <http://www.oatioasis.com/ppw/>. The Annual Update information is centralized in the following folder on the OASIS site: “2014 Transmission Formula Annual Update.”⁶

As indicated above, the Annual Update includes not only the items included in this filing but also additional work papers and other materials 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 has also included a list of

⁵ The term “Interested Party” in the Protocols includes a transmission customer of PacifiCorp, a state commission in a state where PacifiCorp serves retail customers, and FERC Staff.

⁶ See following folder location: PacifiCorp OASIS Tariff/Company Information/OATT Pricing/2014 Transmission Formula Annual Update.

identified Interested Parties and a description on the information request process for such parties on its OASIS website.

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 Section 4 of this filing.

Dated at Portland, Oregon this 15th day of May, 2014.

/s/ Mark M. Rabuano

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Enclosure 1

Calculation of Projected ATRR and
Transmission Rates for the Rate Year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			2014 Projection	
			2013 Form 1 data	Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense	354.21b	22,899,260	
2	Total Wages Expense	354.28b	361,444,457	
3	Less A&G Wages Expense	354.27b	42,818,000	
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	318,626,457	
5	Wages & Salary Allocator	(Line 1 / Line 4)	7.1869%	
Plant Allocation Factors				
6	Electric Plant in Service	(Note M) Attachment 5	24,578,892,585	
7	Accumulated Depreciation (Total Electric Plant)	(Note M) Attachment 5	7,863,751,463	
8	Accumulated Amortization	(Note N) Attachment 5	529,162,303	
9	Total Accumulated Depreciation	(Line 7 + 8)	8,392,913,766	
10	Net Plant	(Line 6 - Line 9)	16,185,978,819	
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 24 - Line 23)	5,463,790,989	
12	Gross Plant Allocator	(Line 11 / Line 6)	22.2296%	
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 32 - Line 23)	4,025,337,296	
14	Net Plant Allocator	(Line 13 / Line 10)	24.8693%	
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M) Attachment 5	5,231,106,254	
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P) Attachment 6	69,180,704	
17	Total Transmission Plant	(Line 15 + Line 16)	5,300,286,958	
18	General Plant	(Note N) Attachment 5	1,417,753,200	
19	Intangible Plant	(Note N) Attachment 5	857,285,828	
20	Total General and Intangible Plant	(Line 18 + Line 19)	2,275,039,028	
21	Wage & Salary Allocator	(Line 5)	7.1869%	
22	General and Intangible Allocated to Transmission	(Line 20 * Line 21)	163,504,031	
23	Land Held for Future Use	(Notes B & L) Attachment 5	3,707,729	
24	Total Plant In Rate Base	(Line 17 + Line 22 + Line 23)	5,467,498,718	

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
				2013 Form 1 data Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,361,684,760
26	Accumulated General Depreciation	(Note N)	Attachment 5	539,021,263
27	Accumulated Amortization	(Note N)	(Line 8)	529,162,303
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,068,183,565
29	Wage & Salary Allocator		(Line 5)	7.1869%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	76,768,933
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,438,453,693
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,029,045,025
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(888,013,375)
CWIP for Incentive Transmission Projects				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment				
35	IRC 46(f)1 adjustment		Attachment 5	(480,758)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,393,943)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	5,228,472
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.1869%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	91,333,148
43	Wage & Salary Allocator		(Line 5)	7.1869%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	6,563,992
45	Transmission Materials & Supplies	(Note N)	Attachment 5	678,432
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	7,242,424
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	67,575,087
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(58,242,601)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(946,659,781)
52	Rate Base		(Line 32 + Line 51)	3,082,385,244

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
				2013 Form 1 data Projection
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	196,780,268
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	8,626,105
55	Less: Account 565		Attachment 5	137,182,304
56	Transmission O&M		(Lines 53 - 55)	50,971,859
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	175,800,080
58	Less Actual PBOP Expense Adjustment		Attachment 5	(14,170,366)
59	Less Property Insurance Account 924		323.185b	13,818,764
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	48,581
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,768,237
62	Less General Advertising Exp Account 930.1		323.191b	1,546
63	Less Membership Dues	(Note C)	Attachment 5	129,300
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	153,204,018
65	Wage & Salary Allocator		(Line 5)	7.1869%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	11,010,569
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,520,802
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	2,520,802
70	Property Insurance Account 924	(Note F)	Attachment 5	13,818,764
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	13,818,764
73	Gross Plant Allocator		(Line 12)	22.2296%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	3,071,857
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	67,575,087
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	94,564,623
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,744,523
78	Intangible Amortization	(Note H)	Attachment 5	43,538,777
79	Total		(Line 77 + Line 78)	84,283,300
80	Wage & Salary Allocator		(Line 5)	7.1869%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,057,329
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	100,621,952
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	30,517,764
85	Total Taxes Other than Income Taxes		(Line 84)	30,517,764

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
				2013 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	6,874,301,154
87	Less Account 222 Reaquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	6,874,301,154
91	Less Account 226 Unamortizedized Discount	(Note T)	Attachment 14	14,058,405
92	Less Account 181 Unamortizedized Debt Expense	(Note T)	Attachment 14	34,220,561
93	Less Account 189 Unamortizedized Loss on Reaquired Debt	(Note T)	Attachment 14	8,716,065
94	Plus Account 225 Unamortizedized Premium	(Note T)	Attachment 14	96,665
95	Plus Account 257 Unamortizedized Gain on Reaquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	6,817,402,787
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	355,945,454
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,888,848
100	Account 428.1 Amortized Loss on Reaquired Debt	(Note T)	Attachment 14	1,421,460
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	(11,027)
102	Less Account 429.1 Amortized Gain on Reaquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,266,789
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	32,901,115
105	Less Account 217 Reaquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	155,268
110	Total Preferred Stock		Sum Lines 104 through 109	32,745,848
111	Preferred Dividend		Attachment 14 (Enter positive)	1,493,811
Common Stock				
112	Proprietary Capital		Attachment 14	7,413,738,665
113	Less: Total Preferred Stock		(Line 110)	32,745,848
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	139,769,216
115	Less: Account 219		Attachment 14	(11,551,398)
116	Total Common Stock		Sum Lines 112 through 115	7,252,774,999

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
					2013 Form 1 data Projection
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.55%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.23%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.22%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.30%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	4.56%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.57%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.01%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.60%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	234,348,620
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(450,647)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(726,277)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	94,833,030
136	Total Income Taxes			(Line 134 + Line 135)	94,106,754

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
				2013 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,029,045,025
138	Total Adjustment to Rate Base		(Line 51)	(946,659,781)
139	Rate Base		(Line 52)	3,082,385,244
140	Total Transmission O&M		(Line 75)	67,575,087
141	Total Transmission Depreciation & Amortization		(Line 83)	100,621,952
142	Taxes Other than Income		(Line 85)	30,517,764
143	Investment Return		(Line 127)	234,348,620
144	Income Taxes		(Line 136)	94,106,754
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	527,170,176
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,231,106,254
147	Excluded Transmission Facilities	(Note J)	Attachment 15	228,271,668
148	Included Transmission Facilities		(Line 146 - Line 147)	5,002,834,586
149	Inclusion Ratio		(Line 148 / Line 146)	95.64%
150	Gross Revenue Requirement		(Line 145)	527,170,176
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	504,165,862
Revenue Credits				
152	Revenue Credits		Attachment 3	139,428,072
153	Net Revenue Requirement		(Line 151 - Line 152)	364,737,790
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	527,170,176
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,938,602,198
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.3847%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	10.9837%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6443%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	198,714,803
160	Increased Return and Taxes		Attachment 4	353,900,144
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	552,614,947
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,938,602,198
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.0307%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.6298%
165	Net Revenue Requirement		(Line 153)	364,737,790
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,760,371
168	Interest on Network Upgrade Facilities		Attachment 5	1,765,406
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	370,263,566
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	13,447
171	Rate (\$/MW-year)		(Line 169 / 170)	27,536
172	Network Service Rate (\$/MW-year)		(Line 171)	27,536

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2014 Projection
			2013 Form 1 data Projection

Notes

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

PacifiCorp
OATT Transmission Rate Formula Template Using Form 1 Data
Summary of Rates

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$504,165,862
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,465,020
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$133,963,051
4	Total Revenue Credits	Line 2 + Line 3	\$139,428,072
5	Interest on Network Upgrades	Attachment 5	\$1,765,406
6	Transmission Incentive Credit	Attachment 7	\$3,760,371
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$370,263,566
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,447
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$27.535657
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.294638
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.529532
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.105906
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.075647
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$6.62
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.15

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	
2	ADIT-281	Sch. 281 Below	(208,722,047)	(208,722,047)	0	0	0	
3	ADIT-283	Sch. 283 Below	(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	
4	ADIT-190	Sch. 190 Below	625,845,175	593,559,268	1,061,073	0	31,224,834	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,652,002,820)	(2,684,967,287)	(771,984,913)	9,256,519	(204,307,139)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	24.8693%	7.1869%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(771,984,913)	2,302,030	(14,683,283)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (784,366,165)

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

Schedule ADIT-190

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
287323	505.400	Bonus Liability - Electric - Cash Basis (2.5 months)	67,928	0	0	0	67,928	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	3,112,098	0	0	0	3,112,098	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	107,707	0	0	0	107,707	Severance accruals related to regular employment downsizing.
287327	720.300	Pension / Retirement Accrual - Cash Basis	911,061	911,061	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)	14,647,928	0	0	0	14,647,928	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	97,393,085	97,393,085	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	76,895,493	76,895,493	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:								
287336	730.120	FAS 133 Derivatives - noncurrent	9,506,490	9,506,490	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	36,174,917	36,174,917	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.
Regulatory Liabilities:								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	923,858	923,858	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	6,451,670	6,451,670	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250	705.301	Regulatory Liability - OR 2010 Protocol Deferral	84,280	84,280	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.

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
287251	705.500	Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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	5,506,363	5,506,363	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	(233,328)	(233,328)	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Regulatory Liability - OR Property Insurance Reserve	(1,179,425)	(1,179,425)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	76,568	76,568	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	207,831	207,831	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	235,892	235,892	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,028,472	6,028,472	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	938,963	938,963	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	230,345	230,345	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.
287278	605.102	Trojan Unrecovered Plant - OR	0	0	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	2,162,272	2,162,272	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	1,084,410	1,084,410	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	309,782	309,782	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).

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
287291	705.300	Regulatory Liability - Deferred Benefit Arch Settlement	0	0	0	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.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	880,178	880,178	0	0	0	0 Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liability Consolidation Account	107,308	107,308	0	0	0	0 Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287309	705.200	Oregon Gain on Sale	13,344	13,344	0	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	2,922,408	2,922,408	0	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	680,350	680,350	0	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	NW Power Act - WA	404,510	404,510	0	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. Note: This account description has changed from prior years. There has been no change in the calculaion of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	0	0	0	0 Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	1,436,693	1,436,693	0	0	0	0 Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	Reg Liability - OR Balance Consol	3,404,854	3,404,854	0	0	0	0 Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances. Note: This account description has changes from prior years. There has been no change in calculation method of the balance.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	0 Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	0	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	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	1,880,194	1,880,194	0	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	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	171,019	171,019	0	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	Regulatory Liability - WA Low Energy Program	303,933	303,933	0	0	0	0 Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287473	705.270	Regulatory Liability-Blue Sky Program OR	1,001,563	1,001,563	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	81,117	81,117	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	36,841	36,841	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	1,034,160	1,034,160	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	21,092	21,092	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	87,062	87,062	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.
Other Deferred Assets:								
137807	- - - - -	Current deferred federal tax correction benefit of interest	396,367	396,367	0	0	0	Current federal benefit of interest on corrections.
137827	- - - - -	Current deferred state tax correction benefit of interest	51,413	51,413	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Env Liab - Non-regulated	2,431,850	2,431,850	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287243	505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287244	505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287245	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	7,857,553	7,857,553	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	55,494,303	55,494,303	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

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
287269	-----	Colorado Tax Credit Carryforward	166,647	166,647	0	0	0	0 Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(3,042,652)	(3,042,652)	0	0	0	0 Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	0	0	0	0	0	0 Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,837	324,837	0	0	0	0 Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0	0	0 Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	342,050	342,050	0	0	0	0 California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,960	22,960	0	0	0	0 Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license. PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287290	425.150	Lewis River Settlement Agreement	290,173	290,173	0	0	0	0 Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	127,022	127,022	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	11,178,431	11,178,431	0	0	0	0 Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	211,849	211,849	0	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	323,887	0	323,887	0	0	0 Accrued liability for refundable cash deposits received from customers who wish to reserve transmission line services. These deposits are fully refundable. The deposits are recognized as income when the service contract is fulfilled.
287339	105.400a	FAS 143 ARO Liability	45,589,770	45,589,770	0	0	0	0 Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	4,215,846	4,215,846	0	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	15,605,014	15,605,014	0	0	0	0 Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	110,961	0	110,961	0	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	626,225	0	626,225	0	0	0 Accrued prepayment from the Redding Joint Powers Financing Authority transmission services to be provided by the company over the 20-year period from 1996 - 2015.
287345	145.030	Distribution O&M Amortization of Write-off	1,988,128	1,988,128	0	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	0 Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	0	0 Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	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	1,024,318	1,024,318	0	0	0	0 Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	0	0	0	0 Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,404,993	0	0	0	1,404,993	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	9,733,738	9,733,738	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	6,093,334	6,093,334	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	10,660	10,660	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	11,893,986	0	0	0	11,893,986	0 Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,104,742	1,104,742	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	4,101,500	4,101,500	0	0	0	0 Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,109	3,109	0	0	0	0 Accrued liability for royalty payments to the Mineral Management Service on coal production.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
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.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
287437	- - - -	Net Operating Loss - State	81,659,557	81,659,557	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	0	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	3,730,234	0	0	0	3,730,234	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.
287449	- - - -	Net Operating Loss - State - (Federal Detriment)	(28,702,240)	(28,702,240)	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)	38,069,117	38,069,117	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	750,113	750,113	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	- - - -	Oregon BETC Credit Carryforward	2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287494	- - - -	Idaho ITC Carryforward	9,422,169	9,422,169	0	0	0	Idaho state income tax credit carryforward.
287497	- - - -	BETC Purchase Gain	837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140	USA Power	45,639,872	45,639,872	0	0	0	Accrued liability related to USA Power.
287807	- - - -	Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			648,219,005	612,202,864	1,061,073	0	34,955,068	
Less FASB 109 Above if not separately removed			18,643,596	18,643,596	0	0	0	
Less FASB 106 Above if not separately removed			3,730,234	0	0	0	3,730,234	
Total			625,845,175	593,559,268	1,061,073	0	31,224,834	

Instructions for Account 190:

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

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
PacifiCorp							
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet							
Schedule ADIT-281							
A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	- - - - Accelerated Pollution Control Facilities Depreciation	(208,722,047)	(208,722,047)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p273		(208,722,047)	(208,722,047)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(208,722,047)	(208,722,047)	0	0	0	

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

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

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
				Related	Related	Related	Related	
Account 282								
Electric:								
287301	105.471	UT Klammath Relicensing	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	307,397,978	307,397,978	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	30,117,464	30,117,464	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp	2,415,888	2,415,888	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(85,825,503)	(85,825,503)	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.
287605	105.120	Book Depreciation	1,832,069,670	1,832,069,670	0	0	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(254,963,303)	(254,963,303)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.125	Tax Depreciation	(4,911,597,523)	(4,911,597,523)	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.137	Capitalized Depreciation	(16,188,663)	(16,188,663)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.141	AFUDC	(246,334,186)	(246,334,186)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.142	Avoided Costs	182,438,805	182,438,805	0	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	1,457,691	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.148	Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.152	Gain / (Loss) on Prop. Disposition	(86,322,782)	(86,322,782)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension	(5,109,352)	(5,109,352)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.175	Removal Costs	(179,569,769)	(179,569,769)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.470	Book Gain/Loss on Land Sales	355,472	355,472	0	0	0	Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287605	- - - -	Reclass to Pollution Control Facilities Depreciation	208,722,047	208,722,047	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	773,045,986	(773,045,986)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	51,500,553	0	0	(51,500,553)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	178,514,671	0	0	(178,514,671)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b	Cholla Safe Harbor Lease (Amortization of SHL Gain)	(4,202,739)	0	0	(4,202,739)	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)	0	0	0	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	(334,865,793)	(334,865,793)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d	ARO - reclass to ARO liabilities	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	(1,249,328)	0	0	(1,249,328)	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	(1,143,834)	(1,143,834)	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	(5,142,364)	(5,142,364)	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	241,577	241,577	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	453,808	453,808	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	33,996,387	0	0	33,996,387	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)	(11,898,735)	0	0	(11,898,735)	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	(282,794,830)	(282,794,830)	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			11	11	0	0	0	
Subtotal - p275			(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
Less FASB 109 Above if not separately removed			(282,794,830)	(282,794,830)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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	Form 1 Reference		Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
PacifiCorp								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet								
Schedule ADIT-283								
A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
Regulatory Assets:								
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,505)	(12,505)	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.	(360,438)	(360,438)	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	39,374	39,374	0	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(3,404,854)	(3,404,854)	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	2,310,380	2,310,380	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.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(537,341)	(537,341)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	209,308	209,308	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	0	0	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	(439,551)	(439,551)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(528,749)	(528,749)	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	(39,821)	(39,821)	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	(36,889)	(36,889)	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	343,583	343,583	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	(13,662,211)	(13,662,211)	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	(8,770,309)	(8,770,309)	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	(169,356)	(169,356)	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	Weatherization	2,444,081	2,444,081	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. Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287634	415.300	Environmental Clean-up Accrual	(12,683,808)	(12,683,808)	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	(1,952,369)	(1,952,369)	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	(160,109)	(160,109)	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	(222,217)	(222,217)	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	(21,044,362)	(21,044,362)	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	(26,264)	(26,264)	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	(45,681,406)	(45,681,406)	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.
287650	205.100	Coal Pile Inventory Adjustment	(516,233)	(516,233)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287685	425.380	BPA Idaho Balancing Account	(97,621)	(97,621)	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.
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	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.	(66,119,587)	(66,119,587)	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	236,049	236,049	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	(3,415,590)	(3,415,590)	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-Powerdale	(871,993)	(871,993)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287781	415.870	Deferred Excess Net Power Costs-CA	(1,021,077)	(1,021,077)	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	43,621	43,621	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	4,491	4,491	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	0	0	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.
287860	415.855	CA - January 2010 Storm Costs	0	0	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	(64,225)	(64,225)	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	0	0	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	0	0	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	(73,486)	(73,486)	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.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(134,692)	(134,692)	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.
287868	415.858	WY - Deferred Overburden Costs	(177,189)	(177,189)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(1,044,217)	(1,044,217)	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	(48,506)	(48,506)	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	(155,596)	(155,596)	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	(1,043,368)	(1,043,368)	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.

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
287877	720.846	Tax Adj on Post-Retirement Benefits WY		(424,394)	(424,394)	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		(18,421,109)	(18,421,109)	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		(2,089,057)	(2,089,057)	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		0	0	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.
287882	415.876	Deferred Excess Net Power Costs - OR		(1)	(1)	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		0	0	0	0	0	Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustained portion of the repair deduction.
287884	415.867	Reg Asset - CA Solar Feed in Tariff		134,373	134,373	0	0	0	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		(63,009,297)	(63,009,297)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT		1,045,037	1,045,037	0	0	0	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		0	0	0	0	0	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		(537,233)	(537,233)	0	0	0	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		(2,162,275)	(2,162,275)	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		(1,084,410)	(1,084,410)	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		1	1	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID		57,354	57,354	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		93,603	93,603	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		168,735	168,735	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		0	0	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		(172,965,664)	(172,965,664)	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.
Other:									
287575	425.125	Deferred Coal Cost - Arch Settlement		0	0	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		(41,597)	(41,597)	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		(265,032)	(265,032)	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		(1,536,674)	(1,536,674)	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		(306,818)	(306,818)	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		(845,489)	(845,489)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.

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
287665	210.130	Prepaid Taxes - ID PUC	(102,219)	(102,219)	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	(1,677,332)	(1,677,332)	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	(3,606,405)	(3,606,405)	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	(7,389,066)	0	0	(7,389,066)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287750	425.310	Hydro Relicensing Obligation	(9,246,825)	(9,246,825)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
287770	120.205	Trapper Mining Stock Basis	(1,678,001)	(1,678,001)	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.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(142,638)		0	0	(142,638)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciations)	(1,963,698)	(1,963,698)	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: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	- - - -	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits. Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs	(1,053,545)	(1,053,545)	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3	776,065	776,065	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3	238,754	238,754	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.
287896	415.875	Def Net Power Costs - UT	(9,329,103)	(9,329,103)	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing	(13,172,560)	(13,172,560)	0	0	0	The book-tax difference resulting from this regulatory asset.
287965	415.836	Current Asset - Frozen MTM	(182,568)	(182,568)	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	(159,989)	(159,989)	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	(2,252,056)	0	0	0	(2,252,056)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287968	415.914	Reg Asset UT Naught U3 Cost	(1,143,669)	(1,143,669)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost	(422,398)	(422,398)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program	329,052	329,052	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs	(3,122,055)	0	0	0	(3,122,055)	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding			(1)	(1)	0	0	0	
Subtotal - p277			(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)	
Less FASB 109 Above if not separately removed			(172,965,664)	(172,965,664)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,705,285,489)	(2,622,120,330)	(876,666,143)	18,151,414	(224,650,430)	
2	ADIT-281	Sch. 281 Below	(226,880,978)	(226,880,978)	0	0	0	
3	ADIT-283	Sch. 283 Below	(381,254,465)	(367,394,604)	0	(8,163,292)	(5,696,569)	
4	ADIT-190	Sch. 190 Below	460,671,720	429,676,861	534,371	0	30,460,489	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,852,749,211)	(2,786,719,051)	(876,131,772)	9,988,122	(199,886,510)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	24.8693%	7.1869%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(876,131,772)	2,483,975	(14,365,578)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(888,013,375)
9	Beginning of Year Total (Attachment 1)				(771,984,913)	2,302,030	(14,683,283)	(784,366,165)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(888,013,375)

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

Schedule ADIT-190

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
137426	720.500	Accrued Severance	(230)	0	0	0	(230)	Severance accruals related to regular employment downsizing.
		Accrued Bonus						Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137414	505.400		33,240	0	0	0	33,240	
		Accrued Vacation						Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
137415	505.600		13,587,776	0	0	0	13,587,776	
287324	720.200	Deferred Comp. Accrual	3,493,452	0	0	0	3,493,452	Non-qualified deferred compensation plan under IRC Subsection 409A.
		Pension/Retirement Accrual						Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287327	720.300		836,596	836,596	0	0	0	
		Wasatch workers comp reserve						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.
287373	910.580		1,332,639	0	0	0	1,332,639	
		FAS 112 Book Reserve - Post						Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287399	920.150		12,023,418	0	0	0	12,023,418	
		Accrued CIC Severance						Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287413	720.550		(9,806)	0	0	0	(9,806)	
		Western Coal Carr Ret Med Accrual						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.
287447	720.830		4,010,312	0	0	0	4,010,312	
		FAS 158 Post-Retirement Liability						Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287461	720.810		41,745,898	41,745,898	0	0	0	
		FAS 158 SERP Liability						Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
287462	720.820		21,530,714	21,530,714	0	0	0	
FAS 133 Derivatives:								
		FAS 133 Derivatives - Current						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137238	730.110		10,824,586	10,824,586	0	0	0	
		Curr Liab - Frozen MTM						Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
137233	415.838		8,690,450	8,690,450	0	0	0	
287336	730.120	FAS 133 Derivatives - Book						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
			9,809,203	9,809,203	0	0	0	
287249	415.839	NonCurr Liab - Frozen MTM						Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
			46,803,854	46,803,854	0	0	0	

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	862,803	862,803				Regulatory liability established to record OR Def NPC current portion
137205	705.518	RL WA Def NPC - Current	42,675	42,675	0	0	0	Regulatory liability established to record WA Def NPC current portion
137214	705.522	RL UT RECs in Rate - Current	577,442	577,442	0	0	0	Regulatory liability established to record UT of REC's current portion
137215	705.523	RL WA RECs in Rate - Current	5,359,166	5,359,166	0	0	0	Regulatory liability established to record WA of REC's current portion
137221	705.526	RL CA Solar Feed-in Tariff - Current	46,977	46,977	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current
137224	705.530	RL UT Solar Feed-in Tariff - Current	2,270,286	2,270,286	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current
137228	705.536	RL CA GHG RL - C	3,455,839	3,455,839	0	0	0	Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
137229	705.537	RL Other Reg Liabilities - Current	23,653	23,653	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities .
137232	415.700	RL - BPA Balancing Acct OR	80,454	80,454	0	0	0	Regulatory libility 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.
137234	425.381	RL - BPA Balancing Acct ID	349,963	349,963	0	0	0	Regulatory libility established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	56,828	56,828	0	0	0	Regulatory libility established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	340,061	340,061	0	0	0	Regulatory libility established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
137300	610.144	Reg Liability Current - DSM	2,559,249	2,559,249	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	549,791	549,791	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	423,624	423,624	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	1,162,323	1,162,323	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.
137419	705.270	RL - Blue Sky OR	1,037,182	1,037,182	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.
137420	705.271	RL - Blue Sky WA	125,344	125,344	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.
137421	705.272	RL - Blue Sky CA	33,340	33,340	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.
137422	705.273	RL - Blue Sky UT	1,111,867	1,111,867	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.
137423	705.274	RL - Blue Sky ID	34,642	34,642	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.
137424	705.275	RL - Blue Sky WY	108,925	108,925	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.
137425	705.600	RL - OR 2012 GRC Giveback	289,786	289,786	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287225	605.103	ARO/Reg Diff - Trojan - WA	(108,173)	(108,173)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.

RL-Noncurrent Reclass-Other								This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755		47,174	47,174	0	0		0
287255	705.451	Reg Lia - OR Property Ins Reserve	169,077	169,077	0	0		0
287257	705.453	Reg Lia - ID Property Ins Reserve	119,659	119,659	0	0		0
287258	705.454	Reg Lia - UT Property Ins Reserve	872,126	872,126	0	0		0
287262	100.100	RL ITC	5,625,159	5,625,159	0	0		0
287284	610.147	Reg Liability-Other - Balance Reclass	122	122	0	0		0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0		0
287304	610.146	OR Reg Asset/Liab Cons	(23,778)	(23,778)	0	0		0
287312	105.400	ARO Reg Liabilities	2,792,782	2,792,782	0	0		0
287320	910.560	SMUD Revenue Imputation-UT	691,902	691,902	0	0		0
287374	100.105	Income Tax WA Flow-through	1,816,804	1,816,804	0	0		0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0		0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0		0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0		0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,067,055	2,067,055	0	0		0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0		0
State Carryforwards				0				
137402	DTA NOL Carryforward State Current		6,031,000	6,031,000	0	0		0
137403	DTA State NOL Fed Detriment - Current		(2,110,850)	(2,110,850)	0	0		0
287280	DTA State Charitable Contribution Limit		415,739	415,739	0	0		0
287437	DTA Net Operating Loss Carryforwrd-State		74,405,204	74,405,204	0	0		0
287449	DTA Federal Detriment of State NOL		(26,187,330)	(26,187,330)	0	0		0
287371	DTA 930.100 Oregon BETC Credits		2,494,918	2,494,918	0	0		0
287491	DTA BETC Purchased Credits		2,136,632	2,136,632	0	0		0
287497	DTA BETC Purchased Gain		837,770	837,770	0	0		0
287494	DTA Idaho ITC Carryforward		9,881,182	9,881,182	0	0		0
287269	DTA Colorado Tax Credit Carryforward		188,997	188,997	0	0		0
287275	DTA AZ State Tax Credit Carryforward		37,403	37,403	0	0		0
287281	DTA CA AMT Credit Carryforward		342,050	342,050	0	0		0
Loss Contingencies								
287498	425.140	USA Power Accrual	44,259,760	44,259,760	0	0		0
287341	910.530	Injuries & Damages	22,507,872	22,507,872	0	0		0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,989,295	47,989,295	0	0		0

PacifiCorp

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

A	B		C		D		E		F		G	
	Total		Gas, Prod, Dist Or Other Related		Transmission Related		Plant Related		Labor Related		Justification	
Account 281												
Electric:												
287960 - - - - Accelerated Pollution Control Facilities Depreciation	(226,880,978)	(226,880,978)		0		0		0		0	Depreciation on pollution control facilities.	
Rounding												
Subtotal - p275	(226,880,978)	(226,880,978)		0		0		0		0		
Less FASB 109 Above if not separately removed												
Less FASB 106 Above if not separately removed												
Total	(226,880,978)	(226,880,978)		0		0		0		0		

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287766	610.101	Amortization NOPAs 99-00 RAR	221,572	221,572	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(31,465,480)	(31,465,480)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,866,799	201,866,799	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,279,586)	0	0	(1,279,586)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	(4,542,159)	(4,542,159)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,087,905,920	2,087,905,920	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	347,192	347,192	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(18,402,763)	(18,402,763)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,807,250	26,807,250	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets		0	876,666,143	(876,666,143)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets		0	45,088,279	0	0	(45,088,279)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets		0	179,562,151	0	0	(179,562,151)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(5,159,359)	0	0	(5,159,359)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,443,010	0	0	1,443,010	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.130	Contribution in Aid of Construction	236,008,289	236,008,289	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(195,796,231)	(195,796,231)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.141	Debt AFUDC	(218,407,507)	(218,407,507)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(82,292,410)	(82,292,410)	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.
287905	105.139	Equity AFUDC	(60,725,067)	(60,725,067)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(5,324,932,097)	(5,324,932,097)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(87,192,240)	(87,192,240)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications						Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
			23,147,349	0	0	23,147,349	0	
287605	105.148	Mine Safety Sec. 179E Election						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.
			(473,124)	(473,124)	0	0	0	
287610	105.460	Non-ARO Removal Costs	(319,897,165)	(319,897,165)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp						Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
			(1,143,834)	(1,143,834)	0	0	0	
287605	320.210	R & E - Sec.174 Deduction						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.
			(11,916,233)	(11,916,233)	0	0	0	
287648	100.120	RA - Effects of Ratemaking - Fixed Assets						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.
			(286,327,923)	(286,327,923)	0	0	0	
287605	105.131	Reclass to Pollution Control Facilities Depreciation						Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
			226,880,978	226,880,978	0	0	0	
287605	105.140	Reimbursements						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.
			30,562,252	30,562,252	0	0	0	
287605	105.122	Repairs Deduction						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.
			(290,884,666)	(290,884,666)	0	0	0	
287313	105.450	RL - Non-ARO Liability						Regulatory liability related to removal costs.
			319,897,165	319,897,165	0	0	0	
287605	105.135	Safe Harbor Lease Rate Differential						Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
			236,782	236,782	0	0	0	
287605	105.123	Sec. 481a Adjustment - Repair Deduction						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.
			(212,894,913)	(212,894,913)	0	0	0	
287771	110.205	Tax Depletion-SRC						Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
			388,365	388,365	0	0	0	
287301	105.471	UT Klamath Relicensing Costs						Book-tax difference related to relicensing cost for Klamath Dam.
			13,399,273	13,399,273	0	0	0	
		Rounding	0	0				
Subtotal - p275			(3,991,613,412)	(2,908,448,253)	(876,666,143)	18,151,414	(224,650,430)	
Less FASB 109 Above if not separately removed			(286,327,923)	(286,327,923)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,705,285,489)	(2,622,120,330)	(876,666,143)	18,151,414	(224,650,430)	

Instructions for Account 282:

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

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287642	105.401	RA - ARO	(19,316,596)	(19,316,596)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	(2,277,060)	(2,277,060)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(1,526,397)	(1,526,397)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID	44,840	44,840	0	0	0	Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	73,180	73,180	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	131,920	131,920	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	174,423	174,423	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	1,925,316	1,925,316	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.
137201	415.869	RA - Deferred Excess NPC - CA - Current	(833,113)	(833,113)	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(985,243)	(985,243)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	(5,317,990)	(5,317,990)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(3,977,714)	(3,977,714)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	(13,392,627)	(13,392,627)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(3,051,149)	(3,051,149)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	(8,791,976)	(8,791,976)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(5,765,987)	(5,765,987)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	47,174	47,174	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(15,296)	(15,296)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(21,048)	(21,048)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(304,719)	(304,719)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(70,089)	(70,089)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(187,309)	(187,309)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	(380,055)	(380,055)	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	2,179,194	2,179,194	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.
287576	430.110	RA - DSM Balance Reclass	(2,179,193)	(2,179,193)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.

287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(175,126,608)	(175,126,608)	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.
287634	415.300	RA - Environmental Costs	(14,463,182)	(14,463,182)	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.
287591	415.301	RA - Environmental Costs - WA	404,968	404,968	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(120,407,523)	(120,407,523)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(28,328,558)	(28,328,558)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	(2,694,214)	(2,694,214)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(161,291)	(161,291)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(12,149,676)	(12,149,676)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(350,066)	(350,066)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(43,322)	(43,322)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	(38,726)	(38,726)	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	(457,468)	(457,468)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	(210,698)	(210,698)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	(47,174)	(47,174)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	(107,232)	(107,232)	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	2,636	2,636	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	(2,636)	(2,636)	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(23,778)	(23,778)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(429,873)	(429,873)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(2,935,434)	0	0	0	(2,935,434)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(3,070,214)	(3,070,214)	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.
287588	415.831	RA - Post-Ret MMT - CA	(33,184)	(33,184)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(366,292)	(366,292)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(422,999)	(422,999)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287779	415.850	RA - Powerdale Decommissioning		(934,500)	(934,500)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID		(69,291)	(69,291)	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.
287866	415.854	RA - Powerdale Decommissioning - WA		(26,938)	(26,938)	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.
137313	415.905	RA - REC Sales Deferral - OR - Current		(157,263)	(157,263)	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent		(5,721)	(5,721)	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current		(1,191,086)	(1,191,086)	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent		(4,934,498)	(4,934,498)	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137316	415.904	RA - REC Sales Deferral - WY - Current		(1,392,379)	(1,392,379)	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent		(659,210)	(659,210)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current		(1,252,130)	(1,252,130)	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent		(305,969)	(305,969)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY		(15,056)	(15,056)	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.
287899	415.878	RA - UT Liquidation Damages		(265,657)	(265,657)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM		(10,584,405)	(10,584,405)	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).
287639	415.510	RA - WA Colstrip #3		(140,303)	(140,303)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA		(1)	(1)	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID		(77,798)	(77,798)	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	RA Amort - Tax PR Adj OR		(1,357,626)	(1,357,626)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT		(447,158)	(447,158)	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY		(212,197)	(212,197)	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.
287918	705.400	RL - Injuries & Damages Reserve - OR		(336,462)	(336,462)	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR		0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY		(266,486)	(266,486)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss		(20,633,788)	(20,633,788)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM		(55,334,314)	(55,334,314)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	122,235,098		
	Possessory taxes	407,331		
1	Total Plant Related	122,642,429	24.8693%	30,500,296
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.1869%	0
Other Included			Net Plant Allocator	
	Annual Report	70,239		
3	Total Other Included	70,239	24.8693%	17,468
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	122,712,668		30,517,764
Currently Excluded				
	Local Franchise	30,579,591		
	Montana Energy License	185,637		
	Montana Wholesale Energy	133,899		
	Idaho Generation Tax (KWh)	35,280		
	Oregon Department of Energy	888,597		
	Wyoming Wind Generation Tax	1,813,575		
	Washington Public Utility Tax	13,264,318		
	Other (Navajo Nation, Business & Occupation, Other)	33,618		
5	Subtotal Excluded Taxes	46,934,515		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>169,647,183</u>		
7	Total Other Taxes			
	114.14c			<u>169,647,183</u>
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,567,781
2	Pole Attachments - Transmission Related			218,119
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			860,319
5	Miscellaneous General Revenues		<i>detail below</i>	263,033
6	Account 454 subtotal		(Sum Lines 1-5)	5,465,020
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	24,313,829
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	106,848,351
10	Facilities Charges including Interconnection Agreements	Note 2		2,046,482
11	Transmission maintenance revenue		Account 456.2	754,389
12	Account 456 subtotal		(Sum Lines 7-11)	133,963,051
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	139,428,072

Detail for selected items above

Miscellaneous General Revenues

Rents - General	133,647
One Utah Center and North Temple office subleases	2,862,717
Parking Rent: Lloyd Center, Portland, Oregon	568,165
Rents - Common Affiliate - Kern River	91,739
Rents - non Common	3,650
Total Miscellaneous General Revenue	3,659,918
Wages & Salary Allocator	7.19%
Total Allocated Miscellaneous General Revenue	263,033

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	353,900,144
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.55%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.23%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.22%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.30%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	4.56%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.57%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.01%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.12%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	250,136,846

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(450,647)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(726,277)
136	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$			104,489,575
137	Total Income Taxes				103,763,299

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes	
Calculation of Transmission Plant In Service		Source	Footnotes	Year	Balance		
1	December	206.58b		2012	4,724,913,520	-	
2	January	Monthly Balances		2013	4,731,367,395		
3	February	Monthly Balances		2013	4,740,141,078		
4	March	Monthly Balances		2013	4,745,979,050		
5	April	Monthly Balances		2013	4,751,823,513		
6	May	Monthly Balances		2013	5,117,514,133		
7	June	Monthly Balances		2013	5,157,318,389		
8	July	Monthly Balances		2013	5,156,974,611		
9	August	Monthly Balances		2013	5,160,842,168		
10	September	Monthly Balances		2013	5,169,804,566		
11	October	Monthly Balances		2013	5,180,922,411		
12	November	Monthly Balances		2013	5,201,972,969		
13	December	207.58g		2013	5,231,106,254	-	
15	14	Transmission Plant In Service	(line 13)	(Note M)	Projection	5,231,106,254	Appendix A input
Calculation of Distribution Plant In Service		Source		Year	Balance		
15	December	206.75b		2012	5,852,985,088	-	
16	January	Monthly Balances		2013	5,863,685,628		
17	February	Monthly Balances		2013	5,871,121,272		
18	March	Monthly Balances		2013	5,885,009,816		
19	April	Monthly Balances		2013	5,905,209,553		
20	May	Monthly Balances		2013	5,913,181,232		
21	June	Monthly Balances		2013	5,923,787,538		
22	July	Monthly Balances		2013	5,935,505,444		
23	August	Monthly Balances		2013	5,947,826,790		
24	September	Monthly Balances		2013	5,967,495,773		
25	October	Monthly Balances		2013	5,983,508,697		
26	November	Monthly Balances		2013	6,001,182,669		
27	December	206.75g		2013	6,023,412,371	-	
28	Distribution Plant In Service	(line 27)		Projection	6,023,412,371		
Calculation of Intangible Plant In Service		Source		Year	Balance		
29	December	204.5b		2012	854,419,426	-	
30	December	204.5g		2013	857,285,828	-	
19	31	Intangible Plant In Service	(line 30)	(Note N)	Projection	857,285,828	Appendix A input
Calculation of General Plant In Service		Source		Year	Balance		
32	December	206.99b		2012	1,359,148,793	-	
33	December	207.99g		2013	1,417,753,200	-	
18	34	General Plant In Service	(line 33)	(Note N)	Projection	1,417,753,200	Appendix A input
Calculation of Production Plant In Service		Source		Year	Balance		
35	December	204.46b		2012	10,942,646,469	-	
36	January	Monthly Balances		2013	10,950,280,741		
37	February	Monthly Balances		2013	10,951,282,908		
38	March	Monthly Balances		2013	10,948,782,318		
39	April	Monthly Balances		2013	10,953,104,332		
40	May	Monthly Balances		2013	10,988,468,965		
41	March	Monthly Balances		2013	11,001,399,992		
42	April	Monthly Balances		2013	11,011,812,645		
43	August	Monthly Balances		2013	11,011,939,575		
44	September	Monthly Balances		2013	11,012,519,587		
45	October	Monthly Balances		2013	11,012,130,599		
46	November	Monthly Balances		2013	11,021,139,407		
47	December	204.46g		2013	11,049,334,932	-	
48	Production Plant In Service	(line 47)		Projection	11,049,334,932		
49	Electric Plant Sold	206.102g			0	-	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	24,578,892,585	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes		
Calculation of Transmission Accumulated Depreciation							
	Source		Year	Balance			
51	December	Prior year 219.25c	2012	1,285,912,340	-		
52	January	Monthly Balances	2013	1,292,305,480			
53	February	Monthly Balances	2013	1,298,108,078			
54	March	Monthly Balances	2013	1,302,572,700			
55	April	Monthly Balances	2013	1,308,400,044			
56	May	Monthly Balances	2013	1,314,272,741			
57	June	Monthly Balances	2013	1,323,917,073			
58	July	Monthly Balances	2013	1,329,613,838			
59	August	Monthly Balances	2013	1,335,908,460			
60	September	Monthly Balances	2013	1,343,726,789			
61	October	Monthly Balances	2013	1,350,659,016			
62	November	Monthly Balances	2013	1,356,559,529			
63	December	219.25c	2013	1,361,684,760	-		
25	64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,361,684,760	Appendix A input
Calculation of Distribution Accumulated Depreciation							
	Source		Year	Balance			
65	December	Prior year 219.26c	2012	2,268,075,733	-		
66	January	Monthly Balances	2013	2,277,930,074			
67	February	Monthly Balances	2013	2,288,049,306			
68	March	Monthly Balances	2013	2,297,862,693			
69	April	Monthly Balances	2013	2,308,953,631			
70	May	Monthly Balances	2013	2,318,828,538			
71	June	Monthly Balances	2013	2,330,090,493			
72	July	Monthly Balances	2013	2,339,886,739			
73	August	Monthly Balances	2013	2,349,851,239			
74	September	Monthly Balances	2013	2,359,919,448			
75	October	Monthly Balances	2013	2,369,554,576			
76	November	Monthly Balances	2013	2,379,626,471			
77	December	219.26c	2013	2,387,803,953	-		
78	78	Distribution Accumulated Depreciation	(line 77)		Projection	2,387,803,953	
Calculation of Intangible Accumulated Depreciation							
	Source		Year	Balance			
79	December	Prior year 200.21c	2012	500,799,794	-		
80	December	200.21c	2013	529,162,303	-		
8	81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	529,162,303	Appendix A input
Calculation of General Accumulated Depreciation							
	Source		Year	Balance			
82	December	Prior year 219.28c	2012	500,908,590	-		
83	December	219.28c	2013	539,021,263	-		
26	84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	539,021,263	Appendix A input
Calculation of Production Accumulated Depreciation							
	Source		Year	Balance			
85	December	Prior year 219.20 through 219.24	2012	3,349,770,759			
86	January	Monthly Balances	2013	3,372,689,520			
87	February	Monthly Balances	2013	3,395,112,641			
88	March	Monthly Balances	2013	3,412,932,868			
89	April	Monthly Balances	2013	3,433,380,189			
90	May	Monthly Balances	2013	3,441,663,840			
91	June	Monthly Balances	2013	3,457,058,112			
92	July	Monthly Balances	2013	3,475,412,913			
93	August	Monthly Balances	2013	3,497,879,294			
94	September	Monthly Balances	2013	3,514,862,056			
95	October	Monthly Balances	2013	3,537,678,275			
96	November	Monthly Balances	2013	3,560,266,566			
97	December	219.20 through 219.24	2013	3,575,241,488	-		
98	98	Production Accumulated Depreciation	(line 97)		Projection	3,575,241,488	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	7,863,751,463	Appendix A input
100	100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	8,392,913,766	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year	227.16c		0	
		Current Year	227.16c		0	
		(Note N) Appendix A input	Projection		0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year	227.5c		83,816,884	
		Current Year	227.5c		91,333,148	
		(Note N) Appendix A input	Projection		91,333,148	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year	227.8c		750,972	
		Current Year	227.8c		678,432	
		(Note N) Appendix A input	Projection		678,432	current end-of-year balance

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	(1,812,064)	Net Plant Allocator 24.87%	(450,647)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base							
			Current beg of year balance	266 footnotes	2,420,922			
			Current end of year balance	266 footnotes	1,445,358			
			Average		1,933,140	24.87%	480,758	(enter negative in Appendix A)

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
23	Land Held for Future Use		Prior Year	214.47d	22,657,380	2,996,636	19,660,744	Detail for transmission-related value on Attachment 12
			Current Year	214.47d	23,368,811	3,707,729	19,661,082	Detail for transmission-related value on Attachment 12
		(Notes B & L) Appendix A input	Projection			3,707,729		current end-of-year balance

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Excluded Membership Dues Expense				
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335.1b	17,800	
	National Automated Clearinghouse Association (NACHA)	component of 335.1b	4,500	
	National Coal Transportation Association	component of 335.1b	1,500	
	National Electric Energy Testing Research and Application Center	component of 335.1b	95,000	
	National Joint Utilities	component of 335.1b	10,500	
63	Total	(Note C) Appendix A Input	129,300	
PBOP				
	Fixed PBOP expense	FERC Authorized	15,236,246	
	Actual PBOP expense	Attachment 17	1,065,880	
58	Adjusted total (Current year actual)	Appendix A Input	14,170,366	Authorized minus Att 17 = Current year actual PBOP expense
Property Insurance				
	Property Insurance Account 924	323.185b	13,818,764	
70		(Note F) Appendix A Input	13,818,764	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G						
Specific Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
	Annual Fee	350.35d	1,883,087	1,883,087		
	Annual Fee - hydro	350.36d	2,350,790		2,350,790	
	Transmission Rate Case	350.37d	254,925	254,925		
	Other Regulatory	350.38d	1,243,762	382,256	861,506	
	FERC Transmission Rate Case (MEHC services)	350.45d	534	534		
	Rate case	350.26b	538,867	340,206		
67	Total	sum	5,733,098	2,520,802	3,212,296	

PacifiCorp
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 Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b		1,546	0	1,546	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b		1,546	0	1,546	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	321.112b		198,670,131	(1,889,863)	196,780,268	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching	321.84b		0			
	(561.1) Load Dispatch-Reliability	321.85b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b		7,218,959			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b		0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		292,567			
	(561.5) Reliability, Planning and Standards Development	321.89b		1,114,579			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		8,626,105	0	8,626,105	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b		137,182,304	0	137,182,304	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & Documentation
Net Revenue Requirement					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,765,406	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
				Prior Year	Enter negative
				Current Year	Enter negative
				Appendix A input	Projection
50	Network Upgrade Balance	(Note N)		(47,435,078)	
				(58,242,601)	
				(58,242,601)	current end-of-year balance

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	
Transmission Plant					
	Depreciation expense (403)	(Note H)	336.7b	94,564,623	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	94,564,623	Appendix A Input
General Plant					
	Depreciation expense (403)	(Note H)	336.10b	39,122,546	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,621,977	
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,744,523	Appendix A Input
Intangible plant					
	Amortization of limited term electric plant (404)	(Note H)	336.1d	43,538,777	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	Total Intangible Amortization	(Note H)	sum	43,538,777	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Generating Plant Liquidated Damages - Wyoming (detail below)				232.28e	
Goodnoe Hills Settlement				21,250	
Lake Side Settlement				27,331	
61	Total		sum	48,581	Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions
	Other Transmission PIS (Excl Energy Gateway)	Energy Gateway Segment B	Energy Gateway Segment C	Energy Gateway Segment D	Energy Gateway Segment E	Energy Gateway Segment F	Energy Gateway Segment G	Energy Gateway Segment H	Energy Gateway Total (Segments B-H)	Transmission CWP (Gateway only)	
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-
Jan	3,624,601.67	-	172,966	650,358	(1,054)	-	-	-	822,270	-	13
Feb	13,571,539	-	23,249	69,247	-	-	-	-	92,497	-	12
Mar	3,990,692	-	86,840	170,591	-	-	-	-	257,431	-	11
Apr	12,183,322	-	12,000	165,415	-	-	-	-	177,415	-	10
May	4,410,591	-	17,000	2,978,843	-	-	-	-	2,995,843	-	9
Jun	20,800,258	-	17,000	250,000	-	-	-	-	267,000	-	8
Jul	5,094,798	-	27,000	251,516	-	-	-	-	278,516	-	7
Aug	21,369,026	-	27,000	202,189	-	-	-	-	229,189	-	6
Sep	13,614,752	-	37,000	35,377	-	-	-	-	72,377	-	5
Oct	22,072,036	-	52,000	-	-	-	-	-	52,000	-	4
Nov	28,989,298	-	37,000	-	-	-	-	-	37,000	-	3
Dec	15,570,759	-	17,000	-	-	-	-	-	17,000	-	2
Total	165,351,689	-	526,056	4,773,537	(1,054)	-	-	-	5,298,538	-	1

New Transmission Plant Additions and CWP (weighted by months in service)

(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)
	Other Transmission PIS Amount (A x L)	Other Transmission PIS Amount (J x L)	Other Transmission PIS (M / 13)	Other Transmission PIS (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (O / 13)	Input/Total
13	-	-	-	-	-	-	-
12	43,495,448	9,867,243	3,345,903.70	759,019	-	-	-
11	149,286,931	1,017,465	11,483,610	78,267	-	-	-
10	39,906,915	2,574,314	3,069,763	198,024	-	-	-
9	109,649,894	1,596,735	8,434,607	122,826	-	-	-
8	35,284,727	23,966,744	2,714,210	1,843,596	-	-	-
7	145,601,805	1,869,000	11,200,139	143,769	-	-	-
6	30,568,786	1,671,096	2,351,445	128,546	-	-	-
5	106,845,128	1,145,945	8,218,856	88,150	-	-	-
4	54,699,008	289,508	4,207,616	22,270	-	-	-
3	66,216,107	156,000	5,093,547	12,000	-	-	-
2	57,978,596	74,000	4,459,892	5,692	-	-	-
1	15,570,759	17,000	1,197,751	1,308	-	-	-
	855,104,104	44,245,050	65,777,239	3,403,465	-	-	-

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

69,180,704
-

Estimated Life	58
Estimated Depreciation for Attachment 7	
Jan	11.5
Feb	10.5
Mar	9.5
Apr	8.5
May	7.5
Jun	6.5
Jul	5.5
Aug	4.5
Sep	3.5
Oct	2.5
Nov	1.5
Dec	0.5
Total Estimated Depreciation for Attachment 7	59,764

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line					
1			New Plant Carrying Charge		
2			Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)		
		Formula Line			
3	A	157	Net Plant Carrying Charge without Depreciation	10.9837%	
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	11.6298%	
5	C		Line B less Line A	0.6460%	
6			FCR if CIAC		
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	2.6443%	

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

			Transmission CWIP (Energy Gateway only)			Transmission PIS Actuals (Energy Gateway Segment B-H)			Transmission PIS Projection (Energy Gateway Segment B-H)									
8	Useful life of the project	Life				58.00			58.00									
	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"	CIAC (Yes or No)	No			No			No									
9	Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50									
10	From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13																	
11	9.8% ROE		10.9837%			10.9837%			10.9837%			10.9837%						
12	Line 14 plus (line 5 times line 13)/100	FCR for This Project	10.9837%			11.3068%			11.3068%			10.9837%						
13	13 Month Net Plant or CWIP Balance	Investment				1,160,763,779			3,373,583									
14	Actual or estimated depreciation expense	Annual Depreciation Expense	-			20,013,169			59,764			-						
		Invest Yr	13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			13 Month Net Plant or CWIP			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (incentive minus without)
			Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue				
15	W 9.8 % ROE	2010	-	-	-	287,225,425	4,836,783	36,384,857	-	-	-	-	-	-	\$ 36,384,857		\$ 36,384,857	
16	W Increased ROE	2010	-	-	-	287,225,425	4,836,783	37,312,646	-	-	-	-	-	-	\$ 37,312,646	\$ 37,312,646	\$	927,789
17	W 9.8 % ROE	2011	-	-	-	784,113,653	13,727,954	99,852,905	-	-	-	-	-	-	\$ 99,852,905		\$ 99,852,905	
18	W Increased ROE	2011	-	-	-	784,113,653	13,727,954	102,385,731	-	-	-	-	-	-	\$ 102,385,731	\$ 102,385,731	\$	2,532,827
19	W 9.8 % ROE	2012	-	-	-	785,864,997	13,960,855	100,278,169	-	-	-	-	-	-	\$ 100,278,169		\$ 100,278,169	
20	W Increased ROE	2012	-	-	-	785,864,997	13,960,855	102,816,652	-	-	-	-	-	-	\$ 102,816,652	\$ 102,816,652	\$	2,538,484
21	W 9.8 % ROE	2013	-	-	-	1,039,140,449	18,682,869	132,819,282	-	-	-	-	-	-	\$ 132,819,282		\$ 132,819,282	
22	W Increased ROE	2013	-	-	-	1,039,140,449	18,682,869	136,175,891	-	-	-	-	-	-	\$ 136,175,891	\$ 136,175,891	\$	3,356,608
23	W 9.8 % ROE	2014	-	-	-	1,160,763,779	21,077,778	148,572,974	3,373,583	59,764	430,309	-	-	-	\$ 149,003,283		\$ 149,003,283	
24	W Increased ROE	2014	-	-	-	1,160,763,779	21,077,778	152,322,447	3,373,583	59,764	441,207	-	-	-	\$ 152,763,654	\$ 152,763,654	\$	3,760,371
25	W 9.8 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
26	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
27	W 9.8 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
28	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
29	W 9.8 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
30	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
31	W 9.8 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
32	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
33	W 9.8 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
34	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
35	W 9.8 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
36	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
37	W 9.8 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
38	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
39	W 9.8 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
40	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
41	W 9.8 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
42	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
43	W 9.8 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
44	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
45	W 9.8 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
46	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
47	W 9.8 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
48	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
49	W 9.8 % ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
50	W Increased ROE	2027	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
51	W 9.8 % ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
52	W Increased ROE	2028	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
53	W 9.8 % ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
54	W Increased ROE	2029	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-
55	----	----	-	-	-	-	-	-	-	-	-	-	-	-	\$ -		\$ -	
56	----	----	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$	-

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2013

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,321.00	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	70,394,606.22	1.86%	11,300,668.02	2.52%	2,000,845.91	1.71%	89,641,026.15	1.53%	10,132,328.88	1.95%	384,044.32	1.51%	12,223,021.91	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,265,976.80	3.59%	387,818.89	4.21%	376,033.28	3.83%	1,540,310.57	3.42%	739,917.40	4.66%	115,888.01	1.93%	685,258.44	3.17%	
25	302	Franchises and Consents															5.04%
26	303	Miscellaneous Intangible Plant															4.84%
27	390.1	Leasehold Improvements - Gen															4.85%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

	OATT (Part III - Network Service) - Average of current year and prior two years															
Column	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f		
Customer Class RS / SA	PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO		
Jan	8,651	5.02	3.26	28.52	1.14	-	4.74	21.09	0.18	51.81	0.00	0.00	3.00	119		
Feb	8,257	5.64	3.32	23.74	1.16	0.14	6.40	19.63	1.10	47.45	0.00	0.00	3.00	112		
March	7,770	4.84	3.36	27.37	1.13	0.10	5.00	19.17	0.84	41.97	0.00	0.00	3.00	107		
April	7,398	5.17	2.97	18.59	0.83	0.07	12.21	20.87	0.48	38.38	0.21	0.98	3.00	104		
May	7,733	5.04	2.77	11.35	0.60	0.01	13.33	22.23	0.17	37.58	0.37	2.35	3.00	99		
Jun	9,155	5.15	3.26	10.71	0.22	0.01	4.79	24.34	0.16	50.39	0.74	3.29	2.28	105		
Jul	9,867	5.44	3.34	12.27	0.24	0.01	9.43	25.77	0.27	51.86	0.76	3.11	2.37	115		
Aug	9,536	5.80	3.32	13.08	0.22	-	9.04	24.60	0.17	53.39	0.75	2.68	2.62	116		
Sept	8,664	5.28	2.97	12.47	0.19	0.13	8.62	22.28	0.13	46.57	0.70	2.89	2.17	104		
Oct	7,525	5.29	2.93	19.52	0.42	-	40.20	19.69	0.15	36.12	0.09	0.59	3.21	128		
Nov	8,018	5.15	3.17	22.09	1.00	0.23	33.13	20.49	0.48	46.44	0.00	0.00	3.49	136		
Dec	8,940	5.45	3.31	19.27	1.13	0.12	32.09	20.71	0.66	51.43	0.00	0.00	3.59	138		
Total	101,514	63,264	38	219	8	1	179	261	5	553	4	16	35	1,382		
Avg 12CP	8,460	5.27	3	18	1	0	15	22	0	46	0	1	3	115		

Other Service							Total OS
j1	j2	j3	j4	j5	j6		
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263	APS OS RS 436			
342	98	70	333	-		843	
300	79	83	304	-		766	
290	66	74	267	-		697	
332	62	71	261	-		726	
316	83	75	317	-		791	
502	156	117	304	-		1,078	
505	165	104	317	-		1,091	
506	162	101	332	-		1,102	
506	134	108	285	-		1,033	
308	75	75	275	-		733	
312	82	62	325	-		782	
380	99	89	325	-		893	
4,600	1,262	1,028	3,645	-		10,535	
383	105	86	304	-		878	

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																		
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Iberdrola	Thermo No. 1	Powerex	Sacramento Municipal Utility District	Enel	NextEra	State of SD	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	
Class	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 279	LTP SA 568	LTP SA 169	LTP SA 751	LTP SA 706	LTP SA 733	LTP SA 170	LTP	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	Total LTP
Jan / SA	2,777	50	18	56	-	30	11	80	30	25	99	4	135	67	67	66	50	150	3,715
Feb	2,777	50	18	56	-	30	11	80	30	25	99	4	135	67	67	66	50	150	3,715
March	2,777	50	18	56	-	30	11	80	30	25	99	4	135	67	67	66	50	150	3,715
April	2,777	50	18	56	-	30	11	80	30	25	99	4	135	67	67	66	50	150	3,715
May	2,777	50	18	56	-	30	11	80	30	25	99	4	135	67	67	66	50	150	3,715
Jun	2,872	50	18	56	75	30	11	80	30	25	80	-	142	67	67	66	50	150	3,869
Jul	2,846	50	18	56	75	30	11	80	30	25	80	-	141	67	67	66	50	150	3,842
Aug	2,546	50	18	56	75	30	11	80	30	25	80	-	141	67	67	66	50	150	3,542
Sept	2,546	50	18	56	75	30	11	80	30	25	80	-	141	67	67	66	50	150	3,542
Oct	2,546	50	18	56	75	30	11	80	30	25	80	-	141	67	67	66	50	150	3,542
Nov	2,451	50	18	56	-	30	11	80	30	25	99	-	134	67	67	66	50	150	3,384
Dec	2,451	50	18	56	-	30	11	80	30	25	99	-	134	67	67	66	50	150	3,384
Total	32,143	600	216	672	375	360	132	960	360	300	1,093	20	1,649	804	804	792	600	1,800	43,680
Avg 12CP	2,679	50	18	56	31	30	11	80	30	25	91	2	137	67	67	66	50	150	3,640

Total Network & OS	1% growth	Behind-the Meter	Total Network Load
9,612	9,711	203	9,913
9,134	9,228	200	9,428
8,574	8,662	287	8,949
8,228	8,313	265	8,578
8,623	8,712	244	8,956
10,339	10,446	315	10,761
11,073	11,187	316	11,502
10,753	10,864	286	11,150
9,801	9,903	326	10,228
8,386	8,473	244	8,717
8,936	9,027	186	9,213
9,971	10,073	211	10,284
113,431	114,596	3,084	117,680
9,453	9,550	257	9,807

Divisor
13,628
13,143
12,664
12,293
12,671
14,630
15,344
14,692
13,770
12,259
12,597
13,668
161,360
13,447

PacifiCorp
Attachment 9a1 - Load (Current Year)
2013

Column			OATT (Part III - Network Service)													
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class RS / SA	Day	Time	PacifiCorp NFS -	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 370	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	Tri-State NFO SA 628	Noble Americas NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Iberdrola NFO SA 742	Total NFO
Jan	16	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71	0.00	0.00	-	115
Feb	6	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12	0.00	0.00	-	106
March	7	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38	0.01	0.00	-	108
April	23	15	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05	0.29	0.86	-	108
May	15	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30	0.55	2.88	-	103
Jun	29	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31	0.64	3.39	2.28	110
Jul	12	15	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13	0.64	3.27	2.37	115
Aug	6	16	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24	0.62	2.70	2.62	113
Sept	5	17	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40	0.53	2.88	2.17	108
Oct	2	17	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02	0.00	0.00	3.21	97
Nov	27	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69	0.00	0.00	3.49	115
Dec	18	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35	0.00	0.00	3.59	131
Total			103,981	67	40	237	9	1	29	317	6	585	3	16	20	1,329

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Admin. OS	APS OS	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/RS 263	RS 436	
Jan	16	18	411	114	65	350	-	941
Feb	6	8	307	78	78	335	-	798
March	7	8	280	70	87	304	-	741
April	23	15	305	70	54	277	-	706
May	15	16	364	109	95	368	-	936
Jun	29	16	607	184	129	302	-	1,222
Jul	12	15	632	186	135	325	-	1,278
Aug	6	16	550	172	77	349	-	1,148
Sept	5	17	572	155	83	313	-	1,124
Oct	2	17	341	57	79	228	-	705
Nov	27	18	355	81	74	320	-	829
Dec	18	18	438	106	109	343	-	997
Total			5,161	1,383	1,066	3,814	-	11,424

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2012

Column			OATT (Part III - Network Service)													
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class			PacifiCorp NFS	BPA Clarke				BPA: Benton		Noble		Basin Electric				Total NFO
RS / SA	Day	Time		BPA Yakama NFO	BPA Gazley NFO	PUD NFO	REA NFO	BPA Oregon Wind NFO	Tri-State NFO	Americas NFO	Basin Electric NFO	Sheridan NFO	Black Hills NFO	USBR NFO	WAPA NFO	
			SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	Terminated	SA 347	SA 506	SA 175		
Jan	16	18	8,445	5.08	3.38	27.72	1.21	-	0.08	25.91	0.27	-	50.73	0.00	0.00	114
Feb	6	8	8,118	5.19	3.40	21.49	1.30	0.42	2.25	24.22	1.12	-	42.23	0.00	0.00	102
March	7	8	7,799	4.06	3.51	29.84	1.21	-	0.91	23.61	0.24	-	39.54	0.00	0.00	103
April	23	15	7,337	4.92	2.85	10.08	0.54	0.21	13.98	28.76	0.20	-	36.08	0.34	2.07	100
May	15	16	8,006	6.03	2.62	9.83	0.43	0.03	13.15	29.08	0.20	-	37.44	0.56	3.17	103
Jun	29	16	9,020	5.01	3.19	9.69	0.34	0.03	0.08	28.79	0.21	-	54.86	0.57	3.47	106
Jul	12	15	9,831	5.70	3.06	10.45	0.38	-	12.20	30.20	0.61	-	57.45	0.65	3.06	124
Aug	6	16	9,607	5.87	3.40	13.70	0.34	-	14.03	28.15	0.30	-	49.94	0.64	2.34	119
Sept	5	17	8,667	4.98	3.10	11.69	0.28	0.31	13.47	26.51	0.21	-	39.32	0.56	2.78	103
Oct	2	17	7,520	5.01	2.63	10.07	0.27	-	11.52	27.12	0.20	-	33.34	0.26	1.76	92
Nov	27	18	8,037	4.89	3.32	20.76	0.85	0.39	0.07	25.22	0.25	-	47.62	0.00	0.00	103
Dec	18	18	8,584	5.18	3.55	-	1.21	-	0.08	25.18	0.25	-	47.93	0.00	-	83
Total			100,971	62	38	175	8	1	82	323	4	-	536	4	19	1,252

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Admin. OS	APS OS	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280	RS 262/RS 263	RS 436	
Jan	16	18	261	84	67	350	-	761
Feb	6	8	290	76	83	265	-	714
March	7	8	289	68	91	257	-	705
April	23	15	394	71	103	271	-	839
May	15	16	347	85	78	307	-	817
Jun	29	16	472	155	118	301	-	1,046
Jul	12	15	505	176	91	308	-	1,080
Aug	6	16	487	159	108	339	-	1,094
Sept	5	17	480	137	131	275	-	1,023
Oct	2	17	352	101	85	329	-	867
Nov	27	18	322	84	82	302	-	790
Dec	18	18	369	96	90	322	-	877
Total			4,567	1,293	1,127	3,626	-	10,613

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
2011

Column			OATT (Part III - Network Service)													
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f
Customer Class RS / SA	Day	Time	PacifiCorp	BPA Clarke		BPA: Benton		Noble		Basin Electric				Total NFO		
			NFS	BPA Yakama	BPA Gazley	PUD	REA	BPA Oregon Wind	Tri-State	Americas	Basin Electric	Sheridan	Black Hills		USBR	WAPA
			NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO	NFO		NFO	NFO
			SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	Terminated	SA 347	SA 506	SA 175		
Jan	11	18	8,682	5.00	3.00	29.00	1.00	-	14.00	12.00	-	-	54.00	-	-	118
Feb	2	8	8,602	6.00	3.00	28.00	1.00	-	15.00	10.00	1.00	-	54.00	-	-	118
March	3	8	7,731	5.00	3.00	25.00	1.00	-	14.00	10.00	1.00	-	41.00	-	-	100
April	8	9	7,518	5.00	3.00	24.00	1.00	-	13.00	10.00	1.00	-	37.00	-	-	94
May	17	10	7,087	4.00	3.00	15.00	1.00	-	13.00	11.00	-	-	34.00	-	1.00	82
Jun	28	16	8,613	5.00	3.00	10.00	-	-	14.00	13.00	-	-	46.00	1.00	3.00	95
Jul	6	17	9,261	5.00	3.00	12.00	-	-	16.00	15.00	-	-	46.00	1.00	3.00	101
Aug	23	17	9,431	6.00	3.00	14.00	-	-	13.00	15.00	-	-	55.00	1.00	3.00	110
Sept	7	17	8,510	5.00	3.00	16.00	-	-	12.00	15.00	-	-	43.00	1.00	3.00	98
Oct	27	8	7,543	5.00	3.00	25.00	1.00	-	13.00	10.00	-	-	36.00	-	-	93
Nov	28	19	7,827	5.00	3.00	22.00	1.00	-	1.00	11.00	-	-	43.00	-	-	86
Dec	13	18	8,786	5.00	3.00	25.00	1.00	-	-	11.00	1.00	-	50.00	-	-	96
Total			99,591	61	36	245	8	-	138	143	4	-	539	4	13	1,191

Column			Other Service					j
			j1	j2	j3	j4	j5	
Customer Class			UAMPS OS	UMPA OS	Deseret OS	Western Area Power Admin. OS RS 262/RS 263	APS OS RS 436	Total OS
RS / SA	Day	Time	RS 297	RS 637	RS 280			
Jan	11	18	353	97	78	299	-	827
Feb	2	8	302	83	88	312	-	785
March	3	8	301	60	44	240	-	645
April	8	9	298	45	57	235	-	635
May	17	10	237	55	52	277	-	621
Jun	28	16	426	128	105	308	-	967
Jul	6	17	379	134	85	318	-	916
Aug	23	17	482	155	118	308	-	1,063
Sept	7	17	467	110	109	266	-	952
Oct	27	8	232	68	59	269	-	628
Nov	28	19	260	82	30	354	-	726
Dec	13	18	334	94	67	309	-	804
Total			4,071	1,111	892	3,495	-	9,569

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(411,498,120)
1110000	146200	A/Amort-Oth Intang	(86,518,954)
1110000	146210	A/Amort-Oth Lic/Hydr	(11,254,194)
1110000	146230	A/Amort-LsHld Imprmt	(19,891,034)
Attachment 5 input: Total Accumulated Amortization			(529,162,303)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2013

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 1,004,672	\$ 1,626,960	\$ 1,315,816			\$ 1,315,816	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,807,569	\$ 4,918,835	\$ 4,863,202			\$ 4,863,202	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,812	\$ 373,052	\$ 360,932	\$ 360,932			
	132045	Prepaid Workers Compensation	Labor-related	\$ 164,863	\$ 249,572	\$ 207,217				\$ 207,217
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 2,355,237	\$ 51,218	\$ 1,203,228				\$ 1,203,228
	132722	IC Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	IC Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 11,615,331	\$ 11,539,928	\$ 11,577,630			\$ 11,577,630	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 7,294	\$ 10,389	\$ 8,842	\$ 8,842			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 413,672	\$ 474,926	\$ 444,299	\$ 444,299			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 649,677	\$ 652,603	\$ 651,140	\$ 651,140			
	132096	Prepaid RECs for RPS (WA)	Other	\$ 59,593	\$ (1,515)	\$ 29,039	\$ 29,039			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 363,240	\$ 6,604,300	\$ 3,483,770	\$ 3,483,770			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 101,752	\$ 66,333	\$ 84,043			\$ 84,043	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 158,745	\$ 79,372	\$ 79,372			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 5,184	\$ 4,147	\$ 4,665	\$ 4,665			
	132606	Other Prepay - Lease Commissions	Other	\$ 4,447	\$ -	\$ 2,224	\$ 2,224			
	132620	Prepayments - Water Rights Lease	Other	\$ 985,248	\$ 1,084,455	\$ 1,034,851	\$ 1,034,851			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 223,038	\$ -	\$ 111,519	\$ 111,519			
	132622	Prepayments - Water Rights (Hrningtn-Clev)	Other	\$ 25,986	\$ 28,244	\$ 27,115	\$ 27,115			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ 22,885	\$ 78,803	\$ 50,844	\$ 50,844			
	132650	Prepaid Dues	Other	\$ 4,070,918	\$ 2,156,305	\$ 3,113,612	\$ 3,113,612			
	132700	Prepaid Rent	Plant-related	\$ 248,693	\$ 99,290	\$ 173,992			\$ 173,992	
	132705	Prepaid Pole Contact Rental	Other	\$ -	\$ 302,544	\$ 151,272	\$ 151,272			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 97,347	\$ 48,673				\$ 48,673
	132825	Prepaid LGIA Transmission	Other	\$ 1,401,446	\$ 533,608	\$ 967,527	\$ 967,527			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 863,304	\$ 863,304	\$ 863,304	\$ 863,304			
	132900	Prepayments - Other	Labor-related	\$ 969,113	\$ 1,068,427	\$ 1,018,770				\$ 1,018,770
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 808,456	\$ 804,330	\$ 806,393	\$ 806,393			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,227,845	\$ 2,630,729	\$ 2,429,287	\$ 2,429,287			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 269,344	\$ 294,039	\$ 281,692	\$ 281,692			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 7,862,531	\$ 8,898,383	\$ 8,380,457				\$ 8,380,457
	132926	Prepaid Royalties	Other	\$ 876,494	\$ 842,957	\$ 859,725	\$ 859,725			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (51,218)	\$ (206,337)	\$ (128,778)			\$ (128,778)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (2,183,312)	\$ (1,921,192)	\$ (2,052,252)	\$ (2,052,252)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 2,234,530	\$ 2,127,529	\$ 2,181,030	\$ 2,181,030			
1652200	116131	InterCo Federal Tax Rec - (Even Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116132	InterCo Federal Tax Rec - (Odd Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116133	InterCo State Tax Rec - (Even Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116134	InterCo State Tax Rec - (Odd Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116806	Current Federal Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116807	Current Federal Interest Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116826	Current State Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116827	Current State Interest Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,614,415	\$ 2,513,551	\$ 2,563,983	\$ 2,563,983			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ -	\$ -	\$ -	\$ -			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		Total Prepayments		\$ 45,371,059	\$ 49,025,808	\$ 47,198,433	\$ 18,454,183	\$ -	\$ 17,885,904	\$ 10,858,346

Allocator	0.000%	100.000%	24.869%	7.187%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,448,097	\$ 780,375
Appendix A input: Total Allocated to Transmission	\$ 5,228,472			

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31

	Prior year	Current year
Troutdale Substation	6,979	6,979
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,014,053	1,014,053
Anticline Substation	964,505	964,505
Tooele Substation	42,278	42,278
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	0	598,457
Helper Substation Expansion	0	112,636
Attachment 5 input: Total - Transmission	2,996,636	3,707,729

		Prior year	Current year
Total - PacifiCorp	214.47d	22,657,380	23,368,811

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,931,925	n/a	1
BPA Malin RS 368	269,394	n/a	1
BPA GTA S. Idaho RS 299	1,880,676	n/a	1
Cowlitz RS 234	129,386	n/a	1
Deseret RS 280	n/a	88.8	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	73,824	n/a	1
Idaho RS 203 - Jim Bridger Pumps	16,284	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	267,451	n/a	1
Portland General Electric	6,628	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	267,451	n/a	1
Tri-State RS 123	133,424	n/a	1
USBR Crooked River RS 67	13,573	n/a	1
USBR Weber Basin RS 286	29,592	n/a	1
UAMPS RS 297	n/a	430.1	0
UMPA RS 637	n/a	115.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	59,756	n/a	1
Iberdrola Deferral Fee	303,750	n/a	1
Sacramento Municipal Utility District Deferral Fee	130,043	n/a	1
Enel Cove Deferral Fee	131,625	n/a	1
Additional OS Revenue Credit	203,594	n/a	1
Att 3 input: Total OS contract revenue credits	24,313,829	964.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	9,844,033
Third parties	2,181,280
Total short-term firm	12,025,313

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	83,248,081
Third parties	11,574,958
Total short-term non-firm	94,823,038

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	93,092,114
Third parties	13,756,237
Att. 3 input: Total short term-firm and non-firm revenue	106,848,351

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	6,874,301,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	6,820,029,000	6,810,029,000	6,810,029,000	6,810,029,000	6,810,029,000	6,769,374,000	7,052,374,000	7,052,374,000	7,052,374,000	6,852,374,000	6,842,300,000	6,842,300,000	6,842,300,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	14,058,405	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	14,074,076	13,993,117	13,912,158	13,831,199	13,750,240	13,669,282	14,480,885	14,392,488	14,304,091	14,217,627	14,131,164	14,044,700	13,958,237
92	13-month average	34,220,561	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,752,802	34,515,284	34,278,082	34,040,879	33,803,677	33,570,459	34,725,726	34,532,002	34,518,932	34,272,245	34,178,895	33,956,364	33,721,944
93	13-month average	8,716,065	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	9,502,792	9,353,746	9,204,700	9,055,654	8,925,946	8,796,580	8,670,302	8,540,421	8,410,540	8,334,144	8,252,743	8,171,342	8,089,941
94	13-month average	96,665	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	102,178	101,259	100,340	99,421	98,502	97,583	96,665	95,746	94,827	93,908	92,989	92,070	91,152
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	355,945,454	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,576,974	29,596,652	29,505,519	29,503,330	29,851,194	29,691,750	30,054,188	30,197,707	30,151,454	29,736,027	29,222,051	29,193,557	29,242,025
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	3,888,848	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,477	318,477	318,161	318,161	318,161	314,178	332,696	333,121	335,085	333,151	322,469	322,587	322,601
100	12-month sum	1,421,460	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	149,047	149,047	149,046	149,046	129,707	129,367	129,881	129,881	129,881	81,401	81,401	81,401	81,401
101	12-month sum	(11,027)	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	(919)	(919)	(919)	(919)	(919)	(918)	(919)	(919)	(919)	(919)	(919)	(919)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	32,901,115	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	36,542,300	36,542,300	36,542,300	36,542,300	36,542,300	36,542,300	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	155,268	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	0	0
111	12-month sum (enter positive)	1,493,811	Preferred Dividend	Form 1, pg 118, ln 29 c	512,462	0	0	512,462	0	10,477	460,077	0	0	460,077	10,243	0	40,475
112	13-month average	7,413,738,665	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,644,054,943	7,494,121,865	7,494,188,787	7,653,503,790	7,494,246,438	7,140,122,560	7,464,586,165	7,140,180,211	7,140,247,133	7,681,111,062	7,140,279,386	7,104,418,803	7,787,541,497
114	13-month average	139,769,216	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	157,299,053	158,831,036	159,759,451	160,731,008	160,770,417	159,315,341	116,838,485	118,904,702	122,223,505	123,419,352	125,240,743	126,005,084	127,661,628
115	13-month average (enter negative)	(11,551,398)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,003,821)	(11,936,899)	(11,869,977)	(11,879,248)	(11,812,326)	(11,745,404)	(11,754,675)	(11,687,754)	(11,620,832)	(11,630,103)	(11,588,578)	(11,547,053)	(9,091,505)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,063,956	1,102,063,956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
 Asset Class 345 - Accessory Electrical Equipment
 (At December 31, 2013)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,069,139
Bus	1,158,570
Fire Protection	678,952
Foundation And Substructure	2,004,006
Insulator	89,261
Lightning Arrester	190,204
Misc	1,552,111
Relay And Control	2,447,128
Steel Structure	274,163
Step-Up Transformer	130,364,713
Total 353.4 Class Assets	143,856,058
Wind Generation Facilities	76,583,150
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	228,271,668

**PacifiCorp
Attachment 16 - Unfunded Reserves**

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

Description	Account Calculation	Reserve type	Accrued Liability:		Charged to:		Prior year	Current Year	Projection		By Category				Total Transmission-related Unfunded Reserves
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	December month end	Beg-/End-of-Year Average	Category	100% Transmission	Plant	Labor	Other	
Oregon DSM Loans NPV Unearned Income (Deferred Revenue)	Calculated	Prefunded	289009	253	301919 / 585921	456 22 / 431	(0.0)	0.0	(0.0)	Other				(0.008)	
BPA FERC Interest C&T FERC Penalty	Estimate by PP Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000	
Kluver Litigation Reserve (Colstrip Settlement)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.4)	0.0	(0.2)	Other				(0.216)	
Withrow vs PacifiCorp	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
FERC NOR - Notice of Alleged Violations	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
BPA - Transfer Agreement	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	Other				0.000	
NERC Transmission Relay Loadability - NOAV PRC-023-1	Estimate by PE Legal		248070	242	545500	506	(0.2)	0.0	(0.1)	Other				(0.075)	
Silver Bell Tailings Litigation Reserve (Sheep Mountain Alliance)	Estimate by PE Legal		248070	242	545500	506	(0.2)	0.0	(0.1)	Other				(0.100)	
DGT Loss Imbalance	Estimate by PE Legal	Unfunded	248070	242	505968	555	0.0	0.0	0.0	Other				0.000	
WECC NOAV Audit Issue: TPL-002 R2	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.0)	(0.0)	Other				(0.020)	
WECC NOAV Audit Issue: CIP-005 R1	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(0.0)	(0.0)	Other				(0.018)	
WECC NOAV Audit Issue: CIP-007 R7	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	(0.0)	Other				(0.005)	
WECC CIPS Compliance Program	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	Other				0.000	
Avian	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(1.0)	(0.5)	Other				(0.500)	
Lidar (Woodhollow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	(1.0)	(0.5)	Other				(0.500)	
L-T Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	289950	253.99	545502	426.5	(120.3)	(116.6)	(118.4)	Other				(118.442)	
AES Wind Generation Inc. - Rock River 1 Curtailment Complaint	Estimate by C&T	Unfunded	248025	242	505214	555.63	(0.2)	(0.1)	(0.1)	Other				(0.149)	
PSCD Provision - Blundell billing disputes	Estimate by C&T	Unfunded	248025	242	301915	456.23	(0.5)	0.0	(0.3)	Other				(0.262)	
FERC Northwest Refund Case - City of Tacoma	Estimate by C&T	Unfunded	248025	242	301915	456.23	(0.1)	0.0	(0.0)	Other				(0.025)	
FERC Northwest Refund Case - Seattle City Light	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	Other				0.000	
Lehman Brothers Commodity Services Inc. Termination Agreement	Estimate by C&T	Unfunded	248025	242	505219	555.25	0.0	0.0	0.0	Other				0.000	
Idaho Use Dispute	Estimate by C&T	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	Other				0.000	
NPC Est-Reserve for Disputes	Estimate by C&T	Unfunded	248025	242	505219	555.25	0.0	(0.1)	(0.1)	Other				(0.058)	
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(41.1)	(59.3)	(50.2)	Labor			(50.213)		
Provision for Customer A/R (CSS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.7)	(6.8)	(7.2)	Other				(7.244)	
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	Other				(0.003)	
Provision for Other A/R (Joint Use)	Accrual based on 100% of Fines & Ss	Unfunded	118155	172	301869	454.1	(0.3)	(0.3)	(0.3)	Other				(0.308)	
Bad Debt Reserve - Pole Contracts	Uncollectible pole contact revenue - c	Unfunded	118157	144	550776	904.2	(1.0)	(1.1)	(1.1)	Other				(1.073)	
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	Other				(0.057)	
Bad Debt Reserve - Transmission	Known	Unfunded	118177	142	301970 / 302902	456.11	(0.9)	0.0	(0.5)	Other				(0.467)	
Provision for Unbilled Revenue PP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	Other				(0.316)	
Provision for Unbilled Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.5)	(0.5)	(0.5)	Other				(0.497)	
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.6)	(0.6)	(0.6)	Other				(0.583)	
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(2.3)	(2.0)	(2.2)	Other				(2.175)	
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(5.2)	(5.2)	(5.2)	Other				(5.234)	
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	550750	904	(0.2)	(0.1)	(0.1)	Other				(0.141)	
Provision for Unbilled Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	515100	501.1	(2.8)	(2.8)	(2.8)	Other				(2.844)	
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.3)	0.0	(0.2)	Labor			(0.151)		
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235510	232	500410	Follows Labor	0.0	0.0	0.0	Labor			0.000		
401(K) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(1.8)	(1.8)	Labor			(1.822)		
Cti Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by A/P	Prefunded	289000	253.99	550500	921	(0.3)	(0.4)	(0.4)	Labor			(0.379)		
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	(0.1)	(0.1)	Other				(0.090)	
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	(0.0)	(0.0)	Other				(0.047)	
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engrg	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	(0.0)	(0.0)	Other				(0.043)	
Vacation Accrual IBEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(13.0)	(7.9)	(10.4)	Labor			(10.429)		
Vacation Accrual IBEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(1.9)	(1.9)	Labor			(1.949)		
Vacation Accrual IBEW 659	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.3)	(2.1)	(2.2)	Labor			(2.208)		
Personal Time Accrual IBEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500515	Follows Labor	(0.0)	(0.0)	(0.0)	Labor			(0.029)		
Personal Time Accrual UWUA 127	Calculated by Payroll	Unfunded	248187	242	500518	Follows Labor	(3.6)	(3.7)	(3.6)	Labor			(3.628)		
Personal Time Accrual UWUA 197	Calculated by Payroll	Unfunded	248188	242	500519	Follows Labor	(0.1)	(0.1)	(0.1)	Labor			(0.122)		
Personal Time Accrual Non-Union	Calculated by Payroll	Unfunded	248189	242	500516	Follows Labor	(15.3)	(15.5)	(15.4)	Labor			(15.426)		
Sick Leave Accrual IBEW 57	Calculated by Payroll	Unfunded	248195	242	500515	Follows Labor	(6.4)	(7.7)	(7.1)	Labor			(7.084)		
Supplemental Pension Benefits (Retirement Allowances)	Pension - Known by HR/Payroll	Unfunded	280349	228.3	501106	426.5	(2.4)	(2.2)	(2.3)	Other				(2.303)	
Pension - Local 57	Pension - Calculated - Actuary	Unfunded	280350	228.35	501105	Follows Labor	(1.2)	(0.7)	(1.0)	Labor			(0.959)		
FAS 158 SERP Liability	SERP - Calculated - Actuary	Unfunded	280465	228.35	501115	920 / 426.5	(62.4)	(57.2)	(59.8)	Labor			(59.798)		
FAS 158 SERP Accumulated Other Comprehensive Income	SERP - Calculated - Actuary	Accum OCI/partially offsetting unfunded SERP liability	299107	219			19.3	15.1	17.2	Labor			17.231		
FAS 112 Book Reserve	Post-Employ - Calculated - Actuary	Unfunded	280330	228.3	501160	920	(31.7)	(32.0)	(31.9)	Labor			(31.878)		
Wasatch Worker's Compensation Reserve	Post-Employ - Calculated - Actuary	Unfunded	280490	228.3	501160	920	(3.7)	(3.5)	(3.6)	Labor			(3.607)		
Totals							(312.4)	(320.1)	(316.3)		0.000	0.000	(172.453)	(143.802)	

Allocators	100.000%	22.230%	7.187%	0.000%	
Total (\$ millions)	0.000	0.000	(12.394)	0.000	(12.394)
Appendix A Input					(12,393,943)

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

FERC Acct	Description	2013 Expense
4265000	OTHER DEDUCTIONS	38
5020000	STEAM EXPENSES	(1,690)
5060000	MISC STEAM PWR EXP	413,762
5063000	MISC STEAM JVA CR	(66,265)
5120000	MANT OF BOILR PLNT	1,770
5140000	MAINT MISC STM PLN	553
5350000	OPER SUPERV & ENG	22,085
5390000	MSC HYD PWR GEN EX	28,788
5480000	GENERATION EXP	18,135
5490000	MIS OTH PWR GEN EX	(7,401)
5530000	MNT GEN & ELEC PLT	6,552
5560000	SYS CTRL & LD DISP	(1,319)
5570000	OTHER EXPENSES	(71,441)
5600000	OPER SUPERV & ENG	(43,139)
5612000	LD - MONITOR & OPER	2,177
5615000	REL PLAN & STDS DEV	(330)
5680000	MNT SUPERV & ENG	(1,478)
5700000	MAINT STATION EQUIP	(3,099)
5710000	MAINT OVHD LINES	760
5800000	OPER SUPERV & ENG	(46,314)
5810000	LOAD DISPATCHING	24,802
5850000	STRT LGHT-SGNL SYS	(532)
5880000	MSC DISTR EXPENSES	11,249
5900000	MAINT SUPERV & ENG	(33,009)
5920000	MAINT STAT EQUIP	(15,849)
5930000	MAINT OVHD LINES	3,440
5950000	MAINT LINE TRNSFRM	11,024
5970000	MNT OF METERS	568
5980000	MNT MISC DIST PLNT	(797)
7071000	LBR CLR - RMP	353,288
7072000	LBR CLR - PACPWR	323,813
7081000	Stores Exp CLR - RMP	13,190
7082000	Stores Exp CLR - PP	6,722
9010000	SUPRV (CUST ACCT)	(8,112)
9020000	METER READING EXP	154,875
9030000	CUST RCRD/COLL EXP	2,383
9031000	CUST RCRD/CUST SYS	627
9032000	CUST ACCTG/BILL	(5,618)
9033000	CUST ACCTG/COLL	30,228
9036000	CUST ACCTG/COMMON	18,740
9050000	MISC CUST ACCT EXP	82
9070000	SUPRV (CUST SERV)	(1,340)
9080000	CUST ASSIST EXP	(9,807)
9084000	DSM DIRECT	1,287
9086000	CUST SERV	(28,897)
9090000	INFOR/INSTRCT ADV	533
9200000	ADMIN & GEN SALARY	(34,796)
9350000	MAINT GENERAL PLNT	(4,358)
Attachment 5 input: Total PBOP		1,065,880

Notes:

Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2013 as compared to 2012 is primarily due to changes in actuarial assumptions.

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Enclosure 2

Calculation of Schedule 1 for the Rate Year

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,218,959
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	292,567
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,114,579
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	8,626,105
7	Schedule 1 Annual Revenue Requirement	(Line 6)	8,626,105
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	14,143,225
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.609911
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.05083
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01173
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00235
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00168
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.15
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.07

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Enclosure 3

Calculation of True-Up for the preceding calendar year

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
				2013 Form 1 data True-up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	22,899,260
2	Total Wages Expense		354.28b	361,444,457
3	Less A&G Wages Expense		354.27b	42,818,000
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	318,626,457
5	Wages & Salary Allocator		(Line 1 / Line 4)	7.1869%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	24,167,337,039
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	7,635,658,946
8	Accumulated Amortization	(Note N)	Attachment 5	514,981,048
9	Total Accumulated Depreciation		(Line 7 + 8)	8,150,639,995
10	Net Plant		(Line 6 - Line 9)	16,016,697,044
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	5,166,732,046
12	Gross Plant Allocator		(Line 11 / Line 6)	21.3790%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	3,768,994,866
14	Net Plant Allocator		(Line 13 / Line 10)	23.5317%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	5,005,436,927
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	5,005,436,927
18	General Plant	(Note N)	Attachment 5	1,388,450,997
19	Intangible Plant	(Note N)	Attachment 5	855,852,627
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,244,303,623
21	Wage & Salary Allocator		(Line 5)	7.1869%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	161,295,119
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,352,183
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	5,170,084,229

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
				2013 Form 1 data True-up
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,323,356,988
26	Accumulated General Depreciation	(Note N)	Attachment 5	519,964,926
27	Accumulated Amortization	(Note N)	(Line 8)	514,981,048
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,034,945,974
29	Wage & Salary Allocator		(Line 5)	7.1869%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	74,380,192
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,397,737,180
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	3,772,347,049
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(836,318,481)
CWIP for Incentive Transmission Projects				
34	CWIP Balances for Current Rate Year	(Note O)	Attachment 6	0
ITC Adjustment				
35	IRC 46(f)1 adjustment		Attachment 5	(454,900)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(13,062,504)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	4,989,225
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	7.1869%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	87,575,016
43	Wage & Salary Allocator		(Line 5)	7.1869%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	6,293,900
45	Transmission Materials & Supplies	(Note N)	Attachment 5	714,702
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	7,008,602
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	67,457,542
48	1/8th Rule	(Note S)	Zero	0.0%
49	Total Cash Working Capital Allocated to Transmission		(Line 47 * Line 48)	0
Network Upgrade Balance				
50	Network Upgrade Balance	(Note N)	Attachment 5	(52,838,839)
51	Total Adjustment to Rate Base		(Lines 33 + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(890,676,897)
52	Rate Base		(Line 32 + Line 51)	2,881,670,152

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up 2013 Form 1 data True-up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	196,780,268
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	8,626,105
55	Less: Account 565		Attachment 5	137,182,304
56	Transmission O&M		(Lines 53 - 55)	50,971,859
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	175,800,080
58	Less Actual PBOP Expense Adjustment		Attachment 5	(14,170,366)
59	Less Property Insurance Account 924		323.185b	13,818,764
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	48,581
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	22,768,237
62	Less General Advertising Exp Account 930.1		323.191b	1,546
63	Less Membership Dues	(Note C)	Attachment 5	129,300
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	153,204,018
65	Wage & Salary Allocator		(Line 5)	7.1869%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	11,010,569
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	2,520,802
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	2,520,802
70	Property Insurance Account 924	(Note F)	Attachment 5	13,818,764
71	General Advertising Exp Account 930.1 - Education and Outreach		Attachment 5	0
72	Total Accounts 924 and 930.1 - General		(Line 70 + Line 71)	13,818,764
73	Gross Plant Allocator		(Line 12)	21.3790%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	2,954,312
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	67,457,542
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	94,564,623
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	40,744,523
78	Intangible Amortization	(Note H)	Attachment 5	43,538,777
79	Total		(Line 77 + Line 78)	84,283,300
80	Wage & Salary Allocator		(Line 5)	7.1869%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	6,057,329
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	100,621,952
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	28,876,329
85	Total Taxes Other than Income Taxes		(Line 84)	28,876,329

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
				2013 Form 1 data True-up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	6,874,301,154
87	Less Account 222 Reaquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	6,874,301,154
91	Less Account 226 Unamortizedized Discount	(Note T)	Attachment 14	14,058,405
92	Less Account 181 Unamortizedized Debt Expense	(Note T)	Attachment 14	34,220,561
93	Less Account 189 Unamortizedized Loss on Reaquired Debt	(Note T)	Attachment 14	8,716,065
94	Plus Account 225 Unamortizedized Premium	(Note T)	Attachment 14	96,665
95	Plus Account 257 Unamortizedized Gain on Reaquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	6,817,402,787
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	355,945,454
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,888,848
100	Account 428.1 Amortized Loss on Reaquired Debt	(Note T)	Attachment 14	1,421,460
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	(11,027)
102	Less Account 429.1 Amortized Gain on Reaquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	361,266,789
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	32,901,115
105	Less Account 217 Reaquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	155,268
110	Total Preferred Stock		Sum Lines 104 through 109	32,745,848
111	Preferred Dividend		Attachment 14 (Enter positive)	1,493,811
Common Stock				
112	Proprietary Capital		Attachment 14	7,413,738,665
113	Less: Total Preferred Stock		(Line 110)	32,745,848
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	139,769,216
115	Less: Account 219		Attachment 14	(11,551,398)
116	Total Common Stock		Sum Lines 112 through 115	7,252,774,999

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
					2013 Form 1 data True-up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.55%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.23%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.22%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.30%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	4.56%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.57%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.01%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.02%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.60%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	219,088,585
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		35.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =			37.951%
132	T / (1-T)				61.163%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(426,409)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(687,213)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	88,657,806
136	Total Income Taxes			(Line 134 + Line 135)	87,970,593

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
				2013 Form 1 data True-up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	3,772,347,049
138	Total Adjustment to Rate Base		(Line 51)	(890,676,897)
139	Rate Base		(Line 52)	2,881,670,152
140	Total Transmission O&M		(Line 75)	67,457,542
141	Total Transmission Depreciation & Amortization		(Line 83)	100,621,952
142	Taxes Other than Income		(Line 85)	28,876,329
143	Investment Return		(Line 127)	219,088,585
144	Income Taxes		(Line 136)	87,970,593
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	504,015,002
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	5,005,436,927
147	Excluded Transmission Facilities	(Note J)	Attachment 15	228,271,668
148	Included Transmission Facilities		(Line 146 - Line 147)	4,777,165,260
149	Inclusion Ratio		(Line 148 / Line 146)	95.44%
150	Gross Revenue Requirement		(Line 145)	504,015,002
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	481,029,527
Revenue Credits				
152	Revenue Credits		Attachment 3	139,428,072
153	Net Revenue Requirement		(Line 151 - Line 152)	341,601,455
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	504,015,002
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,682,079,939
156	Net Plant Carrying Charge		(Line 154 / Line 155)	13.6883%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	11.1201%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.7808%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE				
159	Gross Revenue Requirement Less Return and Taxes		(Line 150 - Line 143 - Line 144)	196,955,823
160	Increased Return and Taxes		Attachment 4	330,847,067
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	527,802,890
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	3,682,079,939
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	14.3344%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	11.7661%
165	Net Revenue Requirement		(Line 153)	341,601,455
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,356,657
168	Interest on Network Upgrade Facilities		Attachment 5	1,765,406
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	346,723,518
Network Service Rate				
170	12 CP Monthly Peak (MW)	(Note I)	Attachment 9a/9b	14,143
171	Rate (\$/MW-year)		(Line 169 / 170)	24,515
172	Network Service Rate (\$/MW-year)		(Line 171)	24,515

ATTACHMENT H-1
PacifiCorp
Appendix A - Formula Rate

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2013 True-up
			2013 Form 1 data True-up

Notes

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

PacifiCorp
OATT Transmission Rate Formula Template Using Form 1 Data
Summary of Rates

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$481,029,527
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,465,020
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$133,963,051
4	Total Revenue Credits	Line 2 + Line 3	\$139,428,072
5	Interest on Network Upgrades	Attachment 5	\$1,765,406
6	Transmission Incentive Credit	Attachment 7	\$3,356,657
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$346,723,518
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,143
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$24.515167
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.042931
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.471446
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.094289
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.067349
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$5.89
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$2.81

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	
2	ADIT-281	Sch. 281 Below	(208,722,047)	(208,722,047)	0	0	0	
3	ADIT-283	Sch. 283 Below	(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	
4	ADIT-190	Sch. 190 Below	625,845,175	593,559,268	1,061,073	0	31,224,834	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,652,002,820)	(2,684,967,287)	(771,984,913)	9,256,519	(204,307,139)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	23.5317%	7.1869%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(771,984,913)	2,178,213	(14,683,283)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (784,489,983)

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

Schedule ADIT-190

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
287323	505.400	Bonus Liability - Electric - Cash Basis (2.5 months)	67,928	0	0	0	67,928	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	3,112,098	0	0	0	3,112,098	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	107,707	0	0	0	107,707	Severance accruals related to regular employment downsizing.
287327	720.300	Pension / Retirement Accrual - Cash Basis	911,061	911,061	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)	14,647,928	0	0	0	14,647,928	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	97,393,085	97,393,085	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	76,895,493	76,895,493	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	23,681,514	23,681,514	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:								
287336	730.120	FAS 133 Derivatives - noncurrent	9,506,490	9,506,490	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	36,174,917	36,174,917	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.
Regulatory Liabilities:								
287238	705.420	Regulatory Liability - CA GHG Allowance Rev	923,858	923,858	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California.
287239	705.600	Regulatory Liability - OR 2012 GRC Giveback	6,451,670	6,451,670	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287250	705.301	Regulatory Liability - OR 2010 Protocol Deferral	84,280	84,280	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.

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
287251	705.500	Regulatory Liability - Powerdale Decommission Costs Giveback - UT	68,417	68,417	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	5,506,363	5,506,363	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	(233,328)	(233,328)	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287255	705.451	Regulatory Liability - OR Property Insurance Reserve	(1,179,425)	(1,179,425)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287257	705.453	Regulatory Liability - ID Property Insurance Reserve	76,568	76,568	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Regulatory Liability - UT Property Insurance Reserve	207,831	207,831	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurances claims incurred.
287259	705.455	Regulatory Liability - WY Property Insurance Reserve	235,892	235,892	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287262	100.100	Regulatory Liability - ITC	6,028,472	6,028,472	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	938,963	938,963	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.
287274	705.261	Regulatory Liability - Sale of Renewable Energy Credit - OR	230,345	230,345	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.
287278	605.102	Trojan Unrecovered Plant - OR	0	0	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	2,162,272	2,162,272	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	1,084,410	1,084,410	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	309,782	309,782	0	0	0	Regulatory liability used to record the Oregon allowed deferral of Grid West, an RTO (regional transmission organization).

A			B		C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
287291	705.300	Regulatory Liability - Deferred Benefit Arch Settlement	0	0	0	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.
287299	705.265	Regulatory Liability - OR Energy Conservation Charge	880,178	880,178	0	0	0	0	Regulatory liability established to record the Oregon Energy Conservation Charge and related expenses which are predominantly remitted to the Energy Trust of Oregon (ETO) for energy efficiency programs.
287304	610.146	OR Reg Asset/Liability Consolidation Account	107,308	107,308	0	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287309	705.200	Oregon Gain on Sale	13,344	13,344	0	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	2,922,408	2,922,408	0	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	680,350	680,350	0	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	NW Power Act - WA	404,510	404,510	0	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. Note: This account description has changed from prior years. There has been no change in the calculaion of the balance.
287320	910.560	SMUD Revenue Imputation	1,561,631	1,561,631	0	0	0	0	Regulatory liability established for imputed revenue associated with a the SMUD (Sacramento Municipal Utility District) power sale equal to the difference between commission ordered fixed rate and the actual variable contract rate.
287374	100.105	Income Tax WA Flow-through	1,436,693	1,436,693	0	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287389	610.145	Reg Liability - OR Balance Consol	3,404,854	3,404,854	0	0	0	0	Reclass of demand-side management regulatory assets/liabilities that have flipped to debit/credit balances. Note: This account description has changes from prior years. There has been no change in calculation method of the balance.
287438	415.800	RTO Grid West Notes Receivable	429,499	429,499	0	0	0	0	Regulatory asset established for the recovery of costs incurred to explore the organization of Grid West, an RTO (regional transmission organization).
287439	415.805	RTO Grid West Notes Receivable - WY	157,155	157,155	0	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	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	1,880,194	1,880,194	0	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	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	171,019	171,019	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	Regulatory Liability - WA Low Energy Program	303,933	303,933	0	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287473	705.270	Regulatory Liability-Blue Sky Program OR	1,001,563	1,001,563	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	81,117	81,117	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	36,841	36,841	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	1,034,160	1,034,160	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	21,092	21,092	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	87,062	87,062	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.
Other Deferred Assets:								
137807	- - - - -	Current deferred federal tax correction benefit of interest	396,367	396,367	0	0	0	Current federal benefit of interest on corrections.
137827	- - - - -	Current deferred state tax correction benefit of interest	51,413	51,413	0	0	0	Current state benefit of interest on corrections.
287240	605.301	Env Liab - Regulated	8,075,156	8,075,156	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Env Liab - Non-regulated	2,431,850	2,431,850	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287242	505.501	Federal Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287243	505.502	Federal Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287244	505.805	Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287245	505.503	State Benefit of Federal Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287246	505.504	State Benefit of State Interest - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287247	505.810	Rate Diff - Federal Benefit of State Tax - IRHI	0	0	0	0	0	Book-tax difference associated with interest and taxes that was incurred when cash settlement of prior exam cycles occurred.
287248	415.838	Frozen MTM - Current	7,857,553	7,857,553	0	0	0	Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
287249	415.839	Frozen MTM - Non-current	55,494,303	55,494,303	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
287269	-----	Colorado Tax Credit Carryforward	166,647	166,647	0	0	0	0 Colorado state income tax credit carryforward.
287270	-----	Valuation Allowance	(3,042,652)	(3,042,652)	0	0	0	Valuation allowance against state tax credits that may not be realized before they expire.
287273	910.935	Gain/Loss on Trading	0	0	0	0	0	Book/Tax Difference for unrealized gain/loss from trading securities associated with deferred compensation plans.
287275	-----	Arizona Tax Credit Carryforward	324,837	324,837	0	0	0	Arizona state income tax credit carryforward.
287280	-----	Net Operating Loss - State Charitable Contribution	346,841	346,841	0	0	0	Charitable contribution carryforward for state income tax purposes.
287281	-----	California AMT Tax Credit Carryforward	342,050	342,050	0	0	0	California state income tax credit carryforward.
287289	425.130	Rogue River - Habitat Enhancement Liability	22,960	22,960	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	290,173	290,173	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	127,022	127,022	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	11,178,431	11,178,431	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI Fiber Optic Ground Wire Lease	211,849	211,849	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	323,887	0	323,887	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	45,589,770	45,589,770	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
287340	220.100	Bad Debts Allowance - Cash Basis	4,215,846	4,215,846	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	15,605,014	15,605,014	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
287343	415.120	Def Regulatory Asset-Foote Creek Contract	110,961	0	110,961	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	626,225	0	626,225	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	1,988,128	1,988,128	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	Miscellaneous accrued liabilities related to Energy West Mining Company.
287354	505.150	Misc. Current and Accrued Liability	994,927	994,927	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287357	425.200	Other Environmental Liabilities	68,316	68,316	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	1,024,318	1,024,318	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287371	930.100	OR BETC	2,494,918	2,494,918	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's). Note: The balance and activity of this account were previously in SAP account 287491.
287373	910.580	Wasatch workers comp reserve	1,404,993		0	0	1,404,993	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	9,733,738	9,733,738	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	6,093,334	6,093,334	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	10,660	10,660	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	11,893,986	0	0	0	11,893,986	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287415	205.200	Inventory Reserve	1,104,742	1,104,742	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	4,101,500	4,101,500	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	3,109	3,109	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
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.
287435	105.154	Section 383 Capital Loss Carryforward	37,346	37,346	0	0	0	Capital loss carryforward for income tax purposes pursuant to Internal Revenue Code Section 383.
287437	- - - -	Net Operating Loss - State	81,659,557	81,659,557	0	0	0	State net operating loss carryforward for income tax purposes.
287446	205.100	Coal Pile Inventory Adjustment	0	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	3,730,234	0	0	0	3,730,234	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.
287449	- - - -	Net Operating Loss - State - (Federal Detriment)	(28,702,240)	(28,702,240)	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)	38,069,117	38,069,117	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287482	205.025	PMI-Fuel Cost Adjustment	750,113	750,113	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287491	- - - -	Oregon BETC Credit Carryforward	2,136,632	2,136,632	0	0	0	Oregon state income tax credit carryforward.
287494	- - - -	Idaho ITC Carryforward	9,422,169	9,422,169	0	0	0	Idaho state income tax credit carryforward.
287497	- - - -	BETC Purchase Gain	837,770	837,770	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits. Note: The balance and activity of this account were previously in SAP account 287491.
287498	425.140	USA Power	45,639,872	45,639,872	0	0	0	Accrued liability related to USA Power.
287807	- - - -	Non-current Deferred Federal Tax corrections	(55,445)	(55,445)	0	0	0	Non-current federal benefit of interest on corrections.
287817	- - - -	Non-current Deferred Federal Tax uncertain positions	121,859	121,859	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	- - - -	Non-current Deferred State Tax corrections	(7,191)	(7,191)	0	0	0	Non-current state benefit of interest on corrections.
287837	- - - -	Non-current Deferred State Tax uncertain positions	15,808	15,808	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			648,219,005	612,202,864	1,061,073	0	34,955,068	
Less FASB 109 Above if not separately removed			18,643,596	18,643,596	0	0	0	
Less FASB 106 Above if not separately removed			3,730,234	0	0	0	3,730,234	
Total			625,845,175	593,559,268	1,061,073	0	31,224,834	

Instructions for Account 190:

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

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
PacifiCorp							
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet							
Schedule ADIT-281							
A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 281							
Electric:							
287960	- - - - Accelerated Pollution Control Facilities Depreciation	(208,722,047)	(208,722,047)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p273		(208,722,047)	(208,722,047)	0	0	0	
Less FASB 109 Above if not separately removed		0	0	0	0	0	
Less FASB 106 Above if not separately removed		0	0	0	0	0	
Total		(208,722,047)	(208,722,047)	0	0	0	

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

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

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other	Transmission	Plant	Labor	Justification
				Related	Related	Related	Related	
Account 282								
Electric:								
287301	105.471	UT Klammath Relicensing	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klammath Dam.
287313	105.450	Non-ARO Liability - Regulatory Liability	307,397,978	307,397,978	0	0	0	Regulatory liability related to removal costs.
287605	105.100	30% Capitalized Labor Costs	30,117,464	30,117,464	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs for PowerTax input - Medicare Subsidy -Temp	2,415,888	2,415,888	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	105.115	Regulatory Adjustment: Effects of Ratemaking - Fixed Assets	(85,825,503)	(85,825,503)	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.
287605	105.120	Book Depreciation	1,832,069,670	1,832,069,670	0	0	0	Book-tax difference for book depreciation.
287605	105.122	Repair Deduction	(254,963,303)	(254,963,303)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(212,894,913)	(212,894,913)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.125	Tax Depreciation	(4,911,597,523)	(4,911,597,523)	0	0	0	Book-tax difference for tax depreciation.
287605	105.130	CIAC	217,485,795	217,485,795	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.135	Safe Harbor Lease Rate Differential	236,782	236,782	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.137	Capitalized Depreciation	(16,188,663)	(16,188,663)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.140	Reimbursements	29,839,375	29,839,375	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.141	AFUDC	(246,334,186)	(246,334,186)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.142	Avoided Costs	182,438,805	182,438,805	0	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	1,457,691	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287605	105.148	Mine Safety Sec 179E Election ~PPW	(425,658)	(425,658)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287605	105.152	Gain / (Loss) on Prop. Disposition	(86,322,782)	(86,322,782)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.165	Coal Mine Development	(4,834,917)	(4,834,917)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension	(5,109,352)	(5,109,352)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.175	Removal Costs	(179,569,769)	(179,569,769)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.470	Book Gain/Loss on Land Sales	355,472	355,472	0	0	0	Book-tax difference related to land sales.
287605	320.210	R & E - Sec.174 Deduction	(11,916,233)	(11,916,233)	0	0	0	Book-tax difference for eligible costs under Internal Revenue Code Section 174 for internally developed software which are deductible in the period paid and incurred for income tax purposes. These costs are capitalized for book purposes.
287605	- - - -	Reclass to Pollution Control Facilities Depreciation	208,722,047	208,722,047	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605		Direct Assignment: Transmission Fixed Assets	0	773,045,986	(773,045,986)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605		Direct Assignment: Intangible Fixed Assets	0	51,500,553	0	0	(51,500,553)	PowerTax Report #257: Intangible Book Allocation Group.
287605		Direct Assignment: General Fixed Assets	0	178,514,671	0	0	(178,514,671)	PowerTax Report #257: General Book Allocation Group.
287608	105.220b	Cholla Safe Harbor Lease (Amortization of SHL Gain)	(4,202,739)	0	0	(4,202,739)	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)	0	0	0	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	(334,865,793)	(334,865,793)	0	0	0	Regulatory liability related to removal costs.
287610	105.400d	ARO - reclass to ARO liabilities	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	(1,249,328)	0	0	(1,249,328)	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	(1,143,834)	(1,143,834)	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	(5,142,364)	(5,142,364)	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	241,577	241,577	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	453,808	453,808	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	33,996,387	0	0	33,996,387	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)	(11,898,735)	0	0	(11,898,735)	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	(282,794,830)	(282,794,830)	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			11	11	0	0	0	
Subtotal - p275			(3,796,825,280)	(2,810,409,655)	(773,045,986)	16,645,585	(230,015,224)	
Less FASB 109 Above if not separately removed			(282,794,830)	(282,794,830)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,514,030,450)	(2,527,614,825)	(773,045,986)	16,645,585	(230,015,224)	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- 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 Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
PacifiCorp								
Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet								
Schedule ADIT-283								
A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
Regulatory Assets:								
287570	415.701	Regulatory Asset - CA - Deferred Intervenor Funding	(12,505)	(12,505)	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.	(360,438)	(360,438)	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	39,374	39,374	0	0	0	Regulatory asset associated with Washington allocated net power costs.
287576	430.110	Regulatory Asset Balance Reclass	(3,404,854)	(3,404,854)	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	2,310,380	2,310,380	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.
287579	415.822	Regulatory Asset _ Pension MMT -UT	(537,341)	(537,341)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287581	415.824	Contra Pension Regulatory Asset MMT & CTG _CA	209,308	209,308	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	0	0	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	(439,551)	(439,551)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	Regulatory Asset - Post - Ret MMT -UT	(528,749)	(528,749)	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	(39,821)	(39,821)	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	(36,889)	(36,889)	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	343,583	343,583	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	(13,662,211)	(13,662,211)	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	(8,770,309)	(8,770,309)	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	(169,356)	(169,356)	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	Weatherization	2,444,081	2,444,081	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. Note: This account description has changed from prior years. There has been no change in calculation method of the balance.
287634	415.300	Environmental Clean-up Accrual	(12,683,808)	(12,683,808)	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	(1,952,369)	(1,952,369)	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	(160,109)	(160,109)	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	(222,217)	(222,217)	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	(21,044,362)	(21,044,362)	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	(26,264)	(26,264)	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	(45,681,406)	(45,681,406)	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.
287650	205.100	Coal Pile Inventory Adjustment	(516,233)	(516,233)	0	0	0	Regulaory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287685	425.380	BPA Idaho Balancing Account	(97,621)	(97,621)	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.
287738	320.270	Regulatory Asset - FAS 158 Pension Liability Adj.	(229,341,392)	(229,341,392)	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.	(66,119,587)	(66,119,587)	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	236,049	236,049	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	(3,415,590)	(3,415,590)	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-Powerdale	(871,993)	(871,993)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287781	415.870	Deferred Excess Net Power Costs-CA	(1,021,077)	(1,021,077)	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	43,621	43,621	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	4,491	4,491	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	0	0	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.
287860	415.855	CA - January 2010 Storm Costs	0	0	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	(64,225)	(64,225)	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	0	0	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	0	0	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	(73,486)	(73,486)	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.
287866	415.854	Powerdale Decommissioning Reg Asset - WA	(134,692)	(134,692)	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.
287868	415.858	WY - Deferred Overburden Costs	(177,189)	(177,189)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287871	415.866	Reg Asset - OR Solar Feed-In Tariff	(1,044,217)	(1,044,217)	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	(48,506)	(48,506)	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	(155,596)	(155,596)	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	(1,043,368)	(1,043,368)	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.

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
287877	720.846	Tax Adj on Post-Retirement Benefits WY		(424,394)	(424,394)	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		(18,421,109)	(18,421,109)	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		(2,089,057)	(2,089,057)	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		0	0	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.
287882	415.876	Deferred Excess Net Power Costs - OR		(1)	(1)	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		0	0	0	0	0	Regulatory asset established for recovery of the Idaho portion of interest expense paid to the IRS related to the potential unsustained portion of the repair deduction.
287884	415.867	Reg Asset - CA Solar Feed in Tariff		134,373	134,373	0	0	0	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		(63,009,297)	(63,009,297)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
287887	415.881	Deferral of Renewable Energy Credit - UT		1,045,037	1,045,037	0	0	0	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		0	0	0	0	0	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		(537,233)	(537,233)	0	0	0	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		(2,162,275)	(2,162,275)	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		(1,084,410)	(1,084,410)	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		1	1	0	0	0	Commission authorized regulatory asset/liability for federal interest paid on taxes associated with a specific tax deduction reflected in Utah rates.
287947	415.501	Cholla Plant Transaction Costs - APS Amortization - ID		57,354	57,354	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		93,603	93,603	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		168,735	168,735	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		0	0	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		(172,965,664)	(172,965,664)	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.
Other:									
287575	425.125	Deferred Coal Cost - Arch Settlement		0	0	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		(41,597)	(41,597)	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		(265,032)	(265,032)	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		(1,536,674)	(1,536,674)	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		(306,818)	(306,818)	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		(845,489)	(845,489)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
287665	210.130	Prepaid Taxes - ID PUC	(102,219)	(102,219)	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	(1,677,332)	(1,677,332)	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	(3,606,405)	(3,606,405)	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	(7,389,066)	0	0	(7,389,066)	0	Book-tax difference associated with the timing of deductibility of property taxes.
287750	425.310	Hydro Relicensing Obligation	(9,246,825)	(9,246,825)	0	0	0	Intangible asset for hydroelectric obligations associated with the acceptance of the North Umpqua FERC license for habitat enhancement. Note. This account description has changed from prior years. There has been no change in calculation method of the balance.
287770	120.205	Trapper Mining Stock Basis	(1,678,001)	(1,678,001)	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.
287859	910.935	Unrealized Gain/Loss from Trading Securities	(142,638)		0	0	(142,638)	Book-tax difference for unrealized gains and losses on deferred compensation plan investments.
287890	105.241	Malin SHL (Tax Int. - Tax Rent + Book Depreciations)	(1,963,698)	(1,963,698)	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: This account description has changed from prior years. There has been no change in calculation method of the balance.
287892	- - - -	BETC Purchase Gain Fed Detriment	(293,219)	(293,219)	0	0	0	Book-tax difference to reflect the detriment to the gain on the purchase of Business Energy Tax Credits. Note: The balance and activity of this account was previously in SAP account 287491.
287893	415.910	Naughton Unit #3 Costs	(1,053,545)	(1,053,545)	0	0	0	Book-tax difference associated with Pollution control project costs.
287894	415.912	OR-Contra Reg Asset Naughton #3	776,065	776,065	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -OR.
287895	415.913	WA-Contra Reg Asset Naughton #3	238,754	238,754	0	0	0	Book-tax differences associated with Pollution control project costs - contra reg asset -WA.
287896	415.875	Def Net Power Costs - UT	(9,329,103)	(9,329,103)	0	0	0	Regulatory asset established for recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287897	425.400	RA-UT Klamath Relicensing	(13,172,560)	(13,172,560)	0	0	0	The book-tax difference resulting from this regulatory asset.
287965	415.836	Current Asset - Frozen MTM	(182,568)	(182,568)	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	(159,989)	(159,989)	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	(2,252,056)	0	0	0	(2,252,056)	Book-tax difference on interest income calculated on the prefunded amount of Local 57 pension funding.
287968	415.914	Reg Asset UT Naught U3 Cost	(1,143,669)	(1,143,669)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	Reg Asset WY Naught U3 Cost	(422,398)	(422,398)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287971	415.868	Reg Asset UT Solar Incentive Program	329,052	329,052	0	0	0	Book-tax difference to reflect costs related to UT solar incentive program.
287972	320.285	Reg Asset - Post-Employment Costs	(3,122,055)	0	0	0	(3,122,055)	Regulatory asset established as an offset to the increase in post-employment obligations.
287974	415.916	Reg Asset - ID - Naughton#3 costs	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
Rounding			(1)	(1)	0	0	0	
Subtotal - p277			(728,061,162)	(715,155,347)	0	(7,389,066)	(5,516,749)	
Less FASB 109 Above if not separately removed			(172,965,664)	(172,965,664)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(555,095,498)	(542,189,683)	0	(7,389,066)	(5,516,749)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(3,705,285,489)	(2,622,120,330)	(876,666,143)	18,151,414	(224,650,430)	
2	ADIT-281	Sch. 281 Below	(226,880,978)	(226,880,978)	0	0	0	
3	ADIT-283	Sch. 283 Below	(381,254,465)	(367,394,604)	0	(8,163,292)	(5,696,569)	
4	ADIT-190	Sch. 190 Below	460,671,720	429,676,861	534,371	0	30,460,489	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(3,852,749,211)	(2,786,719,051)	(876,131,772)	9,988,122	(199,886,510)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	23.5317%	7.1869%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(876,131,772)	2,350,371	(14,365,578)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(888,146,979)
9	Beginning of Year Total (Attachment 1)				(771,984,913)	2,178,213	(14,683,283)	(784,489,983)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(836,318,481)

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

Schedule ADIT-190

A			B	C	D	E	F	G
Description			Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Form 1 Reference								
Account 190								
Employee Benefits								
137426	720.500	Accrued Severance	(230)	0	0	0	(230)	Severance accruals related to regular employment downsizing.
		Accrued Bonus						Book accruals recorded for AIP (Incentive Plan), 401(k) match of AIP, payroll tax (employer portion), and LTI (Long Term Incentive).
137414	505.400		33,240	0	0	0	33,240	
		Accrued Vacation						Book accruals recorded for unused vacation and sick leave due to employees in future periods or upon termination.
137415	505.600		13,587,776	0	0	0	13,587,776	
287324	720.200	Deferred Comp. Accrual	3,493,452	0	0	0	3,493,452	Non-qualified deferred compensation plan under IRC Subsection 409A.
		Pension/Retirement Accrual						Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287327	720.300		836,596	836,596	0	0	0	
		Wasatch workers comp reserve						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.
287373	910.580		1,332,639	0	0	0	1,332,639	
		FAS 112 Book Reserve - Post						Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287399	920.150		12,023,418	0	0	0	12,023,418	
		Accrued CIC Severance						Change in control severance accruals brought about by the sale of PacifiCorp to MEHC.
287413	720.550		(9,806)	0	0	0	(9,806)	
		Western Coal Carr Ret Med Accrual						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.
287447	720.830		4,010,312	0	0	0	4,010,312	
		FAS 158 Post-Retirement Liability						Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287461	720.810		41,745,898	41,745,898	0	0	0	
		FAS 158 SERP Liability						Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
287462	720.820		21,530,714	21,530,714	0	0	0	
FAS 133 Derivatives:								
		FAS 133 Derivatives - Current						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
137238	730.110		10,824,586	10,824,586	0	0	0	
		Curr Liab - Frozen MTM						Reclass current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
137233	415.838		8,690,450	8,690,450	0	0	0	
287336	730.120	FAS 133 Derivatives - Book						Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
			9,809,203	9,809,203	0	0	0	
287249	415.839	NonCurr Liab - Frozen MTM						Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
			46,803,854	46,803,854	0	0	0	

Regulatory Liabilities:								
137203	705.514	RL OR Def NPC - Current	862,803	862,803				Regulatory liability established to record OR Def NPC current portion
137205	705.518	RL WA Def NPC - Current	42,675	42,675	0	0	0	Regulatory liability established to record WA Def NPC current portion
137214	705.522	RL UT RECs in Rate - Current	577,442	577,442	0	0	0	Regulatory liability established to record UT of REC's current portion
137215	705.523	RL WA RECs in Rate - Current	5,359,166	5,359,166	0	0	0	Regulatory liability established to record WA of REC's current portion
137221	705.526	RL CA Solar Feed-in Tariff - Current	46,977	46,977	0	0	0	Regulatory liability established to record CA solar Feed in Tariff reclass to current
137224	705.530	RL UT Solar Feed-in Tariff - Current	2,270,286	2,270,286	0	0	0	Regulatory liability established to record UT solar Feed in Tariff reclass to current
137228	705.536	RL CA GHG RL - C	3,455,839	3,455,839	0	0	0	Regulatory liability established to record current portion of reg liability for purchase of California greenhouse gas pollution emission allowances .
137229	705.537	RL Other Reg Liabilities - Current	23,653	23,653	0	0	0	Regulatory liability established to record current portion of other regulatory liabilities .
137232	415.700	RL - BPA Balancing Acct OR	80,454	80,454	0	0	0	Regulatory libility 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.
137234	425.381	RL - BPA Balancing Acct ID	349,963	349,963	0	0	0	Regulatory libility established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137237	715.720	RL - BPA Balancing Acct WA	56,828	56,828	0	0	0	Regulatory libility established as a balancing account for a pass-through benefit to WA customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
137241	705.241	RL-Alt Rate Energy Prgm CA	340,061	340,061	0	0	0	Regulatory libility established to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program
137300	610.144	Reg Liability Current - DSM	2,559,249	2,559,249	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
137416	610.142	RL - UT Home Energy	549,791	549,791	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137417	610.143	RL - WA Low Energy Program	423,624	423,624	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
137418	705.265	RL - OR Energy Conserv Chrg	1,162,323	1,162,323	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.
137419	705.270	RL - Blue Sky OR	1,037,182	1,037,182	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.
137420	705.271	RL - Blue Sky WA	125,344	125,344	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.
137421	705.272	RL - Blue Sky CA	33,340	33,340	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.
137422	705.273	RL - Blue Sky UT	1,111,867	1,111,867	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.
137423	705.274	RL - Blue Sky ID	34,642	34,642	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.
137424	705.275	RL - Blue Sky WY	108,925	108,925	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.
137425	705.600	RL - OR 2012 GRC Giveback	289,786	289,786	0	0	0	The giveback entails capital investments in emission control equipment in coal-fueled generation units self owned and operated.
287225	605.103	ARO/Reg Diff - Trojan - WA	(108,173)	(108,173)	0	0	0	This account is created to record a contra regulatory liability for Washington's share of the ARO regulatory difference on Trojan unrecovered plant and decommissioning costs . The reason for this contra account is that substantially all Trojan - related costs were disallowed in Washington; therefore, the Washington portion of any decommissioning costs associated with Trojan should be reflected below-the-line.

RL-Noncurrent Reclass-Other								This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287237	705.755		47,174	47,174	0	0		0
287255	705.451	Reg Lia - OR Property Ins Reserve	169,077	169,077	0	0		0
287257	705.453	Reg Lia - ID Property Ins Reserve	119,659	119,659	0	0		0
287258	705.454	Reg Lia - UT Property Ins Reserve	872,126	872,126	0	0		0
287262	100.100	RL ITC	5,625,159	5,625,159	0	0		0
287284	610.147	Reg Liability-Other - Balance Reclass	122	122	0	0		0
287288	415.804	RTO Grid West N/R - OR	307,492	307,492	0	0		0
287304	610.146	OR Reg Asset/Liab Cons	(23,778)	(23,778)	0	0		0
287312	105.400	ARO Reg Liabilities	2,792,782	2,792,782	0	0		0
287320	910.560	SMUD Revenue Imputation-UT	691,902	691,902	0	0		0
287374	100.105	Income Tax WA Flow-through	1,816,804	1,816,804	0	0		0
287438	415.800	RTO Grid West N/R Allowance	429,499	429,499	0	0		0
287439	415.805	RTO Grid West Notes Rec - WY	157,155	157,155	0	0		0
287440	415.806	RTO Grid West Notes Rec - ID	51,541	51,541	0	0		0
287441	605.100	Trojan Decom Cost-Regulatory Asset	2,067,055	2,067,055	0	0		0
287442	610.135	SB 1149 Costs	371,862	371,862	0	0		0
State Carryforwards				0				
137402	DTA NOL Carryforward State Current		6,031,000	6,031,000	0	0		0
137403	DTA State NOL Fed Detriment - Current		(2,110,850)	(2,110,850)	0	0		0
287280	DTA State Charitable Contribution Limit		415,739	415,739	0	0		0
287437	DTA Net Operating Loss Carryforwrd-State		74,405,204	74,405,204	0	0		0
287449	DTA Federal Detriment of State NOL		(26,187,330)	(26,187,330)	0	0		0
287371	DTA 930.100 Oregon BETC Credits		2,494,918	2,494,918	0	0		0
287491	DTA BETC Purchased Credits		2,136,632	2,136,632	0	0		0
287497	DTA BETC Purchased Gain		837,770	837,770	0	0		0
287494	DTA Idaho ITC Carryforward		9,881,182	9,881,182	0	0		0
287269	DTA Colorado Tax Credit Carryforward		188,997	188,997	0	0		0
287275	DTA AZ State Tax Credit Carryforward		37,403	37,403	0	0		0
287281	DTA CA AMT Credit Carryforward		342,050	342,050	0	0		0
Loss Contingencies								
287498	425.140	USA Power Accrual	44,259,760	44,259,760	0	0		0
287341	910.530	Injuries & Damages	22,507,872	22,507,872	0	0		0
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	47,989,295	47,989,295	0	0		0

[illegible]

PacifiCorp

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

A	B		C		D		E		F		G	
	Total		Gas, Prod, Dist Or Other Related		Transmission Related		Plant Related		Labor Related		Justification	
Account 281												
Electric:												
287960 - - - - Accelerated Pollution Control Facilities Depreciation	(226,880,978)		(226,880,978)		0		0		0		Depreciation on pollution control facilities.	
Rounding												
Subtotal - p275	(226,880,978)		(226,880,978)		0		0		0			
Less FASB 109 Above if not separately removed												
Less FASB 106 Above if not separately removed												
Total	(226,880,978)		(226,880,978)		0		0		0			

Instructions for Account 281:

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(172,878)	(172,878)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287766	610.101	Amortization NOPAs 99-00 RAR	221,572	221,572	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the re-licensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(31,465,480)	(31,465,480)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	201,866,799	201,866,799	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,279,586)	0	0	(1,279,586)	0	Book-tax basis difference for the capitalization of interest for income tax purposes specifically related to hydro-relicensing costs transferred to plant-in-service.
287753	110.100	Book Cost Depletion	(4,542,159)	(4,542,159)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	105.120	Book Depreciation	2,087,905,920	2,087,905,920	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	347,192	347,192	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	1,457,691	1,457,691	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137	Capitalized Depreciation	(18,402,763)	(18,402,763)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	26,807,250	26,807,250	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	2,415,886	2,415,886	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	Direct Assignment: Transmission Fixed Assets		0	876,666,143	(876,666,143)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	Direct Assignment: Intangible Fixed Assets		0	45,088,279	0	0	(45,088,279)	PowerTax Report #257: Intangible Book Allocation Group.
287605	Direct Assignment: General Fixed Assets		0	179,562,151	0	0	(179,562,151)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(5,159,359)	0	0	(5,159,359)	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287608	105.223	Cholla SHL NOPA (Lease Amortization)	1,443,010	0	0	1,443,010	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287605	105.165	Coal Mine Development	(4,834,889)	(4,834,889)	0	0	0	Book-tax basis difference for coal mine development costs, which are capitalized for book purposes. For income tax purposes, 70% of coal mine development costs are deductible in the year incurred and the remaining 30% are capitalized for tax and amortized over 60 months.
287605	105.170	Coal Mine Extension Costs	(5,858,660)	(5,858,660)	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.130	Contribution in Aid of Construction	236,008,289	236,008,289	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(195,796,231)	(195,796,231)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287605	105.141	Debt AFUDC	(218,407,507)	(218,407,507)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(82,292,410)	(82,292,410)	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.
287905	105.139	Equity AFUDC	(60,725,067)	(60,725,067)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.

287605	- - - -	Federal Tax Bonus Depreciation	0	0	0	0	0	Current federal benefit of interest on corrections.
287605	105.125	Tax Depreciation	(5,324,932,097)	(5,324,932,097)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(87,192,240)	(87,192,240)	0	0	0	book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications						Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
			23,147,349	0	0	23,147,349	0	
287605	105.148	Mine Safety Sec. 179E Election	(473,124)	(473,124)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287610	105.460	Non-ARO Removal Costs	(319,897,165)	(319,897,165)	0	0	0	Regulatory liability related to removal costs.
287740	110.200	Percentage Depletion - Temp	(1,143,834)	(1,143,834)	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287605	320.210	R & E - Sec.174 Deduction						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.
			(11,916,233)	(11,916,233)	0	0	0	
287648	100.120	RA - Effects of Ratemaking - Fixed Assets						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.
			(286,327,923)	(286,327,923)	0	0	0	
287605	105.131	Reclass to Pollution Control Facilities Depreciation			0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements						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.
			30,562,252	30,562,252	0	0	0	
287605	105.122	Repairs Deduction						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.
			(290,884,666)	(290,884,666)	0	0	0	
287313	105.450	RL - Non-ARO Liability	319,897,165	319,897,165	0	0	0	Regulatory liability related to removal costs.
287605	105.135	Safe Harbor Lease Rate Differential						Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
			236,782	236,782	0	0	0	
287605	105.123	Sec. 481a Adjustment - Repair Deduction						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.
			(212,894,913)	(212,894,913)	0	0	0	
287771	110.205	Tax Depletion-SRC						Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
			388,365	388,365	0	0	0	
287301	105.471	UT Klamath Relicensing Costs	13,399,273	13,399,273	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	0	0				
Subtotal - p275			(3,991,613,412)	(2,908,448,253)	(876,666,143)	18,151,414	(224,650,430)	
Less FASB 109 Above if not separately removed			(286,327,923)	(286,327,923)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(3,705,285,489)	(2,622,120,330)	(876,666,143)	18,151,414	(224,650,430)	

Instructions for Account 282:

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

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

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283								
FERC 283 - Regulatory Assets								
287642	105.401	RA - ARO	(19,316,596)	(19,316,596)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287760	415.896	RA - Chehalis Generating Facility Deferral - WA	(2,277,060)	(2,277,060)	0	0	0	Regulatory asset established for the recovery of the estimated revenue requirement associated with the Chehalis Generating plant between the time the plant was acquired and first reflected in rates.
287635	415.500	RA - Cholla Plant Transaction Costs	(1,526,397)	(1,526,397)	0	0	0	Regulatory asset established for the costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287947	415.501	RA - Cholla Plant Transaction Costs - ID						Regulatory asset established for the Idaho allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287948	415.502	RA - Cholla Plant Transaction Costs - OR	44,840	44,840	0	0	0	Regulatory asset established for the Oregon allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287949	415.503	RA - Cholla Plant Transaction Costs - WA	73,180	73,180	0	0	0	Regulatory asset established for the Washington allocation of costs incurred to acquire the Cholla generation plant from eh Arizona Public Service Company.
287581	415.824	RA - Contra Pension MMT & CTG - CA	131,920	131,920	0	0	0	Regulatory asset established for the California allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
287577	415.820	RA - Contra Pension MMT & CTG - OR	174,423	174,423	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.
137201	415.869	RA - Deferred Excess NPC - CA - Current	1,925,316	1,925,316	0	0	0	Regulatory asset established for reclass current portion of CA Deferred Excess NPC.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(833,113)	(833,113)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
137302	415.886	RA - Deferred Excess NPC - ID - Current	(985,243)	(985,243)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(5,317,990)	(5,317,990)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
137304	415.888	RA - Deferred Excess NPC - UT - Current	(3,977,714)	(3,977,714)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,392,627)	(13,392,627)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
137306	415.901	RA - Deferred Excess NPC - WY - Current	(3,051,149)	(3,051,149)	0	0	0	Regulatory asset established for current portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(8,791,976)	(8,791,976)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	(5,765,987)	(5,765,987)	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	47,174	47,174	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through California rates.
287647	425.100	RA - Deferred Intervenor Funding Grants - ID	(15,296)	(15,296)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Idaho rates.
287640	415.680	RA - Deferred Intervenor Funding Grants - OR	(21,048)	(21,048)	0	0	0	Regulatory asset/liability established to record funding for qualifying intervenors that are collected from customers through Oregon rates.
287861	415.857	RA - Deferred Overburden Costs - ID	(304,719)	(304,719)	0	0	0	Regulatory asset established for the Idaho allocated portion of overburden costs pursuant to a regulatory order.
287868	415.858	RA - Deferred Overburden Costs - WY	(70,089)	(70,089)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
137200	430.117	RA - Demand Side Management - Current	(187,309)	(187,309)	0	0	0	Regulatory asset established to record current portion of costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287614	430.100	RA - Demand Side Management - Noncurrent	(380,055)	(380,055)	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.
287576	430.110	RA - DSM Balance Reclass	2,179,194	2,179,194	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
			(2,179,193)	(2,179,193)	0	0	0	

287648	100.120	RA - Effects of Ratemaking - Fixed Assets - Gross up	(175,126,608)	(175,126,608)	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.
287634	415.300	RA - Environmental Costs	(14,463,182)	(14,463,182)	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.
287591	415.301	RA - Environmental Costs - WA	404,968	404,968	0	0	0	Regulatory liability established for the portion of environmental remediation costs for which the state of Washington does not allow deferred treatment.
287738	320.270	RA - FAS 158 Pension Liability	(120,407,523)	(120,407,523)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	(28,328,558)	(28,328,558)	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
137328	425.102	RA - GHG Allowances - CA - Current	(2,694,214)	(2,694,214)	0	0	0	California implemented a cap and trade program on the carbon emission for energy transmitted into California. One allowance is required to be surrendered for each metric ton of CO2e of green house gas emission in energy transmitted into California. The regulatory asset established to record current portion of CA GHG allowance.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(161,291)	(161,291)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(12,149,676)	(12,149,676)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(350,066)	(350,066)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Lake Side generating plant.
287903	415.879	RA - Liquidation Damages - N2 - WY	(43,322)	(43,322)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at Naughton 2 that are being returned to Wyoming customers on an accelerated basis through the 2013 Energy Cost Adjustment Mechanism (ECAM).
287979	415.917	RA - Naughton Unit #3 Costs - CA	(38,726)	(38,726)	0	0	0	Book-tax difference associated with Pollution control project costs allocated to CA.
287974	415.916	RA - Naughton Unit #3 Costs - ID	(181,781)	(181,781)	0	0	0	Book-tax difference associated with Pollution control project costs - ID.
287968	415.914	RA - Naughton Unit #3 Costs - UT	(457,468)	(457,468)	0	0	0	Book-tax difference associated with Pollution control project costs - UT.
287969	415.915	RA - Naughton Unit #3 Costs - WY	(210,698)	(210,698)	0	0	0	Book-tax difference associated with Pollution control project costs - WY.
287977	415.885	RA - Noncurrent Reclass - Other	(47,174)	(47,174)	0	0	0	SAP account used for financial statement presentation purposes to reclass the current and noncurrent portion of regulatory assets to liabilities when the balance of the regulatory assets result in a credit balance.
137230	425.104	RA - OR Asset Sale Gain GB - Current	(107,232)	(107,232)	0	0	0	Regulatory asset established to reclass current portion of OR asset sale gain giveback.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	2,636	2,636	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback.
287904	415.845	RA - OR Sch94 Distribution Safety Surcharge	(2,636)	(2,636)	0	0	0	Regulatory asset established to record asset position for the deferral of the costs of collecting the Distribution Safety Surcharge over two year period for recovery in Oregon.
287942	430.112	RA - Other - Balance Reclass	(23,778)	(23,778)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287579	415.822	RA - Pension MMT - UT	(429,873)	(429,873)	0	0	0	Regulatory asset established for the Utah allocated share of a pension measurement date change transitional adjustment recorded in December 2008.
287972	320.285	RA - Post Employment Costs	(2,935,434)	0	0	0	(2,935,434)	Regulatory asset established as an offset to the increase in post-employment obligations.
287675	740.100	RA - Post Merger Loss - Reacquired Debt *NEW*	(3,070,214)	(3,070,214)	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.
287588	415.831	RA - Post-Ret MMT - CA	(33,184)	(33,184)	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287584	415.827	RA - Post-Ret MMT - OR	(366,292)	(366,292)	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287586	415.829	RA - Post-Ret MMT - UT	(422,999)	(422,999)	0	0	0	Regulatory asset established for the Utah allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.

287779	415.850	RA - Powerdale Decommissioning		(934,500)	(934,500)	0	0	0	Regulatory asset established for the unrecovered portion of the Powerdale hydroelectric generating facility and decommissioning costs. The Powerdale hydroelectric facility was severely damaged by flooding and the related debris flow and is being removed rather than being repaired.
287864	415.852	RA - Powerdale Decommissioning - ID		(69,291)	(69,291)	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.
287866	415.854	RA - Powerdale Decommissioning - WA		(26,938)	(26,938)	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.
137313	415.905	RA - REC Sales Deferral - OR - Current		(157,263)	(157,263)	0	0	0	Regulatory asset established for the current portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent		(5,721)	(5,721)	0	0	0	Regulatory asset established for noncurrent portion of deferral of Oregon prepaid renewable energy credit purchases for Renewable Portfolio Standard compliance and the related interest income.
137314	415.902	RA - REC Sales Deferral - UT - Current		(1,191,086)	(1,191,086)	0	0	0	Regulatory asset established for current portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent		(4,934,498)	(4,934,498)	0	0	0	Regulatory asset established for the noncurrent portion of Utah renewable energy credits included in rates that differ from actual renewable energy credits.
137316	415.904	RA - REC Sales Deferral - WY - Current		(1,392,379)	(1,392,379)	0	0	0	Regulatory asset established for the current portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent		(659,210)	(659,210)	0	0	0	Regulatory asset established for the noncurrent portion of Wyoming renewable energy credits included in rates that differ from actual renewable energy credits.
137323	415.908	RA - Solar Feed-in Tariff Deferral - OR - Current		(1,252,130)	(1,252,130)	0	0	0	Regulatory asset established for the current portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent		(305,969)	(305,969)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon photovoltaic feed-in tariff program (Oregon House Bill 3039).
287881	415.705	RA - Tax Revenue Requirement Adj - WY		(15,056)	(15,056)	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.
287899	415.878	RA - UT Liquidation Damages		(265,657)	(265,657)	0	0	0	Regulatory asset established for Utah portion of liquidated damages payments for outages at Jim Bridger Unit4, Naughton Unit 1 and Unit 2.
287878	415.406	RA - Utah ECAM		(10,584,405)	(10,584,405)	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).
287639	415.510	RA - WA Colstrip #3		(140,303)	(140,303)	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287872	720.841	RA Amort - Tax PR Adj CA		(1)	(1)	0	0	0	Regulatory asset established for the California allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287873	720.842	RA Amort - Tax PR Adj ID		(77,798)	(77,798)	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	RA Amort - Tax PR Adj OR		(1,357,626)	(1,357,626)	0	0	0	Regulatory asset established for the Oregon allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287875	720.844	RA Amort - Tax PR Adj UT		(447,158)	(447,158)	0	0	0	Regulatory asset established for the Utah allocated portion of a one-time adjustment to income tax expense related to the deductibility of prescription drug post-retirement benefits. The deductibility of prescription drug post-retirement benefits was limited by the Patient Protection and Affordable Care Act of 2010.
287877	720.846	RA Amort - Tax PR Adj WY		(212,197)	(212,197)	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.
287918	705.400	RL - Injuries & Damages Reserve - OR		(336,462)	(336,462)	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR		0	0	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287916	705.455	RL - Property Insurance Reserve - WY		(266,486)	(266,486)	0	0	0	Regulatory liability used to record the Wyoming allocation of storm-related property damage recovered in excess of insurance claims incurred.
287649	730.170	RA - FAS133 Unrealized Gain/Loss		(20,633,788)	(20,633,788)	0	0	0	Regulatory assets established to record the effects of the accounting pursuant to FASB Statement No. 133, which requires that certain financial instruments be valued at FMV for book purposes.
287886	415.837	RA - Frozen MTM		(55,334,314)	(55,334,314)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes		Page 263, Col (i)	Allocator	Allocated Amount
Plant Related			Net Plant Allocator	
	Real Property	122,235,098		
	Possessory taxes	407,331		
1	Total Plant Related	122,642,429	23.5317%	28,859,801
Labor Related			Wages & Salary Allocator	
	Federal FICA	0		
	Federal Unemployment	0		
	State Unemployment	0		
2	Total Labor Related	0	7.1869%	0
Other Included			Net Plant Allocator	
	Annual Report	70,239		
3	Total Other Included	70,239	23.5317%	16,528
4	Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	122,712,668		28,876,329
Currently Excluded				
	Local Franchise	30,579,591		
	Montana Energy License	185,637		
	Montana Wholesale Energy	133,899		
	Idaho Generation Tax (KWh)	35,280		
	Oregon Department of Energy	888,597		
	Wyoming Wind Generation Tax	1,813,575		
	Washington Public Utility Tax	13,264,318		
	Other (Navajo Nation, Business & Occupation, Other)	33,618		
5	Subtotal Excluded Taxes	46,934,515		
6	Total Other Taxes Included and Excluded (Line 4 + Line 5)	<u>169,647,183</u>		
7	Total Other Taxes			
	114.14c			<u>169,647,183</u>
8	Difference (Line 6 - Line 7)	0		

Criteria for Allocation:

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

PacifiCorp
Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
	Account 454 - Rent from Electric Property			
1	Rent from Electric Property - Transmission Related			3,567,781
2	Pole Attachments - Transmission Related			218,119
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			860,319
5	Miscellaneous General Revenues		<i>detail below</i>	263,033
6	Account 454 subtotal		(Sum Lines 1-5)	5,465,020
	Account 456 - Other Electric Revenues (Note 1)			
7	Transmission for Others	Note 3	Attachment 13	24,313,829
8	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor	Note 3		0
9	Short-term firm and non-firm service revenues for which the load is not included in the divisor received by Transmission Owner		Attachment 13	106,848,351
10	Facilities Charges including Interconnection Agreements	Note 2		2,046,482
11	Transmission maintenance revenue		Account 456.2	754,389
12	Account 456 subtotal		(Sum Lines 7-11)	133,963,051
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	139,428,072

Detail for selected items above

Miscellaneous General Revenues

Rents - General	133,647
One Utah Center and North Temple office subleases	2,862,717
Parking Rent: Lloyd Center, Portland, Oregon	568,165
Rents - Common Affiliate - Kern River	91,739
Rents - non Common	3,650
Total Miscellaneous General Revenue	3,659,918
Wages & Salary Allocator	7.19%
Total Allocated Miscellaneous General Revenue	263,033

Distribution Underbuild

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

Notes

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

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

A	Return and Taxes with 100 Basis Point increase in ROE		
B	100 Basis Point increase in ROE and Income Taxes	Appendix A input: Line 127 + Line 137 from below	330,847,067
	100 Basis Point increase in ROE		1.00%

Return Calculation

			Notes	Reference (Appendix A Line or Source)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.55%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.23%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.22%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.30%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	4.56%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.57%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.01%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.53%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.12%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	233,848,732

Composite Income Taxes

Income Tax Rates					
128	FIT = Federal Income Tax Rate				35.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			37.95%
132	CIT = T / (1-T)				61.16%
133	1 / (1-T)				161.16%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(426,409)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(687,213)
136	Income Tax Component =	$CIT = (T/(1-T)) * Investment\ Return * (1-(WCLTD/R)) =$			97,685,547
137	Total Income Taxes				96,998,335

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions						Detail/notes	
<u>Calculation of Transmission Plant In Service</u>		Source	Footnotes	Year	Balance		
1	December	206.58b		2012	4,724,913,520	-	
2	January	Monthly Balances		2013	4,731,367,395		
3	February	Monthly Balances		2013	4,740,141,078		
4	March	Monthly Balances		2013	4,745,979,050		
5	April	Monthly Balances		2013	4,751,823,513		
6	May	Monthly Balances		2013	5,117,514,133		
7	June	Monthly Balances		2013	5,157,318,389		
8	July	Monthly Balances		2013	5,156,974,611		
9	August	Monthly Balances		2013	5,160,842,168		
10	September	Monthly Balances		2013	5,169,804,566		
11	October	Monthly Balances		2013	5,180,922,411		
12	November	Monthly Balances		2013	5,201,972,969		
13	December	207.58g		2013	5,231,106,254	-	
15	14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-up	5,005,436,927	Appendix A input
<u>Calculation of Distribution Plant In Service</u>		Source		Year	Balance		
15	December	206.75b		2012	5,852,985,088	-	
16	January	Monthly Balances		2013	5,863,685,628		
17	February	Monthly Balances		2013	5,871,121,272		
18	March	Monthly Balances		2013	5,885,009,816		
19	April	Monthly Balances		2013	5,905,209,553		
20	May	Monthly Balances		2013	5,913,181,232		
21	June	Monthly Balances		2013	5,923,787,538		
22	July	Monthly Balances		2013	5,935,505,444		
23	August	Monthly Balances		2013	5,947,826,790		
24	September	Monthly Balances		2013	5,967,495,773		
25	October	Monthly Balances		2013	5,983,508,697		
26	November	Monthly Balances		2013	6,001,182,669		
27	December	206.75g		2013	6,023,412,371	-	
28	28	Distribution Plant In Service	(sum lines 15-27) /13		True-up	5,928,762,452	
<u>Calculation of Intangible Plant In Service</u>		Source		Year	Balance		
29	December	204.5b		2012	854,419,426	-	
30	December	204.5g		2013	857,285,828	-	
19	31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-up	855,852,627	Appendix A input
<u>Calculation of General Plant In Service</u>		Source		Year	Balance		
32	December	206.99b		2012	1,359,148,793	-	
33	December	207.99g		2013	1,417,753,200	-	
18	34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-up	1,388,450,997	Appendix A input
<u>Calculation of Production Plant In Service</u>		Source		Year	Balance		
35	December	204.46b		2012	10,942,646,469	-	
36	January	Monthly Balances		2013	10,950,280,741		
37	February	Monthly Balances		2013	10,951,282,908		
38	March	Monthly Balances		2013	10,948,782,318		
39	April	Monthly Balances		2013	10,953,104,332		
40	May	Monthly Balances		2013	10,988,468,965		
41	March	Monthly Balances		2013	11,001,399,992		
42	April	Monthly Balances		2013	11,011,812,645		
43	August	Monthly Balances		2013	11,011,939,575		
44	September	Monthly Balances		2013	11,012,519,587		
45	October	Monthly Balances		2013	11,012,130,599		
46	November	Monthly Balances		2013	11,021,139,407		
47	December	204.46g		2013	11,049,334,932	-	
48	48	Production Plant In Service	(sum lines 35-47) /13		True-up	10,988,834,036	
49	49	Electric Plant Sold	206.102g			0	-
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-up	24,167,337,039	Appendix A input

PacifiCorp
Attachment 5 - Cost Support

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes
Calculation of Transmission Accumulated Depreciation					
	Source		Year	Balance	
51	December	Prior year 219.25c	2012	1,285,912,340	-
52	January	Monthly Balances	2013	1,292,305,480	
53	February	Monthly Balances	2013	1,298,108,078	
54	March	Monthly Balances	2013	1,302,572,700	
55	April	Monthly Balances	2013	1,308,400,044	
56	May	Monthly Balances	2013	1,314,272,741	
57	June	Monthly Balances	2013	1,323,917,073	
58	July	Monthly Balances	2013	1,329,613,838	
59	August	Monthly Balances	2013	1,335,908,460	
60	September	Monthly Balances	2013	1,343,726,789	
61	October	Monthly Balances	2013	1,350,659,016	
62	November	Monthly Balances	2013	1,356,559,529	
63	December	219.25c	2013	1,361,684,760	-
25	64	Transmission Accumulated Depreciation	(sum lines 51-63) /13 (Note M)	True-up	1,323,356,988 Appendix A input
Calculation of Distribution Accumulated Depreciation					
	Source		Year	Balance	
65	December	Prior year 219.26c	2012	2,268,075,733	-
66	January	Monthly Balances	2013	2,277,930,074	
67	February	Monthly Balances	2013	2,288,049,306	
68	March	Monthly Balances	2013	2,297,862,693	
69	April	Monthly Balances	2013	2,308,953,631	
70	May	Monthly Balances	2013	2,318,828,538	
71	June	Monthly Balances	2013	2,330,090,493	
72	July	Monthly Balances	2013	2,339,886,739	
73	August	Monthly Balances	2013	2,349,851,239	
74	September	Monthly Balances	2013	2,359,919,448	
75	October	Monthly Balances	2013	2,369,554,576	
76	November	Monthly Balances	2013	2,379,626,471	
77	December	219.26c	2013	2,387,803,953	-
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-up	2,328,956,376	
Calculation of Intangible Accumulated Depreciation					
	Source		Year	Balance	
79	December	Prior year 200.21c	2012	500,799,794	-
80	December	200.21c	2013	529,162,303	-
8	81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2 (Note N)	True-up	514,981,048 Appendix A input
Calculation of General Accumulated Depreciation					
	Source		Year	Balance	
82	December	Prior year 219.28c	2012	500,908,590	-
83	December	219.28c	2013	539,021,263	-
26	84	Accumulated General Depreciation	(sum lines 82 & 83) /2 (Note N)	True-up	519,964,926 Appendix A input
Calculation of Production Accumulated Depreciation					
	Source		Year	Balance	
85	December	Prior year 219.20 through 219.24	2012	3,349,770,759	
86	January	Monthly Balances	2013	3,372,689,520	
87	February	Monthly Balances	2013	3,395,112,641	
88	March	Monthly Balances	2013	3,412,932,868	
89	April	Monthly Balances	2013	3,433,380,189	
90	May	Monthly Balances	2013	3,441,663,840	
91	June	Monthly Balances	2013	3,457,058,112	
92	July	Monthly Balances	2013	3,475,412,913	
93	August	Monthly Balances	2013	3,497,879,294	
94	September	Monthly Balances	2013	3,514,862,056	
95	October	Monthly Balances	2013	3,537,678,275	
96	November	Monthly Balances	2013	3,560,266,566	
97	December	219.20 through 219.24	2013	3,575,241,488	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-up	3,463,380,655	
7	99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98) (Note M)	True-up	7,635,658,946 Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-up	8,150,639,995	

PacifiCorp
Attachment 5 - Cost Support

Materials & Supplies

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	
39	Undistributed Stores Expense	Prior Year	227.16c		0	
		Current Year	227.16c		0	
		(Note N) Appendix A input	True-up		0	beg-of-year and end-of-year average
42	Construction Materials & Supplies	Prior Year	227.5c		83,816,884	
		Current Year	227.5c		91,333,148	
		(Note N) Appendix A input	True-up		87,575,016	beg-of-year and end-of-year average
45	Transmission Materials & Supplies	Prior Year	227.8c		750,972	
		Current Year	227.8c		678,432	
		(Note N) Appendix A input	True-up		714,702	beg-of-year and end-of-year average

ITC Adjustment

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	Transmission related portion	Appendix A input	Details
133	Amortized Investment Tax Credit Utility Investment Tax Credit Adj. - Net (411.4)			114.19c	(1,812,064)	Net Plant Allocator 23.53%	(426,409)	
35	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance	266 footnotes		2,420,922			
		Current end of year balance	266 footnotes		1,445,358			
					1,933,140	23.53%	454,900	(enter negative in Appendix A)
			Average					

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
23	Land Held for Future Use	Prior Year	214.47d		22,657,380	2,996,636	19,660,744	Detail for transmission-related value on Attachment 12
		Current Year	214.47d		23,368,811	3,707,729	19,661,082	Detail for transmission-related value on Attachment 12
		(Notes B & L) Appendix A input	True-up			3,352,183		beg-of-year and end-of-year average

PacifiCorp
Attachment 5 - Cost Support

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Adjusted Total	Details
Excluded Membership Dues Expense				
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335.1b	17,800	
	National Automated Clearinghouse Association (NACHA)	component of 335.1b	4,500	
	National Coal Transportation Association	component of 335.1b	1,500	
	National Electric Energy Testing Research and Application Center	component of 335.1b	95,000	
	National Joint Utilities	component of 335.1b	10,500	
63	Total	(Note C) Appendix A Input	129,300	
PBOP				
	Fixed PBOP expense	FERC Authorized	15,236,246	
	Actual PBOP expense	Attachment 17	1,065,880	
58	Adjusted total (Current year actual)	Appendix A Input	14,170,366	Authorized minus Att 17 = Current year actual PBOP expense
Property Insurance				
	Property Insurance Account 924	323.185b	13,818,764	
70		(Note F) Appendix A Input	13,818,764	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions			Form No. 1 Amount	Transmission Related Appendix A input	Non-transmission Related	Details
Directly Assigned A&G						
Specific Transmission related Regulatory Expenses						
Federal Energy Regulatory Commission:						
	Annual Fee	350.35d	1,883,087	1,883,087		
	Annual Fee - hydro	350.36d	2,350,790		2,350,790	
	Transmission Rate Case	350.37d	254,925	254,925		
	Other Regulatory	350.38d	1,243,762	382,256	861,506	
	FERC Transmission Rate Case (MEHC services)	350.45d	534	534		
	Rate case	350.26b	538,867	340,206		
67	Total	sum	5,733,098	2,520,802	3,212,296	

PacifiCorp
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 Appendix A Input	Non-safety Related	Details
Directly Assigned A&G							
68	General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b		1,546	0	1,546	Based on FERC 930.1 download

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Education & Outreach Appendix A Input	Other	Details
Directly Assigned A&G							
71	General Advertising Exp Account 930.1 - Education and Outreach	323.191b		1,546	0	1,546	Based on FERC 930.1 download

Multistate worksheet

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

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	Plus adjustments	Transmission Related Appendix A input	Details
53	Transmission O&M	321.112b		198,670,131	(1,889,863)	196,780,268	
	Adjustment for Ancillary Services Accounts 561-561.5						
	(561) Load Dispatching	321.84b		0			
	(561.1) Load Dispatch-Reliability	321.85b		0			
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b		7,218,959			
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b		0			
	(561.4) Scheduling, System Control and Dispatch Services	321.88b		292,567			
	(561.5) Reliability, Planning and Standards Development	321.89b		1,114,579			
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum		8,626,105	0	8,626,105	Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b		137,182,304	0	137,182,304	

Facility Credits under Section 30.9 of the OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Amount	Description & Documentation
Net Revenue Requirement					
166	Facility Credits under Section 30.9 of the OATT			0	Appendix A Input
168	Interest on Network Upgrade Facilities			1,765,406	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Network Upgrade Balance					
				Prior Year	Enter negative
				Current Year	Enter negative
				Appendix A input	True-up
50	Network Upgrade Balance	(Note N)		(47,435,078) (58,242,601) (52,838,839)	beg-of-year and end-of-year average

PacifiCorp
Attachment 5 - Cost Support

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Total	
Transmission Plant					
	Depreciation expense (403)	(Note H)	336.7b	94,564,623	
	Amortization of limited term electric plant (404)	(Note H)	336.7d	0	
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	94,564,623	Appendix A Input
General Plant					
	Depreciation expense (403)	(Note H)	336.10b	39,122,546	
	Amortization of limited term electric plant (404)	(Note H)	336.10d	1,621,977	
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	sum	40,744,523	Appendix A Input
Intangible plant					
	Amortization of limited term electric plant (404)	(Note H)	336.1d	43,538,777	
	Amortization of other electric plant (405)	(Note H)	336.1e	0	
78	Total Intangible Amortization	(Note H)	sum	43,538,777	Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Amount	
Generating Plant Liquidated Damages - Wyoming (detail below)				232.28e	
Goodnoe Hills Settlement				21,250	
Lake Side Settlement				27,331	
61	Total		sum	48,581	Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

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

Worksheet

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

	Plant In Service										CWP	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	Monthly Additions	
	Other Transmission PIS		Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Transmission CWP	
	(Excl Energy Gateway)		Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	(Gateway only)	
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)												

		Plant In Service				CWP		
(L)		(M)	(N)	(O)	(P)	(Q)	(R)	(S)
Weighting		Other Transmission PIS	0	Other Transmission PIS	0	Transmission CWP	Transmission CWP	Input/Total
		Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	(O / 13)	
13		-	-	-	-	-	-	
12		-	-	-	-	-	-	
11		-	-	-	-	-	-	
10		-	-	-	-	-	-	
9		-	-	-	-	-	-	
8		-	-	-	-	-	-	
7		-	-	-	-	-	-	
6		-	-	-	-	-	-	
5		-	-	-	-	-	-	
4		-	-	-	-	-	-	
3		-	-	-	-	-	-	
2		-	-	-	-	-	-	
1		-	-	-	-	-	-	

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

Not for true-up
Not for true-up

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

Estimated Life			50
Estimated Depreciation for Attachment 7			
Jan	11.5	-	
Feb	10.5	-	
Mar	9.5	-	
Apr	8.5	-	
May	7.5	-	
Jun	6.5	-	
Jul	5.5	-	
Aug	4.5	-	
Sep	3.5	-	
Oct	2.5	-	
Nov	1.5	-	
Dec	0.5	-	
Total Estimated Depreciation for Attachment 7			-

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2013

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%		0.00%	85,283.36	2.03%	74,321.00	1.98%		0.00%	4,867.64	1.17%	
14	390	Structures and Improvements	70,394,606.22	1.86%	11,300,668.02	2.52%	2,000,845.91	1.71%	89,641,026.15	1.53%	10,132,328.88	1.95%	384,044.32	1.51%	12,223,021.91	1.65%	
15	390.3	Structures and Improvements - Office Panels															6.67%
16	391	Office Furniture and Equipment															5.00%
17	391.2	Office Furniture and Equipment - Personal Computers															20.00%
18	393	Store Equipment															4.00%
19	394	Tools, Shop and Garage Equipment															4.17%
20	395	Laboratory Equipment															5.00%
21	397	Communication Equipment															4.30%
22	397.2	Communication Equipment - Mobile Radio Equipment															9.09%
23	398	Miscellaneous Equipment															5.00%
24		Unclassified General	1,265,976.80	3.59%	387,818.89	4.21%	376,033.28	3.83%	1,540,310.57	3.42%	739,917.40	4.66%	115,888.01	1.93%	685,258.44	3.17%	
25	302	Franchises and Consents															5.04%
26	303	Miscellaneous Intangible Plant															4.84%
27	390.1	Leasehold Improvements - Gen															4.85%

Notes

- 1 Depreciation Rates shown in rows 1 through 24 were approved by each of the Company's respective state jurisdictions during the last depreciation study.
- 2 The columns labeled "Balance" are the amount of investment physically located in each state.
- 3 The plant balance is updated each month as new plant is added.
- 4 The balances to be reported in the columns labeled "Balances" in any update are the weighted 13-month average balances for the rate year.
- 5 "Company Rate" shows the depreciation rate approved by all of the jurisdictions on a total company basis.
- 6 Unclassified Transmission represents the transmission additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly transmission composite depreciation rate.
- 7 Unclassified General represents the general plant additions placed in service but not yet classified to a FERC level account. Monthly depreciation is calculated by multiplying the month's beginning unclassified balance by the monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2013 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 If the depreciation rates shown differ from the depreciation rates used to calculate the depreciation expense reported in FN1, then PacifiCorp is required to file under Section 205 for a modification of this Attachment or the calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9b - Load Divisor for True up
2013 actual

Column			OATT (Part III - Network Service)														
			e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f	
Customer Class			PacifiCorp NFS	BPA Yakama NFO	BPA Gazley NFO	BPA Clarke PUD NFO	BPA Benton REA NFO	BPA Oregon Wind NFO	Tri-State NFO	Noble Americas NFO	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA NFO	Iberdrola NFO	Total NFO	
RS / SA	Day	Time	-	SA 328	SA 229	SA 370	SA 539	SA 538	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742		
Jan	14	18	8,825	4.98	3.41	28.83	1.22	-	0.13	25.37	0.28	50.71	0.00	0.00	-	115	
Feb	11	8	8,052	5.72	3.55	21.72	1.19	-	1.96	24.66	1.17	46.12	0.00	0.00	-	106	
March	4	8	7,780	5.45	3.56	27.28	1.19	0.31	0.07	23.91	1.29	45.38	0.01	0.00	-	108	
April	9	8	7,338	5.60	3.07	21.69	0.96	-	9.64	23.86	0.22	42.05	0.29	0.86	-	108	
May	14	16	8,106	5.09	2.70	9.21	0.38	-	13.83	26.60	0.31	41.30	0.55	2.88	-	103	
Jun	28	16	9,833	5.45	3.58	12.43	0.33	-	0.28	31.24	0.27	50.31	0.64	3.39	2.28	110	
Jul	1	16	10,507	5.61	3.96	14.36	0.34	0.03	0.08	32.12	0.19	52.13	0.64	3.27	2.37	115	
Aug	19	15	9,571	5.54	3.57	11.54	0.31	-	0.08	30.66	0.20	55.24	0.62	2.70	2.62	113	
Sept	5	16	8,816	5.85	2.82	9.72	0.30	0.08	0.39	25.34	0.20	57.40	0.53	2.88	2.17	108	
Oct	30	8	7,512	5.87	3.16	23.50	-	-	0.07	21.94	0.24	39.02	0.00	0.00	3.21	97	
Nov	21	18	8,190	5.54	3.19	23.51	1.15	0.29	2.33	25.25	1.19	48.69	0.00	0.00	3.49	115	
Dec	9	18	9,451	6.19	3.38	32.80	1.20	0.37	0.18	25.95	0.73	56.35	0.00	0.00	3.59	131	
Total			103,981	67	40	237	9	1	29	317	6	585	3	16	20	1,329	
Avg 12CP			8,665	5.57	3	20	1	0	2	26	1	49	0	1	2	111	

Other Service							Total OS
j1	j2	j3	j4	j5	j		
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263	APS OS RS 436			
411	114	65	350	-			941
307	78	78	335	-			798
280	70	87	304	-			741
305	70	54	277	-			706
364	109	95	368	-			936
607	184	129	302	-			1,222
632	186	135	325	-			1,278
550	172	77	349	-			1,148
572	155	83	313	-			1,124
341	57	79	228	-			705
355	81	74	320	-			829
438	106	109	343	-			997
5,161	1,383	1,066	3,814	-			11,424
430	115	89	318	-			952

Column			OATT Part II Long-Term Firm Point-to-Point Transmission Service																	
			g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g	
Customer			PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Iberdrola	Thermo No. 1	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Enel Cove Fort LLC	Losses	Powerex	Powerex	Powerex		
Class			LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 279	LTP SA 568	LTP SA 169	LTP SA 552	LTP SA 170	LTP SA 751	LTP SA 706	LTP -	LTP SA 700	LTP SA 701	LTP SA 702	Total LTP	
RS / SA	Day	Time																		
Jan			3,497	50	18	56	-	30	11	80	99	4	-	-	164	67	67	66	4,209	
Feb			3,497	50	18	56	-	30	11	80	99	4	-	-	164	67	67	66	4,209	
March			3,250	50	18	56	-	30	11	80	99	4	-	-	153	67	67	66	3,951	
April			3,250	50	18	56	-	30	11	80	99	4	-	-	153	67	67	66	3,951	
May			3,250	50	18	56	-	30	11	80	99	4	-	-	153	67	67	66	3,951	
Jun			3,345	50	18	56	75	30	11	80	80	4	-	-	160	67	67	66	4,109	
Jul			3,345	50	18	56	75	30	11	80	80	4	-	-	160	67	67	66	4,109	
Aug			3,345	50	18	56	75	30	11	80	80	4	-	-	160	67	67	66	4,109	
Sept			3,595	50	18	56	75	30	11	80	80	4	-	-	170	67	67	66	4,369	
Oct			3,595	50	18	56	75	30	11	80	80	4	30	-	172	67	67	66	4,401	
Nov			3,500	50	18	56	-	30	11	80	99	4	30	-	165	67	67	66	4,243	
Dec			3,500	50	18	56	-	30	11	80	99	4	30	25	166	67	67	66	4,269	
Total			40,969	600	216	672	375	360	132	960	1,093	48	90	25	1,940	804	804	792	49,880	
Avg 12CP			3,414	50	18	56	31	30	11	80	91	4	8	2	162	67	67	66	4,157	

Total Network & OS	Behind-the Meter	Total Network Load
9,881	203	10,084
8,956	200	9,156
8,629	287	8,916
8,152	265	8,418
9,145	244	9,389
11,165	315	11,480
11,900	316	12,216
10,832	286	11,118
10,047	326	10,372
8,313	260	8,573
9,134	199	9,333
10,579	205	10,783
116,734	3,105	119,839
9,728	259	9,987

Divisor
14,293
13,365
12,867
12,369
13,341
15,589
16,324
15,227
14,742
12,974
13,576
15,053
169,719
14,143

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(411,498,120)
1110000	146200	A/Amort-Oth Intang	(86,518,954)
1110000	146210	A/Amort-Oth Lic/Hydr	(11,254,194)
1110000	146230	A/Amort-LsHld Imprmt	(19,891,034)
Attachment 5 input: Total Accumulated Amortization			(529,162,303)

**PacifiCorp
Attachment 11 - Prepayments**

Prepayments Detail - 2013

FERC Account	Account Number	Account Description	Category	Prior Year-end Balance	Current Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Dam	Plant-related	\$ 1,004,672	\$ 1,626,960	\$ 1,315,816			\$ 1,315,816	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 4,807,569	\$ 4,918,835	\$ 4,863,202			\$ 4,863,202	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				\$ -
	132016	Prep Ins-Minority Owned Plants	Other	\$ 348,812	\$ 373,052	\$ 360,932	\$ 360,932			
	132045	Prepaid Workers Compensation	Labor-related	\$ 164,863	\$ 249,572	\$ 207,217				\$ 207,217
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 2,355,237	\$ 51,218	\$ 1,203,228				\$ 1,203,228
	132722	IC Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
	132723	IC Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -			\$ -	
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 11,615,331	\$ 11,539,928	\$ 11,577,630			\$ 11,577,630	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ 7,294	\$ 10,389	\$ 8,842	\$ 8,842			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 413,672	\$ 474,926	\$ 444,299	\$ 444,299			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 649,677	\$ 652,603	\$ 651,140	\$ 651,140			
	132096	Prepaid RECs for RPS (WA)	Other	\$ 59,593	\$ (1,515)	\$ 29,039	\$ 29,039			
	132097	Prepaid CA GHG Cap & Trade Allowances	Other	\$ 363,240	\$ 6,604,300	\$ 3,483,770	\$ 3,483,770			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 101,752	\$ 66,333	\$ 84,043			\$ 84,043	
	132320	Prepaid Surety Bond	Other	\$ -	\$ 158,745	\$ 79,372	\$ 79,372			
	132603	Other Prepay-Ashton Plant Land	Other	\$ 5,184	\$ 4,147	\$ 4,665	\$ 4,665			
	132606	Other Prepay - Lease Commissions	Other	\$ 4,447	\$ -	\$ 2,224	\$ 2,224			
	132620	Prepayments - Water Rights Lease	Other	\$ 985,248	\$ 1,084,455	\$ 1,034,851	\$ 1,034,851			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 223,038	\$ -	\$ 111,519	\$ 111,519			
	132622	Prepayments - Water Rights (Hrningtn-Clev)	Other	\$ 25,986	\$ 28,244	\$ 27,115	\$ 27,115			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ 22,885	\$ 78,803	\$ 50,844	\$ 50,844			
	132650	Prepaid Dues	Other	\$ 4,070,918	\$ 2,156,305	\$ 3,113,612	\$ 3,113,612			
	132700	Prepaid Rent	Plant-related	\$ 248,693	\$ 99,290	\$ 173,992			\$ 173,992	
	132705	Prepaid Pole Contact Rental	Other	\$ -	\$ 302,544	\$ 151,272	\$ 151,272			
	132740	Prepaid O&M - Wind	Other	\$ -	\$ -	\$ -	\$ -			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 97,347	\$ 48,673				\$ 48,673
	132825	Prepaid LGIA Transmission	Other	\$ 1,401,446	\$ 533,608	\$ 967,527	\$ 967,527			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 863,304	\$ 863,304	\$ 863,304	\$ 863,304			
	132900	Prepayments - Other	Labor-related	\$ 969,113	\$ 1,068,427	\$ 1,018,770				\$ 1,018,770
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 808,456	\$ 804,330	\$ 806,393	\$ 806,393			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 2,227,845	\$ 2,630,729	\$ 2,429,287	\$ 2,429,287			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 269,344	\$ 294,039	\$ 281,692	\$ 281,692			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 7,862,531	\$ 8,898,383	\$ 8,380,457				\$ 8,380,457
	132926	Prepaid Royalties	Other	\$ 876,494	\$ 842,957	\$ 859,725	\$ 859,725			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (51,218)	\$ (206,337)	\$ (128,778)			\$ (128,778)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (2,183,312)	\$ (1,921,192)	\$ (2,052,252)	\$ (2,052,252)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 2,234,530	\$ 2,127,529	\$ 2,181,030	\$ 2,181,030			
1652200	116131	InterCo Federal Tax Rec - (Even Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116132	InterCo Federal Tax Rec - (Odd Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116133	InterCo State Tax Rec - (Even Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116134	InterCo State Tax Rec - (Odd Years) - MEHC	Other	\$ -	\$ -	\$ -	\$ -			
	116806	Current Federal Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116807	Current Federal Interest Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116826	Current State Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
	116827	Current State Interest Tax Correction Asset	Other	\$ -	\$ -	\$ -	\$ -			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,614,415	\$ 2,513,551	\$ 2,563,983	\$ 2,563,983			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ -	\$ -	\$ -	\$ -			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
				\$ -	\$ -	\$ -				
		Total Prepayments		\$ 45,371,059	\$ 49,025,808	\$ 47,198,433	\$ 18,454,183	\$ -	\$ 17,885,904	\$ 10,858,346

Allocator	0.000%	100.000%	23.532%	7.187%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 4,208,850	\$ 780,375
Appendix A input: Total Allocated to Transmission	\$ 4,989,225			

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31

	Prior year	Current year
Troutdale Substation	6,979	6,979
Hazelwood Substation	161,944	161,944
Harmony - W. Cedar ROW	156,105	156,105
Terminal - Oquirrh 138 Kv Line	396,020	396,020
Aeolus Substation	1,014,053	1,014,053
Anticline Substation	964,505	964,505
Tooele Substation	42,278	42,278
Bastion Property / Populus Substation	254,753	254,753
Chimney Butte-Paradise 230kV ROW	0	598,457
Helper Substation Expansion	0	112,636
Attachment 5 input: Total - Transmission	2,996,636	3,707,729

		Prior year	Current year
Total - PacifiCorp	214.47d	22,657,380	23,368,811

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

Description	Revenue	MW	As Filed
			1=Revenue credit 0=Denominator Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,931,925	n/a	1
BPA Malin RS 368	269,394	n/a	1
BPA GTA S. Idaho RS 299	1,880,676	n/a	1
Cowlitz RS 234	129,386	n/a	1
Deseret RS 280	n/a	88.8	0
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	73,824	n/a	1
Idaho RS 203 - Jim Bridger Pumps	16,284	n/a	1
Moon Lake RS 302	19,262	n/a	1
Pacific Gas and Electric RS 607	14,500,000	n/a	1
Pacific Gas and Electric RS 298	267,451	n/a	1
Portland General Electric	6,628	n/a	1
Sierra Pacific Power RS 267	75,184	n/a	1
Southern Cal Edison RS 298	267,451	n/a	1
Tri-State RS 123	133,424	n/a	1
USBR Crooked River RS 67	13,573	n/a	1
USBR Weber Basin RS 286	29,592	n/a	1
UAMPS RS 297	n/a	430.1	0
UMPA RS 637	n/a	115.3	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	n/a	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	59,756	n/a	1
Iberdrola Deferral Fee	303,750	n/a	1
Sacramento Municipal Utility District Deferral Fee	130,043	n/a	1
Enel Cove Deferral Fee	131,625	n/a	1
Additional OS Revenue Credit	203,594	n/a	1
Att 3 input: Total OS contract revenue credits	24,313,829	964.2	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	9,844,033
Third parties	2,181,280
Total short-term firm	12,025,313

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	83,248,081
Third parties	11,574,958
Total short-term non-firm	94,823,038

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	93,092,114
Third parties	13,756,237
Att. 3 input: Total short term-firm and non-firm revenue	106,848,351

PacifiCorp
Attachment 14 - Cost of Capital Detail

					Prior Year (month end)	Current Year (month end)											
Appendix A Line	Operation to apply to monthly input columns at right	Appendix A input value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	6,874,301,154	Bonds (221)	Form 1, pg 112, ln 18 c,d	6,820,029,000	6,810,029,000	6,810,029,000	6,810,029,000	6,810,029,000	6,769,374,000	7,052,374,000	7,052,374,000	7,052,374,000	6,852,374,000	6,842,300,000	6,842,300,000	6,842,300,000
87	13-month average	0	Reacquired Bonds (222)	Form 1, pg 112, ln 19 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
88	13-month average	0	Advances from Associated Companies (223)	Form 1, pg 256, various ln, col a,b	0	0	0	0	0	0	0	0	0	0	0	0	0
89	13-month average	0	Other Long-Term Debt (224)	Form 1, pg 112, ln 21 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
91	13-month average	14,058,405	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	14,074,076	13,993,117	13,912,158	13,831,199	13,750,240	13,669,282	14,480,885	14,392,488	14,304,091	14,217,627	14,131,164	14,044,700	13,958,237
92	13-month average	34,220,561	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	34,752,802	34,515,284	34,278,082	34,040,879	33,803,677	33,570,459	34,725,726	34,532,002	34,518,932	34,272,245	34,178,895	33,956,364	33,721,944
93	13-month average	8,716,065	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	9,502,792	9,353,746	9,204,700	9,055,654	8,925,946	8,796,580	8,670,302	8,540,421	8,410,540	8,334,144	8,252,743	8,171,342	8,089,941
94	13-month average	96,665	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	102,178	101,259	100,340	99,421	98,502	97,583	96,665	95,746	94,827	93,908	92,989	92,070	91,152
95	13-month average	0	Unamortized Gain On Reacquired Debt (257)	Form 1, pg 113, ln 61 c,d	0	0	0	0	0	0	0	0	0	0	0	0	0
97	12-month sum	355,945,454	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,576,974	29,596,652	29,505,519	29,503,330	29,851,194	29,691,750	30,054,188	30,197,707	30,151,454	29,736,027	29,222,051	29,193,557	29,242,025
98	12-month sum	0	Hedging Expense (as noted in Appendix A, Note R)	Company records	0	0	0	0	0	0	0	0	0	0	0	0	0
99	12-month sum	3,888,848	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	318,477	318,477	318,161	318,161	318,161	314,178	332,696	333,121	335,085	333,151	322,469	322,587	322,601
100	12-month sum	1,421,460	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	149,047	149,047	149,046	149,046	129,707	129,367	129,881	129,881	129,881	81,401	81,401	81,401	81,401
101	12-month sum	(11,027)	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	(919)	(919)	(919)	(919)	(919)	(918)	(919)	(919)	(919)	(919)	(919)	(919)
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
104	13-month average	32,901,115	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	40,733,100	40,733,100	40,733,100	40,733,100	40,733,100	36,542,300	36,542,300	36,542,300	36,542,300	36,542,300	36,542,300	2,397,600	2,397,600
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0
109	13-month average	155,268	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	183,498	0	0
111	12-month sum (enter positive)	1,493,811	Preferred Dividend	Form 1, pg 118, ln 29 c	512,462	0	0	512,462	0	10,477	460,077	0	0	460,077	10,243	0	40,475
112	13-month average	7,413,738,665	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,644,054,943	7,494,121,865	7,494,188,787	7,653,503,790	7,494,246,438	7,140,122,560	7,464,586,165	7,140,180,211	7,140,247,133	7,681,111,062	7,140,279,386	7,104,418,803	7,787,541,497
114	13-month average	139,769,216	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	157,299,053	158,831,036	159,759,451	160,731,008	160,770,417	159,315,341	116,838,485	118,904,702	122,223,505	123,419,352	125,240,743	126,005,084	127,661,628
115	13-month average (enter negative)	(11,551,398)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,003,821)	(11,936,899)	(11,869,977)	(11,879,248)	(11,812,326)	(11,745,404)	(11,754,675)	(11,687,754)	(11,620,832)	(11,630,103)	(11,588,578)	(11,547,053)	(9,091,505)
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,229,981	1,102,063,956	1,102,063,956

Description		Total	Interest Locks	Other
Unamortized balance for gains and losses on hedges.	(Note R)	0	0	0
Annual amortization for gains and losses on hedges.	(Note R)	0	0	0

PacifiCorp
Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
 Asset Class 345 - Accessory Electrical Equipment
 (At December 31, 2013)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	5,069,139
Bus	1,158,570
Fire Protection	678,952
Foundation And Substructure	2,004,006
Insulator	89,261
Lightning Arrester	190,204
Misc	1,552,111
Relay And Control	2,447,128
Steel Structure	274,163
Step-Up Transformer	130,364,713
Total 353.4 Class Assets	143,856,058
Wind Generation Facilities	76,583,150
34.5 kV Facilities	7,832,460
Appendix A input: Total Assets to Exclude	228,271,668

PacifiCorp
Attachment 16 - Unfunded Reserves

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

Description	Account Calculation	Reserve type	Accrued Liability		Charged to:		Prior year												Current Year >>												Current Year		True-up		By Category					Total
			SAP Account	FERC Account	SAP Account	FERC Account	December month end	January month end	February month end	March month end	April month end	May month end	June month end	July month end	August month end	September month end	October month end	November month end	December month end	13-month Average	Category	100% Transmission	Plant	Labor	Other	Transmission-related Unfunded														
Onepac DDM Loans NPV Unearned income (Deferred Revenue)	Calculated	Pre-funded	289009	253	301919 / 58592	456.22 / 431	(0.0)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000										
BPA FERC Interest CAT FERC Penalty	Estimate by PP Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000										
Kolver Litigation Reserve (Coltario Settlement)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	(0.4)	0.0	Other								(0.399)											
Withdrawal vs PacifiCorp	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000										
FERC NOA - Notice of Alleged Violations	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000										
BPA - Transfer Agreement	Estimate by PE Legal	Unfunded	248070	242	545500	506	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000										
NERC Transmission Reliability Loadability - NDAV PRC-023-1	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	0.0	Other								(0.116)											
Silver Bell Tailings Litigation Reserve (Sheep Mountain Alliance)	Estimate by PE Legal	Unfunded	248070	242	545500	506	(0.2)	(0.2)	(0.4)	(0.3)	(0.3)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.117)										
DOT Loss Imbalance	Estimate by PE Legal	Unfunded	248070	242	505960	426.3	0.0	(2.2)	(2.2)	(2.2)	(1.1)	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.165)										
WECC NOAIV Audit Issue: TPL-002 R2	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	(0.1)	(0.0)	(0.0)	Other								(0.014)											
WECC NOAIV Audit Issue: CIP-006 R1	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.0)	(0.0)	(0.0)	Other								(0.014)											
WECC NOAIV Audit Issue: CIP-007 R1	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.003)											
WECC CIPS Compliance Program	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	Other								(0.091)										
Aiken	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.077)										
Lidar (Woodholow)	Estimate by PE Legal	Unfunded	248070	242	545510	426.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.077)										
L.T. Accrued Settlement Provision (USA Power Settlement)	Estimate by PE Legal	Unfunded	285950	253.99	545500	426.5	(120.3)	(120.3)	(115.5)	(114.8)	(115.2)	(115.4)	(115.8)	(115.8)	(115.8)	(116.2)	(116.4)	(116.4)	(116.8)	0.0	Other								(116.753)											
AES Wind Generation Inc. - Rock River 1 Curbalment Complaint	Estimate by CAT	Unfunded	248025	242	505214	555.63	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	Other								(0.180)											
PSCO Provision - Blackstart billing disputes	Estimate by CAT	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.040)											
FERC Northwest Refund Case - City of Tacoma	Estimate by CAT	Unfunded	248025	242	301915	456.23	(0.1)	(0.1)	(0.1)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.012)											
FERC Northwest Refund Case - Seattle City Light	Estimate by CAT	Unfunded	248025	242	301915	456.23	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000											
Lahewa Brothers Commodity Services Inc. Termination Agreement	Estimate by CAT	Unfunded	248025	242	505219	555.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								0.000											
Idaho Use Dispute	Estimate by CAT	Unfunded	248025	242	301915	456.23	0.0	(1.1)	(1.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Other								(0.164)											
NPC E&R Reserve for Disputes	Estimate by CAT	Unfunded	248025	242	505219	555.25	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.1)	(0.1)	0.0	Other								(0.018)											
Injuries & Damages Reserve Risk	Known	Unfunded	280311	228.21	545050	925	(41.1)	(41.6)	(41.1)	(40.2)	(48.2)	(47.4)	(52.5)	(51.9)	(51.7)	(53.0)	(49.6)	(59.3)	(48.5)	Labor				(48.459)																
Provision for Customer A/R (CS)	Calculated and Known Items	Unfunded	118100	144	550750	904	(7.7)	(8.2)	(8.4)	(8.3)	(8.1)	(8.1)	(8.4)	(8.3)	(8.2)	(7.9)	(7.1)	(6.6)	(6.8)	(7.9)	Other								(7.857)											
Provision for Other A/R (OAR)	Calculated and Known Items	Unfunded	118150	144	550750	904	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	Other								(0.046)											
Provision for Other A/R (Joint Use)	Accrued based on 100% of Fines & t	Unfunded	118155	172	301869	454.1	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	0.0	Other								(0.282)											
Bad Debt Reserve - Pole Contracts	Uncollectible pole contract revenue -	Unfunded	118157	144	550776	904.2	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.0)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	(1.1)	0.0	Other								(1.062)											
Provision for Doubtful Debts - Other	Known	Unfunded	118168	144	550750	904	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	Other								(0.068)											
Bad Debt Reserve - Transmission	Known	Unfunded	118177	142	301970 / 302900	456.11	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	(0.9)	0.0	Other								(0.862)											
Provision for Unfunded Revenue PIP	Calculated and Known Items	Unfunded	118200	173	301119	440.1	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	(0.3)	0.0	Other								(0.285)											
Provision for Unfunded Revenue RMP	Calculated and Known Items	Unfunded	118300	173	301119	440.1	(0.5)	(0.5)	(0.4)	(0.4)	(0.5)	(0.6)	(0.6)	(0.6)	(0.5)	(0.5)	(0.5)	(0.5)	(0.5)	0.0	Other								(0.515)											
Inventory Reserve - Power Supply	Known - Calculated	Unfunded	120930	154.99	516400	557	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.6)	(0.7)	(0.2)	(0.2)	(0.3)	(0.3)	(0.3)	(0.6)	(0.5)	Other								(0.475)											
Inventory Reserve - Power Delivery	Known - Calculated	Unfunded	120931	154.99	516900	707.1 / 707.2	(2.3)	(2.3)	(2.2)	(2.2)	(2.2)	(2.2)	(2.1)	(2.1)	(2.1)	(2.2)	(2.2)	(2.1)	(2.2)	0.0	Other								(2.177)											
Construction Work-in-Progress (CWIP) Reserve	Calculated	Unfunded	148001	107	554990	557 / 598	(5.2)	(5.3)	(5.2)	(5.4)	(5.2)	(5.4)	(5.4)	(3.4)	(3.4)	(3.4)	(3.4)	(3.5)	(5.2)	(4.7)	Other								(4.723)											
Uncollectible Weatherization Loans Reserve	Historical Trend Judgment	Unfunded	162010	124.9	557500	904	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.2)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	Other								(0.144)											
Provision for Unfunded Severance Tax Cap (Chevron Mining Co.)	Estimate by Mining	Unfunded	210649	232	551500	501.1	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	(2.8)	0.0	Other								(2.844)											
Accrual - Severance Payments	Known	Unfunded	235190	232	500700	920	(0.3)	(0.2)	(0.1)	(0.0)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	Labor								(0.055)											
Annual Incentive Plan (AIP)	Calculated plus CEO Discretion	Unfunded	235010	232	500410		0.0	(2.8)	(5.6)	(8.4)	(11.2)	(14.0)	(16.8)	(19.6)	(22.4)	(25.2)	(28.0)	(31.3)	(34.0)	0.0	Labor								(14.300)											
481(W) Discretionary 1% Company Match	Calculated plus CEO Discretion	Unfunded	215078	232	501250	Follows Labor	(1.8)	(2.1)	(0.4)	(0.7)	(0.8)	(1.0)	(1.2)	(1.2)	(1.2)	(1.5)	(1.8)	(1.8)	(1.8)	0.0	Labor								(1.278)											
Cell Card Signing Bonus & Usage Bonus (Deferred Revenue)	Estimate by AP	Pre-funded	289000	253.99	550500	921	(0.3)	(0.3)	(0.3)	(0.4)	(0.3)	(0.3)	(0.5)	(0.5)	(0.5)	(0.5)	(0.4)	(0.4)	(0.4)	0.0	Labor								(0.404)											
Environmental Liabilities - Centralia Plant	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288601	253.99	140709	102	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	(0.1)	0.0	Other								(0.091)											
Environmental Liabilities - Centralia Mine (J.O.)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288602	253.99	140709	102	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	Other								(0.048)											
Environmental Liabilities - Centralia Mine (PCorp)	Estimate by Environmental Engr	Unfunded / Gains Given Back to Customers	288603	253.99	140709	102	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	(0.0)	0.0	Other								(0.043)											
Vacation Accrual BEW 57	Calculated by Payroll	Unfunded	248181	242	500515	Follows Labor	(13.0)	(12.4)	(12.0)	(11.4)	(10.6)	(9.7)	(8.8)	(7.3)	(6.5)	(5.5)	(4.4)	(3.7)	(7.9)	0.0	Labor								(8.702)											
Vacation Accrual BEW 125	Calculated by Payroll	Unfunded	248182	242	500517	Follows Labor	(2.0)	(2.1)	(2.2)	(2.3)	(2.3)	(2.3)	(2.3)	(2.2)	(2.1)	(2.0)	(2.0)	(2.0)	(2.1)	0.0	Labor								(2.115)											
Vacation Accrual BEW 609	Calculated by Payroll	Unfunded	248183	242	500520	Follows Labor	(2.3)	(2.4)	(2.5)	(2.5)	(2.7)	(2.6)	(2.6)	(2.5)	(2.4)	(2.4)	(2.3)	(2.3)	(2.1)	0.0	Labor								(2.435)											
Personal Time Accrual BEW 57 - Laramie	Calculated by Payroll	Unfunded	248186	242	500516																																			

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

FERC Acct	Description	2013 Expense
4265000	OTHER DEDUCTIONS	38
5020000	STEAM EXPENSES	(1,690)
5060000	MISC STEAM PWR EXP	413,762
5063000	MISC STEAM JVA CR	(66,265)
5120000	MANT OF BOILR PLNT	1,770
5140000	MAINT MISC STM PLN	553
5350000	OPER SUPERV & ENG	22,085
5390000	MSC HYD PWR GEN EX	28,788
5480000	GENERATION EXP	18,135
5490000	MIS OTH PWR GEN EX	(7,401)
5530000	MNT GEN & ELEC PLT	6,552
5560000	SYS CTRL & LD DISP	(1,319)
5570000	OTHER EXPENSES	(71,441)
5600000	OPER SUPERV & ENG	(43,139)
5612000	LD - MONITOR & OPER	2,177
5615000	REL PLAN & STDS DEV	(330)
5680000	MNT SUPERV & ENG	(1,478)
5700000	MAINT STATION EQUIP	(3,099)
5710000	MAINT OVHD LINES	760
5800000	OPER SUPERV & ENG	(46,314)
5810000	LOAD DISPATCHING	24,802
5850000	STRT LGHT-SGNL SYS	(532)
5880000	MSC DISTR EXPENSES	11,249
5900000	MAINT SUPERV & ENG	(33,009)
5920000	MAINT STAT EQUIP	(15,849)
5930000	MAINT OVHD LINES	3,440
5950000	MAINT LINE TRNSFRM	11,024
5970000	MNT OF METERS	568
5980000	MNT MISC DIST PLNT	(797)
7071000	LBR CLR - RMP	353,288
7072000	LBR CLR - PACPWR	323,813
7081000	Stores Exp CLR - RMP	13,190
7082000	Stores Exp CLR - PP	6,722
9010000	SUPRV (CUST ACCT)	(8,112)
9020000	METER READING EXP	154,875
9030000	CUST RCRD/COLL EXP	2,383
9031000	CUST RCRD/CUST SYS	627
9032000	CUST ACCTG/BILL	(5,618)
9033000	CUST ACCTG/COLL	30,228
9036000	CUST ACCTG/COMMON	18,740
9050000	MISC CUST ACCT EXP	82
9070000	SUPRV (CUST SERV)	(1,340)
9080000	CUST ASSIST EXP	(9,807)
9084000	DSM DIRECT	1,287
9086000	CUST SERV	(28,897)
9090000	INFOR/INSTRCT ADV	533
9200000	ADMIN & GEN SALARY	(34,796)
9350000	MAINT GENERAL PLNT	(4,358)
Attachment 5 input: Total PBOP		1,065,880

Notes:

Amounts are net of joint-venture cutback, do not include expenses for the mining companies and do not reflect amounts capitalized through activity rates or capital surcharge.

The increase in expense in 2013 as compared to 2012 is primarily due to changes in actuarial assumptions.