



Pacific Power |
Rocky Mountain Power
825 NE Multnomah, Suite 1800
Portland, Oregon 97232

May 14, 2020

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

RE: *PacifiCorp*
Informational Filing of 2020 Transmission Formula Rate Annual Update
Docket No. ER11-3643

Dear Secretary Bose:

PacifiCorp hereby submits its 2020 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 2020 Annual Update is an informational filing to the Federal Energy Regulatory Commission (“FERC” or the “Commission”).¹

1. Introduction

On May 23, 2013, the Commission accepted a settlement agreement in Docket No. ER11-3643, which implemented a formula transmission rate for PacifiCorp.² Under the formula transmission rate, the charges PacifiCorp assesses for Point-to-Point Transmission Service and Network Integration Transmission Service are calculated annually using the Annual Transmission Revenue Requirement (“ATRR”). Pursuant to the Protocols, PacifiCorp calculates by May 15 of the current year: (1) the projected ATRR and transmission rates for the next Rate Year (the “Projection”) and Schedule 1 rate for the next Rate Year, in accordance with the Formula Rate; and (2) the true-up for the Projections effective in the preceding calendar year in accordance with the Formula Rate (the “True-Up”).³

2. Description of 2020 Annual Update

The ATRR calculated as part of the Projection of this Annual Update was used to derive the transmission rates applicable to service under PacifiCorp’s OATT from June 1, 2020, through May 31, 2021 (i.e., the “next Rate Year” for purposes of this Annual Update).

¹ All capitalized terms not otherwise defined herein shall have the meaning as set forth in PacifiCorp’s OATT.

² *PacifiCorp*, 143 FERC ¶ 61,162 at P 5 (2013) (the “May 23 Order”).

³ Protocols at I.3(a), (b). The Schedule 1 rate shall not be subject to the True-Up. *Id.* “Rate Year” is defined in Section I.2 of the Protocols as “June 1 of a given calendar year through May 31 of the subsequent calendar year.”

PacifiCorp calculated its Projection for the next Rate Year in accordance with Section I.3(a) of the Protocols. The Projection calculation in the 2020 Annual Update includes inputs from PacifiCorp's 2019 FERC Form No. 1, filed on April 10, 2020⁴, as well as limited projections of current calendar year transmission plant forecasted for the applicable Rate Year. This calculation is included in this filing as Enclosure 1.

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

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

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

Consistent with Section I.4(b) of the Protocols, PacifiCorp has developed a "variance analysis" of the Formula Rate compared with the projected Formula Rate components contained in the Annual Update for the Rate Year under review, to show the percentage change of each Formula Rate input compared to the preceding Rate Year. This variance analysis is provided for the Projection as Enclosure 4 and for the True-Up as Enclosure 5. The variance analysis is for illustrative and informational purposes and has no impact on transmission customers' rates or charges.

PacifiCorp is providing the enclosures described above in native format with supporting worksheets for ease of review. In addition, PacifiCorp is including the following work papers and other materials in this informational filing:⁵

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

⁴ PacifiCorp's FERC Form No. 1 is available for download through the Commission's eLibrary, accessible at <https://www.ferc.gov/docs-filing/elibrary.asp>.

⁵ PacifiCorp is providing Enclosures 1-4 in native format and including in the informational filing additional materials (Enclosures 4-6) that were previously made available on PacifiCorp's OASIS in response to "Staff's Guidance on Formula Rate Updates" issued on July 17, 2014. See Staff's Guidance on Formula Rate Updates, available at www.ferc.gov/industries/electric/indus-act/oattreform/staff-guidance.pdf.

- Information addressing the requirements in Section I.3(c) of the Protocols to identify and explain each “Material Change” (provided in Enclosure 7); and
- A copy of PacifiCorp’s annual actuarial valuation report that supports the actual post-retirement benefits other than pensions amount included in Attachment 17 (and, accordingly, Attachment 5) of the Annual Update (provided in Enclosure 8).⁶

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 31 2020. 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 reflecting 2019 FERC Form No. 1 data and forecasted transmission capital additions;
- **Enclosure 2 – Calculation of Schedule 1 for the Rate Year**, which includes a populated Schedule 1 formula rate (Appendix B of Attachment H-1) reflecting 2019 FERC Form No. 1 data and load data from the 2019 True-Up;
- **Enclosure 3 – Calculation of True-Up for the preceding calendar year**, which includes PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A and Attachments 1-17), in a populated form reflecting 2019 FERC Form No. 1 data;
- **Enclosure 4 – Projection variance analysis**, which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2020 Projection and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2019 Projection;

⁶ Order Approving Settlement and Dismissing Complaint, Docket No. EL14-101 (December 22, 2014) Section 14.

- **Enclosure 5 – True-Up variance analysis**, which includes a comparison of PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2019 True-Up and PacifiCorp’s Formula Rate, Attachment H-1 (Appendix A) of the 2019 Projection;
- **Enclosure 6 – Transmission Plant Additions Detail for the Rate Year;**
- **Enclosure 7 – Summary of Material Changes;** and
- **Enclosure 8 – 2020 Actuarial Study Report for Post-Retirement Benefits Other than Pensions for calendar year ending December 31, 2019.**

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

4. Posting and Service

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

PacifiCorp posts its Annual Update on its OASIS website: www.oatioasis.com/ppw/ The Annual Update information is centralized in the following folder on the OASIS site: “2020 Transmission Formula Annual Update.”⁷

Pursuant to Section I.3(f) of the Protocols, PacifiCorp is required to notify all Interested Parties⁸ by e-mail (using the last known e-mail addresses provided to PacifiCorp) of the website address where the Annual Update posting is located. Consistent with the Protocols, PacifiCorp serves this Annual Update filing on all transmission customers under the OATT, as well as all intervening parties to the above-referenced proceeding.

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

As indicated above, the Annual Update includes all the items included in this filing. The Annual Update will also be discussed at a customer meeting to be held after this Annual Update is posted and pursuant to the timing outlined in the Protocols. PacifiCorp has also included a

⁷ See www.oatioasis.com/ppw in the following folder location under “Documents” folder PacifiCorp OASIS Tariff/Company Information > OATT Pricing > 2018 Transmission Formula Annual Update.

⁸ 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.

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

5. Communications

All communications regarding this filing should be forwarded to the persons listed below, and PacifiCorp requests that they be placed on the service list in this proceeding, if they have not been already.⁹

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

Respectfully Submitted,

/s/ Matthew Loftus
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Attorney for PacifiCorp

⁹ To the extent necessary, PacifiCorp respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit all of the persons listed to be placed on the official service list for this proceeding.

CERTIFICATE OF SERVICE

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

Dated 14 May, 2020, in Portland, Oregon.

/s/ Christian Marble

Christian Marble
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Enclosure 1

Calculation of Projected ATRR and Transmission Rates for the Rate Year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection
				2019 Form 1 data Projection
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	26,859,544
2	Total Wages Expense		354.28b	362,000,992
3	Less A&G Wages Expense		354.27b	42,795,683
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4145%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	28,448,313,271
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,014,250,271
8	Accumulated Amortization	(Note N)	Attachment 5	652,942,422
9	Total Accumulated Depreciation		(Line 7 + 8)	10,667,192,694
10	Net Plant		(Line 6 - Line 9)	17,781,120,577
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	7,021,781,505
12	Gross Plant Allocator		(Line 11 / Line 6)	24.6826%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	5,062,139,515
14	Net Plant Allocator		(Line 13 / Line 10)	28.4692%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,478,620,080
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	349,332,000
17	Total Transmission Plant		(Line 15 + Line 16)	6,827,952,079
18	General Plant	(Note N)	Attachment 5	1,287,632,918
19	Intangible Plant	(Note N)	Attachment 5	1,015,882,796
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,303,515,714
21	Wage & Salary Allocator		(Line 5)	8.4145%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	193,829,426
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	7,025,439,039

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection
				2019 Form 1 data Projection
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,863,152,998
26	Accumulated General Depreciation	(Note N)	Attachment 5	493,756,071
27	Accumulated Amortization	(Note N)	(Line 8)	652,942,422
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,146,698,494
29	Wage & Salary Allocator		(Line 5)	8.4145%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	96,488,992
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,959,641,990
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	5,065,797,049
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(758,881,055)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(387,913,747)
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	(22,988)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,697,653)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	6,308,421
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	8.4145%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	162,913,741
43	Wage & Salary Allocator		(Line 5)	8.4145%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,708,384
45	Transmission Materials & Supplies	(Note N)	Attachment 5	852,235
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	14,560,619
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	72,950,728
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	(88,187,062)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,226,833,465)
52	Rate Base		(Line 32 + Line 51)	3,838,963,584

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
				2019 Form 1 data	Projection
Operations & Maintenance Expense					
Transmission O&M					
53	Transmission O&M		Attachment 5		218,035,886
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5		11,026,556
55	Less: Account 565		Attachment 5		145,825,268
56	Transmission O&M		(Lines 53 - 55)		61,184,062
Allocated Administrative & General Expenses					
57	Total A&G		323.197b		115,628,648
58	Less Actual PBOP Expense Adjustment	(Note H)	Attachment 5		0
59	Less Property Insurance Account 924		323.185b		4,737,084
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5		0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b		25,605,836
62	Less General Advertising Exp Account 930.1		323.191b		55,028
63	Less Membership Dues	(Note C)	Attachment 5		717,771
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))		84,512,929
65	Wage & Salary Allocator		(Line 5)		8.4145%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)		7,111,344
Directly Assigned A&G					
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5		3,486,087
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5		0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)		3,486,087
70	Property Insurance Account 924	(Note F)	Attachment 5		4,737,084
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)		4,737,084
73	Gross Plant Allocator		(Line 12)		24.6826%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)		1,169,235
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)		72,950,728
Depreciation & Amortization Expense					
Depreciation Expense					
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		112,507,659
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5		43,110,635
78	Intangible Amortization	(Note H)	Attachment 5		48,671,914
79	Total		(Line 77 + Line 78)		91,782,549
80	Wage & Salary Allocator		(Line 5)		8.4145%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)		7,723,046
82	Abandoned Plant Amortization	(Note O)			0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)		120,230,705
Taxes Other Than Income					
84	Taxes Other than Income Taxes		Attachment 2		42,381,038
85	Total Taxes Other than Income Taxes		(Line 84)		42,381,038

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection
				2019 Form 1 data Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,451,428,846
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,451,428,846
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	13,080,345
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,427,807
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	4,262,741
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	30,509
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,400,688,463
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	369,853,259
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,892,240
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	583,695
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	374,318,168
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	8,083,782,146
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	117,471,234
115	Less: Account 219		Attachment 14	(12,642,903)
116	Total Common Stock		Sum Lines 112 through 115	7,976,556,215

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
				2019 Form 1 data	
				Projection	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
<hr/>					
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%
<hr/>					
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	288,288,061
<hr/>					
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate		(Note G)		21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%
132	T / (1-T)				32.602%
ITC Adjustment					
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(779,692)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,033,891)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]	63,418,899
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(27,810,806)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	34,574,202

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection
				2019 Form 1 data Projection
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	5,065,797,049
138	Total Adjustment to Rate Base		(Line 51)	(1,226,833,465)
139	Rate Base		(Line 52)	3,838,963,584
140	Total Transmission O&M		(Line 75)	72,950,728
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,705
142	Taxes Other than Income		(Line 85)	42,381,038
143	Investment Return		(Line 127)	288,288,061
144	Income Taxes		(Line 136)	34,574,202
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	558,424,734
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	6,478,620,080
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,274
148	Included Transmission Facilities		(Line 146 - Line 147)	6,227,114,806
149	Inclusion Ratio		(Line 148 / Line 146)	96.12%
150	Gross Revenue Requirement		(Line 145)	558,424,734
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	536,746,234
Revenue Credits				
152	Revenue Credits		Attachment 3	89,383,184
153	Net Revenue Requirement		(Line 151 - Line 152)	447,363,050
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	558,424,734
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,082
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.2477%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	8.9816%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4785%
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)	235,562,471
160	Increased Return and Taxes		Attachment 4	349,177,313
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	584,739,784
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,964,799,082
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.7777%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5116%
165	Net Revenue Requirement		(Line 153)	447,363,050
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	4,142,922
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,365
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	453,916,337
Network Service Rate				
170	12 CP Monthly Peak (MW)		Attachment 9a/9b	14,050
171	Rate (\$/MW-year)	(Note I)	(Line 169 / 170)	32,308
172	Network Service Rate (\$/MW-year)		(Line 171)	32,308

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection
			2019 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.
PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its 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
 - (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
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,746,234
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,441,269
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$4,142,922
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$453,916,337
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,050
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.308056
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.692338
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.621309
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.124262
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.088758
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.77
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.70

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,140,285,246)	3,868,860	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (1,155,459,111)

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

Schedule ADIT-190

Description	A	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
Account 190							
Employee Benefits							
287414	505.414	Accrued Retention Bonus	477,822	0	0	477,822	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,102,064	0	0	5,102,064	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	34,404	0	0	34,404	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual	2,116,778	0	0	2,116,778	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	326,417	0	0	326,417	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual	415,630	415,630	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,431,421	0	0	6,431,421	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasach workers comp reserve	654,818	0	0	654,818	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post	6,381,362	0	0	6,381,362	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,576,430	0	0	2,576,430	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	27,208,050	27,208,050	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810	FAS 158 Post-Retirement Liability	1,071,390	1,071,390	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	12,970,711	12,970,711	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	786,756	786,756	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287052	705.431	RL Income Tax Deferral - ID	136,624	136,624	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287053	705.342	RL Income Tax Deferral - OR	11,938,085	11,938,085	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287054	705.343	RL Income Tax Deferral - UT	129,816	129,816	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.

287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	638,875	638,875	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287184	705.605	RL OR Clean Fuels Program	119,860	119,860	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287186	-----	RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0	Gross Up of Nonprotected PP&E EDIT
287188	100.121	RL Income Tax Property Flowthru	365,813,273	365,813,273	0	0	0	The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded to SAP Account 553475, OR Clean Fuel Program Amort Expense.
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287191	705.280	RL Excess Deferred Income Taxes - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID	396,045	396,045	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.

287193	705.282	RL Excess Deferred Income Taxes - OR	3,876,975	3,876,975	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT	0	0	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC	4,334	4,334	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	0	0	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	816,792	816,792	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	6,646,837	6,646,837	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	107,017	107,017	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	893,442	893,442	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	826,933	826,933	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(62,874)	(62,874)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,898,994	5,898,994	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519	RL WA Def NPC - Noncurrent	5,671,198	5,671,198	0	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	7,488,062	7,488,062	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Rev	829,837	829,837	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,976,773	1,976,773	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	190,832	190,832	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,732,015	1,732,015	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	189,594	189,594	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	RL ITC	495,889	495,889	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	508,162	508,162	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287284	610.147	Reg Liability-Other - Balance Reclass	201,696	201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conserv Chrg	1,075,744	1,075,744	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/Liab Cons	(65,343)	(65,343)	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.
287312	105.402	ARO Reg Liabilities	264,602	264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	115,544	115,544	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287374	100.105	Income Tax WA Flow-through	181,679	181,679	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	RL - DSM Balance Reclass	5,131,927	5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decom Cost-Regulatory Asset	1,319,363	1,319,363	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	371,395	371,395	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying, low income recipients through bill credits.

287453	610.143	RL - WA Low Energy Program	123,924	123,924	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	630,271	630,271	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	93,650	93,650	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	52,721	52,721	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,385	59,385	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	114,658	114,658	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.
287486	415.926	RL - Depre	1,284,244	1,284,244	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limit		187,100	187,100	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		72,551,413	72,551,413	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(15,275,088)	(15,275,088)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		1,599,420	1,599,420	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		1,611,177	1,611,177	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		354,878	354,878	0	0	0	Book-tax differences related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		15,240,731	15,240,731	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		224,138	224,138	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		255,284	255,284	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
287970	415.815	Ins Rec Accrual	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287341	910.530	Injuries & Damages	3,872,782	3,872,782	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations			0	0	0	0	0	
287339	105.400	FAS 143 ARO Liability	53,101,152	53,101,152	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	-----	Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	360,275	360,275	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	430,058	430,058	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,562,198	1,562,198	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Oblig	127,166	127,166	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg	13,647,196	13,647,196	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	660,571	660,571	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(675,631)	(675,631)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	267,814	267,814	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	69,114	69,114	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.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,863,169	1,863,169	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,194	137,194	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 Reg Asset-Transmission	574,232	0	574,232	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Misc Current & Accrued Liab	1,161,582	1,161,582	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Con	707,283	707,283	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,873	4,155,873	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	38,185	38,185	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,121,972	2,121,972	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,768,604	1,768,604	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	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	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	18,808	18,808	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287907	-----	Non-curr def fed tax cor ben of int	162,294	162,294	0	0	0	Non-current federal benefit of interest on corrections.
287917	-----	Non-curr def fed unc tax pos ben of int	23,634	23,634	0	0	0	Non-current federal benefit of interest on uncertain positions.
287927	-----	Non-curr def sta tax cor ben of int	35,086	35,086	0	0	0	Non-current state benefit of interest on corrections.
287937	-----	Non-curr def sta unc tax pos ben of int	5,112	5,112	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			824,459,612	799,783,864	574,232	0	24,101,516	
Less FASB 109 Above if not separately removed			378,658,561	378,658,561	0	0	0	
Less FASB 106 Above if not separately removed			2,576,430	0	0	0	2,576,430	
Total			443,224,621	421,125,303	574,232	0	21,525,086	

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

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	(180,339,430)	(180,339,430)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(180,339,430)	(180,339,430)	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		(180,339,430)	(180,339,430)	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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,524,862)	(4,524,862)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	69,021	69,021	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(24,192,983)	(24,192,983)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	163,640,792	163,640,792	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,083,823)	0	0	(1,083,823)	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.
287605	105.120 Book Depreciation	2,351,250,809	2,351,250,809	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,149,731	16,149,731	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	22,999,656	22,999,656	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	----- Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	----- Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortization	0	829,067	(829,067)	0	0	PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605	-----	Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605	-----	Direct Assignment: General Fixed Assets	0	189,338,393	0	0	(189,338,393)	PowerTax Report #257: General Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4,230,621	0	0	(4,230,621)	PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	0	(1,598,585)	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)	647,446	0	0	0	647,446	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	0	0	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	0	0	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract Liability Basis Adj - Chehalis	(127,166)	(127,166)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(191,061,776)	(191,061,776)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,378,419	1,378,419	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(163,018,214)	(163,018,214)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,360,854,056)	(1,360,854,056)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(79,920,415)	(79,920,415)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,026,581)	(4,026,581)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	22,466,833	0	0	0	22,466,833	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(247,201,083)	(247,201,083)	0	0	0	Regulatory liability related to removal costs.
286691	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.107	NonProtected PP&E EDIT - ID	(10,009,386)	(10,009,386)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	105.108	NonProtected PP&E EDIT - OR	(93,279,909)	(93,279,909)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	105.109	NonProtected PP&E EDIT - WA	(20,865,641)	(20,865,641)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	105.111	NonProtected PP&E EDIT - WY	(38,491,281)	(38,491,281)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.

287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(27,337)	(27,337)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	180,339,430	180,339,430	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,672,077	21,672,077	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(379,313,893)	(379,313,893)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7,633,104	7,633,104	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,122,042,940	1,122,042,940	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	247,201,083	247,201,083	0	0	0	Regulatory liability related to removal costs.
286691	100.123	RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	100.129	RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	100.124	RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	100.125	RL - NonProtected PP&E EDIT - OR	93,279,909	93,279,909	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	100.127	RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	100.128	RL - NonProtected PP&E EDIT - WY	38,491,281	38,491,281	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
287605	105.135	Safe Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	154,934	154,934	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1	0	0	0	
Subtotal - p275			(2,910,580,066)	(1,542,848,627)	(1,140,859,478)	20,431,871	(247,303,832)	
Less FASB 109 Above if not separately removed			1,129,676,044	1,129,676,044	0	0	0	

Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)

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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 283							
FERC 283 - Regulatory Assets							
287849	415.424	Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	416,140	416,140	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,748,164	1,748,164	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,723,925	2,723,925	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(29,172,770)	(29,172,770)	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,752,861)	(1,752,861)	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(48,856)	(48,856)	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287581	415.824	RA - Contra Pension MMT & CTG - CA	0	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)	(1)	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,467,384)	(7,467,384)	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	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	26,525	26,525	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	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	(16,440)	(16,440)	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	(227,906)	(227,906)	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	(121,333)	(121,333)	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	(341,401)	(341,401)	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	2,996,799	2,996,799	0	0	Regulatory asset established to record costs incurred for demand side management which are amortized according to guidelines established by each state regulatory jurisdiction.
287981	415.920	RA - Depreciation Increase - Idaho	21,367	21,367	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.

287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(5,131,927)	(5,131,927)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,294,167)	(67,294,167)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	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	502,643	502,643	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	(109,192,092)	(109,192,092)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	501,052	501,052	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(193,192)	(193,192)	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	(21,050)	(21,050)	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).
287977	415.885	RA - Noncurrent Reclaim - Other	(26,525)	(26,525)	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.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(11,996)	(11,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclaim	(201,696)	(201,696)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(212,004)	0	0	0	(212,004)	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.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(12,719)	(12,719)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(36,421)	(36,421)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	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.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	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.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	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).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,260,259)	(1,260,259)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,393,394)	(2,393,394)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,913)	(8,913)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	112,508	112,508	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	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.
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,393,394	2,393,394	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(26,739)	(26,739)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(5,469)	(5,469)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(750,685)	(750,685)	0	0	0	

287649	730.170	RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	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	(19,362,370)	(19,362,370)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other			0	0	0	0	0	
287650	205.100	Coal Pile Inventory Adjustment	(27,155)	(27,155)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287936	205.025	Fuel Cost Adjustment	(89,756)	(89,756)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(742,255)	(742,255)	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.
286909	720.815	FAS 158 Post-Retirement Asset	0	0	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287656	425.280	Joseph Settlement	0	0	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.
287669	210.180	Prepaid Membership Fees	(95,975)	(95,975)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,450,433)	0	0	0	(3,450,433)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(771,986)	(771,986)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(176,739)	(176,739)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(37,177)	(37,177)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(4,122)	(4,122)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(209,674)	0	0	0	(209,674)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			2	2	0	0	0	
Subtotal - p277			(285,789,510)	(278,417,675)	0	0	(6,842,227)	(529,608)
Less FASB 109 Above if not separately removed			(8,913)	(8,913)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(285,780,597)	(278,408,762)	0	0	(6,842,227)	(529,608)

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,170,187	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(758,881,055)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,868,860	(19,042,726)	(1,155,459,111)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(758,881,055)

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

Schedule ADIT-190

Description	A	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
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,402,412	0	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,071	0	0	3,071	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	397,298	397,298	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,538,580	18,538,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Recl-ass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	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	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	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.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	133,389	133,389	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	66,708	66,708	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	160,437	160,437	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	0	0	Charitable contribution carryforward for state income tax purposes.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	State net operating loss carryforward for income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Oregon state income tax credit carryforward.
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Idaho state income tax credit carryforward.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Colorado state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	California state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.

287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	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	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	24,479,628	
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	2,615,031	
Total			831,227,995	808,836,219	527,179	0	21,864,597	

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

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	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		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	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.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	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	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	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)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
Subtotal - p275			(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
Less FASB 109 Above if not separately removed			(172,090,956)	(172,090,956)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

	A	B	C	D	E	F	G	Justification
Account 283								
FERC 283 - Regulatory Assets								
287849 415.424 Contra RA - Deer Creek Abandonment		25,123,884	25,123,884	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841 415.411 Contra RA - Deer Creek Abandonment - CA		602,713	602,713	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842 415.412 Contra RA - Deer Creek Abandonment - ID		516,176	516,176	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843 415.413 Contra RA - Deer Creek Abandonment - OR		2,164,978	2,164,978	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844 415.414 Contra RA - Deer Creek Abandonment - UT		967,340	967,340	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845 415.415 Contra RA - Deer Creek Abandonment - WA		2,703,364	2,703,364	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.

287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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	26,525	26,525	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	(10,756)	(10,756)	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	(16,440)	(16,440)	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	(368,012)	(368,012)	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	(92,979)	(92,979)	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	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	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.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	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	537,160	537,160	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	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	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	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at 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.
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	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.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	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.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(8,444)	(8,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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

PacifiCorp
Attachment 1B - 2017 Tax Cuts and Jobs Act of 2017

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	0	(200,352,731)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,163)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up			(429,272,131)	(104,022,062)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) A	(57,219,315) B	(408,886,220) C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

- A Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- B Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.
- C The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs				
			Transmission (344,474,995)		General (5,796,735)		Intangible (1,395,176)		Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT Average						
			Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT				
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0	D
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874)	E
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	
4.	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)	
5.	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)	
6.	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)	
7.	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)	0	0	0	(7,238,861)	(298,898,735)	(302,508,186)	
8.	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)	0	0	0	(7,238,861)	(291,648,741)	(295,269,305)	
9.	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8	(78,381)	(661,649)	0	0	0	(7,238,861)	(284,411,013)	(288,030,444)	
10.	12/31/2027	50.4	(6,834,821)	(274,165,487)	17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268)	0	0	0	(7,238,861)	(277,172,152)	(280,791,583)	
11.	12/31/2028	50.4	(6,834,821)	(267,330,666)	17.8	(325,659)	(2,097,738)	17.8	(78,381)	(504,887)	0	0	0	(7,238,861)	(269,933,291)	(273,552,722)	
12.	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)	0	0	0	(7,238,861)	(262,694,430)	(266,313,861)	
13.	12/31/2030	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)	0	0	0	(7,238,861)	(255,455,569)	(259,075,000)	
14.	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)	0	0	0	(7,238,861)	(248,216,708)	(251,836,139)	
15.	12/31/2032	50.4	(6,834,821)	(239,991,382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)	0	0	0	(7,238,861)	(240,977,847)	(244,597,278)	
16.	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)	0	0	0	(7,238,861)	(233,738,986)	(237,358,417)	
17.	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)	0	0	0	(7,238,861)	(226,500,125)	(230,119,556)	
18.	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	0	0	17.8	0	0	0	0	0	(7,013,206)	(219,486,919)	(222,993,522)	
19.	12/31/2036	50.4	(6,834,821)	(212,652,098)	0	0	0	0	0	0	0	0	0	(6,834,821)	(212,652,098)	(216,069,509)	
20.	12/31/2037	50.4	(6,834,821)	(205,817,277)	0	0	0	0	0	0	0	0	0	(6,834,821)	(205,817,277)	(209,234,688)	
21.	12/31/2038	50.4	(6,834,821)	(198,982,456)	0	0	0	0	0	0	0	0	0	(6,834,821)	(198,982,456)	(202,399,867)	
22.	12/31/2039	50.4	(6,834,821)	(192,147,635)	0	0	0	0	0	0	0	0	0	(6,834,821)	(192,147,635)	(195,565,046)	
23.	12/31/2040	50.4	(6,834,821)	(185,312,814)	0	0	0	0	0	0	0	0	0	(6,834,821)	(185,312,814)	(188,730,225)	
24.	12/31/2041	50.4	(6,834,821)	(178,477,993)	0	0	0	0	0	0	0	0	0	(6,834,821)	(178,477,993)	(181,895,404)	
25.	12/31/2042	50.4	(6,834,821)	(171,643,172)	0	0	0	0	0	0	0	0	0	(6,834,821)	(171,643,172)	(175,060,583)	
26.	12/31/2043	50.4	(6,834,821)	(164,808,351)	0	0	0	0	0	0	0	0	0	(6,834,821)	(164,808,351)	(168,225,762)	
27.	12/31/2044	50.4	(6,834,821)	(157,973,530)	0	0	0	0	0	0	0	0	0	(6,834,821)	(157,973,530)	(161,390,941)	
28.	12/31/2045	50.4	(6,834,821)	(151,138,709)	0	0	0	0	0	0	0	0	0	(6,834,821)	(151,138,709)	(154,556,120)	
29.	12/31/2046	50.4	(6,834,821)	(144,303,888)	0	0	0	0	0	0	0	0	0	(6,834,821)	(144,303,888)	(147,721,299)	
30.	12/31/2047	50.4	(6,834,821)	(137,469,067)	0	0	0	0	0	0	0	0	0	(6,834,821)	(137,469,067)	(140,886,478)	
31.	12/31/2048	50.4	(6,834,821)	(130,634,246)	0	0	0	0	0	0	0	0	0	(6,834,821)	(130,634,246)	(134,051,657)	
32.	12/31/2049	50.4	(6,834,821)	(123,799,425)	0	0	0	0	0	0	0	0	0	(6,834,821)	(123,799,425)	(127,216,836)	
33.	12/31/2050	50.4	(6,834,821)	(116,964,604)	0	0	0	0	0	0	0	0	0	(6,834,821)	(116,964,604)	(120,382,015)	
34.	12/31/2051	50.4	(6,834,821)	(110,129,783)	0	0	0	0	0	0	0	0	0	(6,834,821)	(110,129,783)	(113,547,194)	
35.	12/31/2052	50.4	(6,834,821)	(103,294,962)	0	0	0	0	0	0	0	0	0	(6,834,821)	(103,294,962)	(106,712,373)	
36.	12/31/2053	50.4	(6,834,821)	(96,460,141)	0	0	0	0	0	0	0	0	0	(6,834,821)	(96,460,141)	(99,877,552)	
37.	12/31/2054	50.4	(6,834,821)	(89,625,320)	0	0	0	0	0	0	0	0	0	(6,834,821)	(89,625,320)	(93,042,731)	
38.	12/31/2055	50.4	(6,834,821)	(82,790,499)	0	0	0	0	0	0	0	0	0	(6,834,821)	(82,790,499)	(86,207,910)	
39.	12/31/2056	50.4	(6,834,821)	(75,955,678)	0	0	0	0	0	0	0	0	0	(6,834,821)	(75,955,678)	(79,373,089)	
40.	12/31/2057	50.4	(6,834,821)	(69,120,857)	0	0	0	0	0	0	0	0	0	(6,834,821)	(69,120,857)	(72,538,268)	
41.	12/31/2058	50.4	(6,834,821)	(62,286,036)	0	0	0	0	0	0	0	0	0	(6,834,821)	(62,286,036)	(65,703,447)	
42.	12/31/2059	50.4	(6,834,821)	(55,451,215)	0	0	0	0	0	0	0	0	0	(6,834,821)	(55,451,215)	(58,868,626)	
43.	12/31/2060	50.4	(6,834,821)	(48,616,394)	0	0	0	0	0	0	0	0	0	(6,834,821)	(48,616,394)	(52,033,805)	
44.	12/31/2061	50.4	(6,834,821)	(41,781,573)	0	0	0	0	0	0	0	0	0	(6,834,821)	(41,781,573)	(45,198,984)	
45.	12/31/2062	50.4	(6,834,821)	(34,946,752)	0	0	0	0	0	0	0	0	0	(6,834,821)	(34,946,752)	(38,364,163)	
46.	12/31/2063	50.4	(6,834,821)	(28,111,931)	0	0	0	0	0	0	0	0	0	(6,834,821)	(28,111,931)	(31,529,342)	
47.	12/31/2064	50.4	(6,834,821)	(21,277,110)	0	0	0	0	0	0	0	0	0	(6,834,821)	(21,277,110)	(24,694,521)	
48.	12/31/2065	50.4	(6,834,821)	(14,442,289)	0	0	0	0	0	0	0	0	0	(6,834,821)	(14,442,289)	(17,859,700)	
49.	12/31/2066	50.4	(6,834,821)	(7,607,468)	0	0	0	0	0	0	0	0	0	(6,834,821)	(7,607,468)	(11,024,879)	
50.	12/31/2067	50.4	(6,834,821)	(772,647)	0	0	0	0	0	0	0	0	0	(6,834,821)	(772,647)	(4,190,058)	
51.	12/31/2068	50.4	(772,647)	0	0	0	0	0	0	0	0	0	0	(772,647)	0	(386,324)	

- D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.
- E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	148,291,559		
Possessory taxes	497,828		
1 Total Plant Related	148,789,387	28.4692%	42,359,121
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4145%	0
		Net Plant Allocator	
Other Included			
Annual Report	76,984		
3 Total Other Included	76,984	28.4692%	21,917
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371		<u>42,381,038</u>
Currently Excluded			
Local Franchise	33,375,023		
Montana Energy License	228,670		
Montana Wholesale Energy	162,925		
Idaho Generation Tax (KWh)	58,058		
Oregon Department of Energy	1,611,450		
Wyoming Wind Generation Tax	2,050,814		
Washington Public Utility Tax	12,517,338		
Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5 Subtotal Excluded Taxes	50,270,655		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
Total Other Taxes			
7 114.14c	199,137,026		
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.

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		<i>detail below</i>	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue		Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	89,383,184

Detail for selected items above

Miscellaneous General Revenues

Rents - General	131,256
One Utah Center and North Temple office subleases	672,664
Parking Rent: Lloyd Center, Portland, Oregon	1,117,440
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	(1,500)
Total Miscellaneous General Revenue	1,919,860
Wages & Salary Allocator	8.41%
Total Allocated Miscellaneous General Revenue	161,547

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			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	349,177,313
B	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))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	308,133,135
Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(779,692)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,033,891)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			69,888,875
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				41,044,178

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant in Service						
1	December	206.58b	Footnotes	Year 2018	Balance 6,353,044,990	-
2	January	Monthly Balances		2019	6,382,517,910	
3	February	Monthly Balances		2019	6,395,075,643	
4	March	Monthly Balances		2019	6,422,160,076	
5	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
7	June	Monthly Balances		2019	6,446,904,302	
8	July	Monthly Balances		2019	6,457,267,789	
9	August	Monthly Balances		2019	6,459,718,800	
10	September	Monthly Balances		2019	6,464,387,691	
11	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.56g		2019	6,478,620,080	
14	Transmission Plant In Service	(line 13)	(Note M)	Projection	6,478,620,080	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b		Year 2018	Balance 7,017,942,816	-
16	January	Monthly Balances		2019	7,040,503,650	
17	February	Monthly Balances		2019	7,057,601,913	
18	March	Monthly Balances		2019	7,075,349,163	
19	April	Monthly Balances		2019	7,093,346,892	
20	May	Monthly Balances		2019	7,117,529,665	
21	June	Monthly Balances		2019	7,138,586,565	
22	July	Monthly Balances		2019	7,162,720,373	
23	August	Monthly Balances		2019	7,181,341,253	
24	September	Monthly Balances		2019	7,204,927,187	
25	October	Monthly Balances		2019	7,233,755,772	
26	November	Monthly Balances		2019	7,257,042,176	
27	December	206.75g		2019	7,295,300,652	
28	Distribution Plant In Service	(line 27)		Projection	7,295,300,652	-
Calculation of Intangible Plant In Service						
29	December	204.5b		Year 2018	Balance 970,432,021	-
30	December	204.5g		2019	1,015,882,796	
31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,015,882,796	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b		Year 2018	Balance 1,274,442,961	-
33	December	207.99g		2019	1,287,632,918	
34	General Plant In Service	(line 33)	(Note N)	Projection	1,287,632,918	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		Year 2018	Balance 12,454,178,186	-
36	January	Monthly Balances		2019	12,397,051,849	
37	February	Monthly Balances		2019	12,397,545,132	
38	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
40	May	Monthly Balances		2019	12,436,193,972	
41	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
44	September	Monthly Balances		2019	12,408,860,367	
45	October	Monthly Balances		2019	12,394,905,600	
46	November	Monthly Balances		2019	12,409,756,392	
47	December	204.46g		2019	12,370,876,825	
48	Production Plant In Service	(line 47)		Projection	12,370,876,825	-
49	Electric Plant Sold	207.102g			0	-
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	28,448,313,271	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year 2018	Balance 1,768,531,625	-
52	January	Monthly Balances		2019	1,774,729,573	
53	February	Monthly Balances		2019	1,782,515,762	
54	March	Monthly Balances		2019	1,790,562,280	
55	April	Monthly Balances		2019	1,798,970,618	
56	May	Monthly Balances		2019	1,807,203,295	
57	June	Monthly Balances		2019	1,813,309,737	
58	July	Monthly Balances		2019	1,821,620,513	
59	August	Monthly Balances		2019	1,829,599,498	
60	September	Monthly Balances		2019	1,837,582,020	
61	October	Monthly Balances		2019	1,846,106,986	
62	November	Monthly Balances		2019	1,855,006,768	
63	December	219.25c		2019	1,863,152,998	
25	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,863,152,998	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c		Year 2018	Balance 2,847,150,664	-

66	January	Monthly Balances		2019	2,852,878,569	
67	February	Monthly Balances		2019	2,857,929,658	
68	March	Monthly Balances		2019	2,864,040,932	
69	April	Monthly Balances		2019	2,867,950,469	
70	May	Monthly Balances		2019	2,874,196,116	
71	June	Monthly Balances		2019	2,880,385,998	
72	July	Monthly Balances		2019	2,888,465,826	
73	August	Monthly Balances		2019	2,895,368,802	
74	September	Monthly Balances		2019	2,902,472,457	
75	October	Monthly Balances		2019	2,910,787,593	
76	November	Monthly Balances		2019	2,918,554,464	
77	December	219.26c		2019	2,925,945,710	-
78	Distribution Accumulated Depreciation	(line 77)		Projection	2,925,945,710	
Calculation of Intangible Accumulated Depreciation						
		Source		Year	Balance	
79	December	Prior year 200.21c		2018	614,571,347	-
80	December	200.21c		2019	652,942,422	-
81	Accumulated Intangible Depreciation	(line 80)	(Note N)	Projection	652,942,422	Appendix A input
Calculation of General Accumulated Depreciation						
		Source		Year	Balance	
82	December	Prior year 219.28c		2018	482,727,327	-
83	December	219.28c		2019	493,756,071	-
84	Accumulated General Depreciation	(line 83)	(Note N)	Projection	493,756,071	Appendix A input
Calculation of Production Accumulated Depreciation						
		Source		Year	Balance	
85	December	Prior year 219.20 through 219.24		2018	5,141,626,787	
86	January	Monthly Balances		2019	5,117,218,059	
87	February	Monthly Balances		2019	5,147,918,488	
88	March	Monthly Balances		2019	5,176,143,454	
89	April	Monthly Balances		2019	5,207,980,256	
90	May	Monthly Balances		2019	5,237,207,898	
91	June	Monthly Balances		2019	5,266,172,294	
92	July	Monthly Balances		2019	5,285,654,749	
93	August	Monthly Balances		2019	5,318,526,551	
94	September	Monthly Balances		2019	5,027,950,439	
95	October	Monthly Balances		2019	4,961,041,697	
96	November	Monthly Balances		2019	4,910,885,543	
97	December	219.20 through 219.24		2019	4,731,395,492	-
98	Production Accumulated Depreciation	(line 97)		Projection	4,731,395,492	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	Projection	10,014,250,271	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		Projection	10,667,192,694	

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 Current Year 227.16c (Note N) Appendix A input	Projection	0 0 0 current end-of-year balance
42	Construction Materials & Supplies	Prior Year 227.5c Current Year 227.5c (Note N) Appendix A input	Projection	161,139,297 162,913,741 162,913,741 current end-of-year balance
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c (Note N) Appendix A input	Projection	786,256 852,235 852,235 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		(2,738,724)	28.47%	Net Plant Allocator (779,692)	
	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes Current end of year balance 266 footnotes		98,034 63,459			
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average		80,747	28.47%	22,988	(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
Land Held for Future Use							
		Prior Year	214.47d	26,415,220	3,657,634	22,757,686	Detail for transmission-related value on Attachment 1;
		Current Year	214.47d	25,890,060	3,657,634	22,232,526	Detail for transmission-related value on Attachment 1;
23		(Notes B & L) Appendix A input	Projection		3,657,634		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details	
Excluded Membership Dues Expense							
FERC Form No. 1 page 335				Total	Included	Excluded	
Page 335, Line 1 (Industry Association Dues)							
	American Wind Energy Association	component of 335 Ln 1b	25,000			25,000	
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000			33,000	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983			
	National Automated Clearing House	component of 335 Ln 1b	2,875			2,875	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	86,000			86,000	
	National Joint Utilities Notification System	component of 335 Ln 1b	11,813	11,813			
	North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231			
	Northwest Public Power Association	component of 335 Ln 1b	1,625			1,625	
	Northwest Hydroelectric Associator	component of 335 Ln 1b	1,200			1,200	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449			83,449	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000			18,000	
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250			10,250	
	Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,000			10,000	
	The National Hydropower Association, Inc	component of 335 Ln 1b	34,350			34,350	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	25,685			25,685	
	Page 335, Line 1 Subtotal		1,376,461				
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions);							
	Lines 9 - 31	Page 335, Lines 9 - 31	229,848			229,848	
	Other (Individually less than \$5,000)	Page 335, Line 32	137,596			137,596	
Directors' Fees - Regional Advisory Board							
		Page 335, Line 42	18,872			18,872	
Rating Agency and Trustee Fees							
		Page 335, Lines 35-40	481,275	481,275			
General: Other							
		Page 335, Line 44	20			20	
63		Total	(Note C) Appendix A input			717,771	
PBOP							
	Authorized filed PBOP expense		Annual Update Informational Filing			1,306,656	
	Actual PBOP expense		Attachment 17 total			1,306,656	
58		Actual PBOP Expense Adjustment	Appendix A input	Projection		0	Authorized Filled Expense minus Actual Expense
Property Insurance							
	Property Insurance Account 924		323.185b			4,737,084	
70		(Note F) Appendix A input				4,737,084	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G							
Specific Transmission related Regulatory Expense:							
Federal Energy Regulatory Commission							
	Annual Fee		350.37d	2,468,009	2,468,009		
	Annual Fee - hydro		350.38d	2,658,529		2,658,529	
	Transmission Rate Case		350.39d	245,707	245,707		
	Other Regulatory		350.40d	3,237,297	772,371	2,464,927	
67		Total	sum	8,609,543	3,486,087	5,123,456	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G							
68		General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	55,028	0	55,028	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	55,028	0	55,028 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	218,366,626	(330,740)	218,035,886
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561.1) Load Dispatching	321.84b	0		
	(561.1.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,026,556	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

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	2,410,365	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount	
Network Upgrade Balance			
50	Network Upgrade Balance (Note N)	Prior Year	(19,216,248)
		Current Year	(88,187,062)
		Appendix A input	Projection
			(88,187,062) current end-of-year balance

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total
Transmission Plant		
	Depreciation expense (403) (Note H)	336.7b 112,507,659
	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 112,507,659 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 42,404,362
	Amortization of limited term electric plant (404) (Note H)	336.10d 706,273
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 43,110,635 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 48,671,914
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 48,671,914 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector		
61	Total	sum 0 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.

CWP Balance Dec (prior year)	Plant In Service									CWP Monthly Additions Transmission CWP (Gateway only)	Weighting	Plant In Service				CWP		(S) Input/Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(M)	(N)	(O)	(P)	(Q)	(R)	
	Monthly Additions Other Transmission PIS (Excl Energy Gateway)	Monthly Additions Energy Gateway Segment B	Monthly Additions Energy Gateway Segment C	Monthly Additions Energy Gateway Segment D	Monthly Additions Energy Gateway Segment E	Monthly Additions Energy Gateway Segment F	Monthly Additions Energy Gateway Segment G	Monthly Additions Energy Gateway Segment H	Monthly Additions Energy Gateway Total (Segments B-H)			Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (D / 13)	
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Jan	1,283,151.91	-	5,968,180	-	12,763,983	-	-	-	18,732,163	-	13	15,397,823	224,785,952	1,184,447.92	17,291,227	-	-	-
Feb	10,240,679	-	44,877	-	121,962	-	-	-	166,839	-	11	112,647,805	9,835,278	8,665,185	141,171	-	-	-
Mar	3,203,087	-	(82,366)	-	410,832	-	-	-	328,465	-	10	32,030,865	3,284,654	2,463,913	252,466	-	-	-
Apr	5,586,933	-	338,121	-	767,887	-	-	-	1,106,008	-	9	50,282,399	9,954,073	3,867,877	765,698	-	-	-
May	72,455,430	-	-	-	732,482	-	-	-	732,482	-	8	579,643,443	5,899,854	44,587,957	450,758	-	-	-
Jun	28,281,597	-	-	-	34,950,972	-	-	-	34,950,972	-	7	197,971,178	244,656,801	15,228,552	18,819,754	-	-	-
Jul	68,833,732	-	-	-	4,406,260	-	-	-	4,406,260	-	6	413,002,393	26,437,558	31,769,415	2,033,658	-	-	-
Aug	17,815,172	-	-	-	30,364,043	-	-	-	30,364,043	-	5	89,075,859	151,820,213	6,851,989	11,678,478	-	-	-
Sep	41,225,387	-	-	-	3,661,649	-	-	-	3,661,649	-	4	164,941,548	16,545,878	12,687,811	1,126,666	-	-	-
Oct	40,243,965	-	-	-	660,771,588	-	-	-	660,771,588	-	3	120,731,896	1,982,316,764	9,281,069	152,485,751	-	-	-
Nov	23,785,316	-	-	-	3,197,742	-	-	-	3,197,742	-	2	47,570,631	6,395,484	3,659,279	491,960	-	-	-
Dec	42,378,265	-	-	-	3,651,834	-	-	-	3,651,834	-	1	42,378,265	3,651,834	3,259,867	280,910	-	-	-
Total	355,342,709	-	6,268,812	-	755,801,052	-	-	-	762,069,863	-		1,865,673,705	2,675,642,291	143,513,362	205,818,638	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

Step	Month	Year	Action
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula \$ - Must run Appendix A to get this number (with inputs in lines 16 and 34 of Appendix A)
4	May	Year 2	Post results of Step 3 \$ - 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

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

349,332,000
-

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	3,296,950

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%	0.00%	85,283.36	2.03%	74,314.75	1.98%	0.00%	4,867.64	1.17%			
14	390	Structures and Improvements	87,171,037.64	1.86%	13,110,670.03	2.52%	4,105,081.80	1.71%	95,661,319.54	1.53%	15,142,923.85	1.95%	385,400.84	1.51%	13,322,986.05	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	16,350,779.83	3.59%	1,658,608.96	4.21%	351,499.43	3.83%	8,648,066.24	3.42%	1,779,536.14	4.66%	118,617.87	1.93%	514,153.35	3.17%	
25	302	Franchises and Consents															6.70%
26	303	Miscellaneous Intangible Plant															4.83%
27	390.1	Leasehold Improvements - Gen															3.97%

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 the monthly transmission composite depreciation rate.
- 7 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																				Total NFO	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20
Customer Class	PacifiCorp NFO	BPA Yakama NFO	BPA Cayley NFO	BPA Clarke PUD NFO	BPA Benton REA NFO	BPA Oregon Wind NFO	BPA CEC NFO	Ti-State NFO	Colpine Energy Solutions LLC NFO	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA NFO	Avangrid Renewables, LLC NFO	Exelon NFO	BPA South East Idaho NFO	BPA Idaho Falls NFO	3 Phases Renewables, Inc. NFO	NTUA NFO	BPA SVEC NFO	BPA West Extension NFO	
RS / SA	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975		
Jan	8,538	10,26	3,40	31,22	1,35	0,24	0,08	18,49	17,19	11,15	48,86	-	0,01	26,97	0,28	313,04	97,33	0,01	2,64	2,00		585
Feb	8,394	9,27	3,35	32,95	1,40	0,31	0,01	18,42	17,50	11,26	52,04	-	0,01	28,13	0,28	260,77	96,67	0,03	2,42	2,00		531
March	7,934	8,18	3,22	28,88	1,30	0,15	0,01	19,53	15,39	10,30	46,57	-	-	28,77	0,27	252,54	87,78	0,03	2,34	2,00		507
April	7,257	6,87	3,23	23,10	1,10	0,02	-	19,24	16,24	8,96	39,84	0,27	-	28,80	0,82	194,94	50,35	0,04	1,87	2,00		398
May	7,710	6,05	2,92	11,43	0,21	-	-	15,49	18,47	8,05	34,52	0,54	2,13	29,78	1,42	118,40	70,76	0,05	1,77	2,00		324
Jun	9,317	5,80	3,26	11,51	0,37	-	-	18,10	19,40	9,52	46,56	0,55	3,41	30,40	0,66	162,93	77,03	0,06	1,93	2,00		393
Jul	10,365	6,28	3,59	15,17	0,39	0,09	-	13,92	22,51	10,68	51,43	0,65	3,42	29,44	0,67	184,26	99,02	0,08	2,61	2,00		446
Aug	10,272	6,90	3,71	16,54	0,37	0,14	-	15,70	25,29	8,62	53,54	0,62	3,32	30,92	0,46	162,54	93,60	0,11	2,51	2,00		427
Sept	9,347	6,05	3,42	13,59	0,30	0,01	-	14,33	22,63	9,68	42,15	0,53	3,15	30,60	0,60	133,63	84,94	0,08	2,05	2,00	2,00	372
Oct	7,694	6,77	3,04	19,61	0,55	0,12	0,05	14,86	18,05	9,65	40,17	0,13	0,68	30,66	0,61	201,99	75,97	0,04	1,99	2,00	2,00	429
Nov	7,882	5,95	3,33	23,32	1,07	0,11	0,16	15,48	15,01	9,83	41,40	0,01	-	30,45	0,53	224,95	74,50	0,04	2,20	2,00	2,00	452
Dec	8,367	5,39	3,26	26,22	1,11	0,07	0,16	16,22	16,24	10,07	45,81	0,01	0,01	30,87	0,58	271,67	81,54	0,05	2,60	0,24	2,00	514
Total	102,957	83,77	39,73	253,54	9,52	1,26	0,47	199,78	223,92	117,77	542,89	3,31	16,14	35,79	7,18	2,481,66	989,49	0,62	26,93	22,24	8,00	5,381
Avg 12CP	8,580	6,98	3,31	21,13	0,79	0,11	0,04	16,65	18,66	9,81	45,24	0,28	1,35	29,65	0,60	206,81	82,46	0,05	2,24	1,85	0,67	449

Other Service					
j1	j2	j3	j4	j5	j
Western Area Power Administration OS	UAMPS OS	UMPA OS	Deseret OS	ion OS	Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	399		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736	-	12,114
514	92	92	311	-	1,010

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																										g
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No. 1	Powerex	NextEra	State of SD	Sacramento Municipal Utility District	Salt River Project	People's Utility District	Evergreen Biopow.	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enrgi Renewable Energy	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	SA 899	SA 90	SA 874	SA 966	SA 965	SA 605	SA 868						SA 749	SA 881	SA 873
Jan	2,446	50	18	56	30	11	80	99	4	19	25	15	10	10	10	50	25	5	131	100	100	100	100	50	150	50	3,634
Feb	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,634
March	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,634
April	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,634
May	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,634
Jun	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	3,766
Jul	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	137	100	100	100	100	50	150	50	3,762
Aug	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	1	137	100	100	100	100	50	150	50	3,762
Sept	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	3	137	100	100	100	100	50	150	50	3,764
Oct	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	3,766
Nov	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,674
Dec	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	3,674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	600	80	44,338	
Avg 12CP	2,486	50	18	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	100	50	150	50	3,695

Total Network & OS	1% growth	Behind the Meter	Total Network Load	Divisor
10,013	10,115	222	10,337	13,971
9,783	9,883	217	10,101	13,735
9,209	9,304	253	9,557	13,191
8,385	8,471	204	8,677	12,311
8,975	9,067	184	9,250	12,884
10,983	11,095	226	11,321	15,087
12,229	12,353	172	12,526	16,288
13,070	12,193	192	12,365	16,147
11,008	11,121	212	11,333	15,097
8,875	8,965	191	9,156	12,922
9,133	9,227	263	9,490	13,164
9,792	9,892	234	10,126	13,800
120,455	121,686	2,572	124,258	168,596
10,038	10,140	214	10,355	14,000

PacifiCorp
Attachment 9a1 - Load (Current Year)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	562
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	1.10	0.24	31.21	0.70	176.91	68.05	0.07	1.87	-	384
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	407
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324	-	943
Feb	7	8:00	383	64	81	340	-	868
March	4	8:00	314	33	58	320	-	724
April	10	8:00	338	18	60	290	-	706
May	13	18:00	405	32	99	295	-	831
Jun	28	18:00	617	95	121	317	-	1,150
Jul	22	17:00	772	151	148	318	-	1,389
Aug	5	17:00	805	152	87	318	-	1,363
Sept	5	17:00	758	166	93	288	-	1,305
Oct	30	8:00	384	44	69	334	-	831
Nov	26	18:00	431	48	74	299	-	852
Dec	17	18:00	464	60	85	314	-	924
Total			6,080	927	1,123	3,757	-	11,887

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2018

Column			OATT (Part III - Network Service)																				
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	Total NFO
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	-	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	-	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	-	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	-	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	-	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	-	5,148.52

Column			Other Service						
Customer Class	RS / SA	Day	Time	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	Total OS	
Jan	2	18:00	350	74	40	352	-	-	816
Feb	23	8:00	402	69	67	282	-	-	820
March	6	8:00	392	57	77	269	-	-	794
April	3	8:00	392	46	57	237	-	-	731
May	24	17:00	534	74	90	281	-	-	980
Jun	27	17:00	762	159	135	303	-	-	1,359
Jul	16	17:00	846	159	139	316	-	-	1,459
Aug	9	16:00	767	118	132	351	-	-	1,369
Sept	7	17:00	693	149	111	292	-	-	1,245
Oct	2	13:00	420	138	133	266	-	-	956
Nov	20	8:00	372	68	55	325	-	-	820
Dec	6	18:00	440	77	75	339	-	-	931
Total			6,370	1,188	1,109	3,613	-	-	12,281

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
2017

Column			OATT (Part III - Network Service)																	f	
Customer	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	Total NFO
PacifiCorp	NFS (see note)	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls			Total NFO	
		SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 895	SA 943	SA 746	SA 747			Total NFO	
Jan	6	8	9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640	
Feb	1	19	8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496	
March	1	8	7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474	
April	3	8	7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357	
May	30	17	8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322	
Jun	26	17	9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390	
Jul	6	17	10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422	
Aug	1	17	10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406	
Sept	5	17	9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347	
Oct	31	8	7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401	
Nov	28	18	7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405	
Dec	21	18	8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503	
Total			103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96	

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2019

Column			OATT Part III - Network Service																	T					
Customer	Class	RS / SA	Day	Time	PacifiCorp	I1	I2	I3	I4	I5	I6	I7	I8	I9	I10	I11	I12	I13	I14	I15	I16	I17	I18	I19	T
						NFS	NFO SA 328	NFO SA 229	BPA Clarke PUD SA 735	BPA Benton REA SA 539	BPA Oregon Wind SA 538	BPA CEC SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	Black Hills USBR WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	BPA Airport Solar	Total NFO
Jan	2	9:00	8:233	6:88	3:60	28.75	1.34	0.30	-	-	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	593.570
Feb	7	8:00	8:604	7:48	3:56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	-	561.993	
March	4	8:00	8:216	7:24	3:25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	-	562.222	
April	10	8:00	7:167	5:69	3:18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	68.05	0.07	1.87	-	-	384.428	
May	13	18:00	7:311	5:01	2:94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	-	338.163	
Jun	28	18:00	8:681	4:28	3:31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	-	406.796	
Jul	22	17:00	10:334	5:50	3:42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	-	470.671	
Aug	5	17:00	10:200	5:82	3:63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	164.87	106.80	0.18	2.42	-	-	430.924	
Sept	5	17:00	9:722	5:36	3:73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	-	408.906	
Oct	30	8:00	8:274	6:57	3:50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	299.06	92.90	0.07	2.49	-	-	557.183	
Nov	26	18:00	8:081	4:45	3:36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	-	481.991	
Dec	17	18:00	8:498	4:81	3:17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	-	510.765	
Total			103.344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	-	5,707	
Avg 12CP			8.612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	-	476	

Other Service				
J1	J2	J3	J4	J5
Western Area Power Administration				
UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	OS RS 262/263	Total OS
408	64	148	324	943
383	64	81	340	868
314	33	58	320	724
338	18	60	290	706
405	32	99	295	831
617	95	121	317	1,150
772	151	148	318	1,389
805	152	87	318	1,363
758	166	93	288	1,305
384	44	69	334	831
431	48	74	299	852
464	60	85	314	924
6,080	927	1,123	3,757	11,887
507	77	94	313	990.57

Column			OATT Part II Long Term Firm Point-to-Point Transmission Service																								q							
Customer	Class	RS / SA	Day	Time	PacifiCorp	q1	q2	q3	q4	q5	q6	q7	q8	q9	q10	q11	q12	q13	q14	q15	q16	q17	q18	q19	q20	q21	q22	q23	q24	q25	q26	q27	q	
						Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Ullilli District	Clatskanie Peoples Ullilli District	Clatskanie Peoples Ullilli District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYG)	Powerex																	
Jan	2	18:00	2:446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	-	-	-	128	3,544
Feb	23	8:00	2:446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	-	-	-	128	3,544
March	3	8:00	2:446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	-	-	-	129	3,570
April	27	17:00	2:446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	-	-	-	129	3,570
May	24	17:00	2:541	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	-	-	-	129	3,570
Jun	27	17:00	2:541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	100	50	150	80	4	19	25	-	-	-	-	-	134	3,701	
Jul	16	17:00	2:541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	100	50	150	80	4	19	25	-	-	-	-	-	134	3,701	
Aug	9	16:00	2:541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	100	50	150	80	4	19	25	-	-	-	-	-	134	3,701	
Sept	7	17:00	2:541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	100	50	150	80	4	19	25	-	-	-	-	-	134	3,701	
Oct	2	13:00	2:541	30	50	18	56	50	13	-	2	10	50	11	80	100	100	100	100	100	50	150	80	4	19	25	-	-	-	-	10	135	3,709	
Nov	20	8:00	2:446	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	10	50	131	3,629	
Dec	4	18:00	2:446	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	100	50	150	99	4	19	25	-	-	-	10	50	131	3,629	
Total			29,527	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542				
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628			

Total Network & OS	Behind the Meter	Total Network Load	Network + OS + LTP
9,770	237	10,007	13,551
10,034	186	10,220	13,764
9,504	192	9,696	13,240
8,258	196	8,454	12,024
8,480	185	8,666	12,235
10,238	197	10,435	14,136
12,193	103	12,296	15,997
12,074	93	12,167	15,809
11,435	180	11,615	15,316
9,663	191	9,854	13,562
9,415	234	9,649	13,278
9,933	234	10,168	13,796
120,938	2,231	123,168	166,710
10,078	186	10,264	13,893

Divisor

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
Attachment 5 input: Total Accumulated Amortization			(652,942,422)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category	2018 Year-end Balance	2019 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,105,196	\$ 3,633,108	\$ 2,869,152			\$ 2,869,152	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,068,113	\$ 2,203,885	\$ 2,635,999			\$ 2,635,999	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 364,355	\$ 496,419	\$ 430,387	\$ 430,387			
	132045	Prepaid Workers Compensation	Labor-related	\$ 152,361	\$ 138,751	\$ 145,556				\$ 145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 91,461	\$ 58,203	\$ 74,832				\$ 74,832
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,011,465	\$ 13,406,626	\$ 13,209,045			\$ 13,209,045	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ -	\$ -	\$ -			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 861,755	\$ 749,695	\$ 805,725	\$ 805,725			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 591,742	\$ 594,320	\$ 593,031	\$ 593,031			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 5,060,826	\$ 12,638,215	\$ 8,849,521	\$ 8,849,521			
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 1,702,640	\$ 5,643,997	\$ 3,673,318	\$ 3,673,318			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 44,125	\$ 42,760	\$ 43,442			\$ 43,442	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132580	Prepaid Seven Mile I	Other	\$ -	\$ 210,909	\$ 105,454	\$ 105,454			
	132581	Prepaid Seven Mile II	Other	\$ -	\$ 41,543	\$ 20,771	\$ 20,771			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,458,826	\$ 1,113,352	\$ 1,286,089	\$ 1,286,089			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 161,250	\$ -	\$ 80,625	\$ 80,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 26,000	\$ 20,000	\$ 23,000	\$ 23,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132704	Prepaid Leaning Juniper	Other	\$ -	\$ -	\$ -	\$ -			
	132705	Prepaid Pole Contact Rental	Other	\$ 326,145	\$ 324,730	\$ 325,437	\$ 325,437			
	132740	Prepaid O&M - Wind	Other	\$ 49,227	\$ 96,134	\$ 72,680	\$ 72,680			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 327,259	\$ 163,629				\$ 163,629
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,561,463	\$ 1,686,356	\$ 1,623,910				\$ 1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,062,379	\$ 1,010,288	\$ 1,036,333	\$ 1,036,333			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,139,868	\$ 3,104,333	\$ 3,122,101	\$ 3,122,101			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 321,814	\$ 361,935	\$ 341,875	\$ 341,875			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,673,044	\$ 10,500,249	\$ 9,586,647				\$ 9,586,647
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (79,023)	\$ (57,950)	\$ (68,486)			\$ (68,486)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (874,500)	\$ (1,585,645)	\$ (1,230,073)	\$ (1,230,073)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 953,523	\$ 1,643,595	\$ 1,298,559	\$ 1,298,559			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,586,030	\$ 2,531,871	\$ 2,558,950	\$ 2,558,950			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 16,625	\$ 66,625	\$ 41,625	\$ 41,625			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 48,020,659	\$ 62,585,510	\$ 55,303,084	\$ 24,976,692	\$ -	\$ 18,731,819	\$ 11,594,573

Allocator	0.000%	100.000%	28.469%	8.415%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 5,332,796	\$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,308,421

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

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

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

**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	4,430,767	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	184,442	n/a	1
Deseret RS 280	0	94.0	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000
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	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	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	0
91	13-month average	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289	
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227	
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176	
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996	
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168	
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604	
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,744	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475	
112	13-month average	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932	
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230	
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQUIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78
Attachment 5 input: Total PBOP		1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The decrease in expense in 2019 as compared to
2018 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

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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	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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Enclosure 3

Calculation of True-Up for the preceding calendar year

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
				2019 Form 1 data True-Up
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense		354.21b	26,859,544
2	Total Wages Expense		354.28b	362,000,992
3	Less A&G Wages Expense		354.27b	42,795,683
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	319,205,309
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.4145%
Plant Allocation Factors				
6	Electric Plant in Service	(Note M)	Attachment 5	28,268,028,991
7	Accumulated Depreciation (Total Electric Plant)	(Note M)	Attachment 5	10,303,267,901
8	Accumulated Amortization	(Note N)	Attachment 5	633,756,885
9	Total Accumulated Depreciation		(Line 7 + 8)	10,937,024,786
10	Net Plant		(Line 6 - Line 9)	17,331,004,205
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 24 - Line 23)	6,627,708,823
12	Gross Plant Allocator		(Line 11 / Line 6)	23.4460%
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 32 - Line 23)	4,718,768,078
14	Net Plant Allocator		(Line 13 / Line 10)	27.2273%
Plant Calculations				
Plant In Service				
15	Transmission Plant In Service	(Note M)	Attachment 5	6,436,346,561
16	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Notes A & P)	Attachment 6	0
17	Total Transmission Plant		(Line 15 + Line 16)	6,436,346,561
18	General Plant	(Note N)	Attachment 5	1,281,037,939
19	Intangible Plant	(Note N)	Attachment 5	993,157,408
20	Total General and Intangible Plant		(Line 18 + Line 19)	2,274,195,348
21	Wage & Salary Allocator		(Line 5)	8.4145%
22	General and Intangible Allocated to Transmission		(Line 20 * Line 21)	191,362,262
23	Land Held for Future Use	(Notes B & L)	Attachment 5	3,657,534
24	Total Plant In Rate Base		(Line 17 + Line 22 + Line 23)	6,631,366,358

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
				2019 Form 1 data True-Up
Accumulated Depreciation and Amortization				
25	Transmission Accumulated Depreciation	(Note M)	Attachment 5	1,814,530,128
26	Accumulated General Depreciation	(Note N)	Attachment 5	488,241,699
27	Accumulated Amortization	(Note N)	(Line 8)	633,756,885
28	Accumulated General and Intangible Depreciation		(Line 26 + 27)	1,121,998,584
29	Wage & Salary Allocator		(Line 5)	8.4145%
30	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 28 * Line 29)	94,410,618
31	Total Accumulated Depreciation and Amortization		(Line 25 + Line 30)	1,908,940,745
32	Total Net Property, Plant & Equipment		(Line 24 - Line 31)	4,722,425,612
Adjustments To Rate Base				
Accumulated Deferred Income Taxes				
33	ADIT net of FASB 106 and 109		Attachment 1A	(957,323,609)
33b	Excess or Deficient ADIT Balance		Attachment 1B	(193,956,874)
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	(21,985)
Unfunded Reserves				
36	Unfunded Reserves		Attachment 16	(12,739,767)
Prepayments				
37	Prepayments	(Note K & N)	Attachment 11	6,075,798
Abandoned Plant				
38	Unamortized Abandoned Plant	(Note O)		0
Materials and Supplies				
39	Undistributed Stores Expense	(Note N)	Attachment 5	0
40	Wage & Salary Allocator		(Line 5)	8.4145%
41	Total Undistributed Stores Expense Allocated to Transmission		(Line 39 * Line 40)	0
42	Construction Materials & Supplies	(Note N)	Attachment 5	162,026,519
43	Wage & Salary Allocator		(Line 5)	8.4145%
44	Construction Materials & Supplies Allocated to Transmission		(Line 42 * Line 43)	13,633,728
45	Transmission Materials & Supplies	(Note N)	Attachment 5	819,246
46	Total Materials & Supplies Allocated to Transmission		(Line 41 + Line 44 + Line 45)	14,452,974
Cash Working Capital				
47	Operation & Maintenance Expense		(Line 75)	72,892,147
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	(53,701,655)
51	Total Adjustment to Rate Base		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)	(1,197,215,118)
52	Rate Base		(Line 32 + Line 51)	3,525,210,495

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
				2019 Form 1 data True-Up
Operations & Maintenance Expense				
Transmission O&M				
53	Transmission O&M		Attachment 5	218,035,886
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5		Attachment 5	11,026,556
55	Less: Account 565		Attachment 5	145,825,268
56	Transmission O&M		(Lines 53 - 55)	61,184,062
Allocated Administrative & General Expenses				
57	Total A&G		323.197b	115,628,648
58	Less Actual PBOP Expense Adjustment		Attachment 5	0
59	Less Property Insurance Account 924		323.185b	4,737,084
60	Less Regulatory Asset Amortizations Account 930.2		Attachment 5	0
61	Less Regulatory Commission Exp Account 928	(Note D)	323.189b	25,605,836
62	Less General Advertising Exp Account 930.1		323.191b	55,028
63	Less Membership Dues	(Note C)	Attachment 5	717,771
64	Administrative & General Expenses		(Line 57 - Sum (Lines 58 to 63))	84,512,929
65	Wage & Salary Allocator		(Line 5)	8.4145%
66	Administrative & General Expenses Allocated to Transmission		(Line 64 * Line 65)	7,111,344
Directly Assigned A&G				
67	Regulatory Commission Exp Account 928	(Note E)	Attachment 5	3,486,087
68	General Advertising Exp Account 930.1 - Safety-related Advertising		Attachment 5	0
69	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 67 + Line 68)	3,486,087
70	Property Insurance Account 924	(Note F)	Attachment 5	4,737,084
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)	4,737,084
73	Gross Plant Allocator		(Line 12)	23.4460%
74	A&G Directly Assigned to Transmission		(Line 72 * Line 73)	1,110,654
75	Total Transmission O&M		(Lines 56 + 66 + 69 + 74)	72,892,147
Depreciation & Amortization Expense				
Depreciation Expense				
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	112,507,659
77	General Depreciation Expense Including Amortization of Limited Term Plant	(Note H)	Attachment 5	43,110,635
78	Intangible Amortization	(Note H)	Attachment 5	48,671,914
79	Total		(Line 77 + Line 78)	91,782,549
80	Wage & Salary Allocator		(Line 5)	8.4145%
81	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 79 * Line 80)	7,723,046
82	Abandoned Plant Amortization	(Note O)		0
83	Total Transmission Depreciation & Amortization		(Lines 76 + 81 + 82)	120,230,705
Taxes Other Than Income				
84	Taxes Other than Income Taxes		Attachment 2	40,532,324
85	Total Taxes Other than Income Taxes		(Line 84)	40,532,324

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
				2019 Form 1 data True-Up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds		Attachment 14	7,451,428,846
87	Less Account 222 Reacquired Bonds		Attachment 14	0
88	Account 223 Long-term Advances from Associated Cos.		Attachment 14	0
89	Account 224 Other Long-term Debt		Attachment 14	0
90	Gross Proceeds Outstanding Long-term Debt		Sum Lines 86 through 89	7,451,428,846
91	Less Account 226 Unamortized Discount	(Note T)	Attachment 14	13,080,345
92	Less Account 181 Unamortized Debt Expense	(Note T)	Attachment 14	33,427,807
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T)	Attachment 14	4,262,741
94	Plus Account 225 Unamortized Premium	(Note T)	Attachment 14	30,509
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
96	Net Proceeds Long Term Debt		Sum Lines 90 through 95	7,400,688,463
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T)	Attachment 14	369,853,259
98	Less Hedging Expense	(Note R)	Attachment 14	0
99	Account 428 Amortized Debt Discount and Expense	(Note T)	Attachment 14	3,892,240
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T)	Attachment 14	583,695
101	Less Account 429 Amortized Premium	(Note T)	Attachment 14	11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T)	Attachment 14	0
103	Total Long Term Debt Cost		Sum Lines 97 through 102	374,318,168
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued		Attachment 14	2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)		Attachment 14	0
106	Account 207 Premium on Preferred Stock		Attachment 14	0
107	Account 207-208 Other Paid-In Capital (preferred)		Attachment 14	0
108	Less Account 213 Discount on Capital Stock (preferred)		Attachment 14	0
109	Less Account 214 Capital Stock Expense (preferred)		Attachment 14	0
110	Total Preferred Stock		Sum Lines 104 through 109	2,397,600
111	Preferred Dividend		Attachment 14 (Enter positive)	161,902
Common Stock				
112	Proprietary Capital		Attachment 14	8,083,782,146
113	Less: Total Preferred Stock		(Line 110)	2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings		Attachment 14	117,471,234
115	Less: Account 219		Attachment 14	(12,642,903)
116	Total Common Stock		Sum Lines 112 through 115	7,976,556,215

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

Shaded cells are inputs			Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up	
					2019 Form 1 data	True-Up
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))		48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))		0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))		51.69%
<hr/>						
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)		5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)		6.75%
122	Common Cost	Common Stock	(Note H)	Fixed		9.80%
<hr/>						
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)		2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)		0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)		5.07%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)		7.5095%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)		264,726,683
<hr/>						
Composite Income Taxes						
Income Tax Rates						
128	FIT = Federal Income Tax Rate		(Note G)			21.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5		4.54%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code		0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$				24.587%
132	T / (1-T)					32.602%
ITC Adjustment						
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5		(745,681)
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))		(988,791)
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1- (Line 123 / Line 126))]		58,235,761
135b	Excess or Deficient ADIT Amortization			Attachment 1B		(20,973,074)
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)		(27,810,806)
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)		29,436,165

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
				2019 Form 1 data True-Up
Revenue Requirement				
Summary				
137	Net Property, Plant & Equipment		(Line 32)	4,722,425,612
138	Total Adjustment to Rate Base		(Line 51)	(1,197,215,118)
139	Rate Base		(Line 52)	3,525,210,495
140	Total Transmission O&M		(Line 75)	72,892,147
141	Total Transmission Depreciation & Amortization		(Line 83)	120,230,705
142	Taxes Other than Income		(Line 85)	40,532,324
143	Investment Return		(Line 127)	264,726,683
144	Income Taxes		(Line 136)	29,436,165
145	Gross Revenue Requirement		(Sum Lines 140 to 144)	527,818,024
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
146	Transmission Plant In Service		(Line 15)	6,436,346,561
147	Excluded Transmission Facilities	(Note J)	Attachment 15	251,505,274
148	Included Transmission Facilities		(Line 146 - Line 147)	6,184,841,288
149	Inclusion Ratio		(Line 148 / Line 146)	96.09%
150	Gross Revenue Requirement		(Line 145)	527,818,024
151	Adjusted Gross Revenue Requirement		(Line 149 * Line 150)	507,193,122
Revenue Credits				
152	Revenue Credits		Attachment 3	89,383,184
153	Net Revenue Requirement		(Line 151 - Line 152)	417,809,939
Net Plant Carrying Charge				
154	Gross Revenue Requirement		(Line 150)	527,818,024
155	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,621,816,433
156	Net Plant Carrying Charge		(Line 154 / Line 155)	11.4201%
157	Net Plant Carrying Charge without Depreciation		(Line 154 - Line 76) / Line 155	8.9859%
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6212%
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)	233,655,176
160	Increased Return and Taxes		Attachment 4	318,327,206
161	Net Revenue Requirement per 100 Basis Point increase in ROE		(Line 159 + Line 160)	551,982,383
162	Net Transmission Plant		(Line 17 - Line 25 + Line 34)	4,621,816,433
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE		(Line 161 / Line 162)	11.9430%
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 161 - Line 76) / Line 162	9.5087%
165	Net Revenue Requirement		(Line 153)	417,809,939
166	Facility Credits under Section 30.9 of the OATT		Attachment 5	0
167	Transmission Incentive Credit		Attachment 7	3,623,761
168	Interest on Network Upgrade Facilities		Attachment 5	2,410,365
169	Net Zonal Revenue Requirement		(Line 165 + 166 + 167 + 168)	423,844,064
Network Service Rate				
170	12 CP Monthly Peak (MW)		Attachment 9a/9b	13,893
171	Rate (\$/MW-year)	(Note I)	(Line 169 / 170)	30,509
172	Network Service Rate (\$/MW-year)		(Line 171)	30,509

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
			2019 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. PacifiCorp will include actual PBOP expense until changed as the result of a filing at FERC. PacifiCorp will include in the Annual Update Informational Filing its annual actuarial valuation report to support its 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
 - (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
- T These line items will include only the balances associated with long-term debt and shall exclude balances associated with short-term debt.

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$507,193,122
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,441,269
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$3,623,761
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$423,844,064
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,893
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.508796
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.542400
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.586708
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117342
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.083815
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.33
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.49

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,140,285,246)	3,700,096	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (1,155,627,876)

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

Schedule ADIT-190

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,822	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,102,064	0	0	0	5,102,064	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	34,404	0	0	0	34,404	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,778	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,417	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	6,431,421	0	0	0	6,431,421	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	654,818	0	0	0	654,818	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,362	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,576,430	0	0	0	2,576,430	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287052	705.431 RL Income Tax Deferral - ID	136,624	136,624	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287053	705.342 RL Income Tax Deferral - OR	11,938,085	11,938,085	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287054	705.343 RL Income Tax Deferral - UT	129,816	129,816	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.

287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	638,875	638,875	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287184	705.605	RL OR Clean Fuels Program	119,860	119,860	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287186	-----	RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0	Gross Up of Nonprotected PP&E EDIT
287188	100.121	RL Income Tax Property Flowthru	365,813,273	365,813,273	0	0	0	The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded to SAP Account 553475, OR Clean Fuel Program Amort Expense.
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287191	705.280	RL Excess Deferred Income Taxes - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID	396,045	396,045	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.

287193	705.282	RL Excess Deferred Income Taxes - OR	3,876,975	3,876,975	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT	0	0	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC	4,334	4,334	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	0	0	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	816,792	816,792	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	6,646,837	6,646,837	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	107,017	107,017	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	893,442	893,442	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	826,933	826,933	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(62,874)	(62,874)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,898,994	5,898,994	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519	RL WA Def NPC - Noncurrent	5,671,198	5,671,198	0	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	7,488,062	7,488,062	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Rev	829,837	829,837	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,976,773	1,976,773	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	190,832	190,832	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,732,015	1,732,015	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	189,594	189,594	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	RL ITC	495,889	495,889	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	508,162	508,162	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287284	610.147	Reg Liability-Other - Balance Reclass	201,696	201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conserv Chrg	1,075,744	1,075,744	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/Liab Cons	(65,343)	(65,343)	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.
287312	105.402	ARO Reg Liabilities	264,602	264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	115,544	115,544	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287374	100.105	Income Tax WA Flow-through	181,679	181,679	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	RL- DSM Balance Reclass	5,131,927	5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decom Cost-Regulatory Asset	1,319,363	1,319,363	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	371,395	371,395	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying, low income recipients through bill credits.

287453	610.143	RL - WA Low Energy Program	123,924	123,924	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	630,271	630,271	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	93,650	93,650	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	52,721	52,721	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,385	59,385	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	114,658	114,658	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.
287486	415.926	RL - Depre	1,284,244	1,284,244	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limit		187,100	187,100	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		72,551,413	72,551,413	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(15,275,088)	(15,275,088)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		1,599,420	1,599,420	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		1,611,177	1,611,177	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		354,878	354,878	0	0	0	Book-tax differences related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		15,240,731	15,240,731	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		224,138	224,138	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		255,284	255,284	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
287970	415.815	Ins Rec Accrual	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287341	910.530	Injuries & Damages	3,872,782	3,872,782	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations			0	0	0	0	0	
287339	105.400	FAS 143 ARO Liability	53,101,152	53,101,152	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	-----	Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	360,275	360,275	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	430,058	430,058	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,562,198	1,562,198	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Oblig	127,166	127,166	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg	13,647,196	13,647,196	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	660,571	660,571	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(675,631)	(675,631)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	267,814	267,814	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	69,114	69,114	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.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,863,169	1,863,169	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,194	137,194	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 Reg Asset-Transmission	574,232	0	574,232	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Misc Current & Accrued Liab	1,161,582	1,161,582	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Con	707,283	707,283	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,873	4,155,873	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	38,185	38,185	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,121,972	2,121,972	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,768,604	1,768,604	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	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	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	18,808	18,808	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287907	-----	Non-curr def fed tax cor ben of int	162,294	162,294	0	0	0	Non-current federal benefit of interest on corrections.
287917	-----	Non-curr def fed unc tax pos ben of int	23,634	23,634	0	0	0	Non-current federal benefit of interest on uncertain positions.
287927	-----	Non-curr def sta tax cor ben of int	35,086	35,086	0	0	0	Non-current state benefit of interest on corrections.
287937	-----	Non-curr def sta unc tax pos ben of int	5,112	5,112	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			824,459,612	799,783,864	574,232	0	24,101,516	
Less FASB 109 Above if not separately removed			378,658,561	378,658,561	0	0	0	
Less FASB 106 Above if not separately removed			2,576,430	0	0	0	2,576,430	
Total			443,224,621	421,125,303	574,232	0	21,525,086	

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

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	(180,339,430)	(180,339,430)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(180,339,430)	(180,339,430)	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		(180,339,430)	(180,339,430)	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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,524,862)	(4,524,862)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	69,021	69,021	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(24,192,983)	(24,192,983)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	163,640,792	163,640,792	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,083,823)	0	0	(1,083,823)	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.
287605	105.120 Book Depreciation	2,351,250,809	2,351,250,809	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,149,731	16,149,731	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	22,999,656	22,999,656	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	----- Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	----- Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortization	0	829,067	(829,067)	0	0	PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605	-----	Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605	-----	Direct Assignment: General Fixed Assets	0	189,338,393	0	0	(189,338,393)	PowerTax Report #257: General Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4,230,621	0	0	(4,230,621)	PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	0	(1,598,585)	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)	647,446	0	0	0	647,446	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	0	0	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	0	0	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract Liability Basis Adj - Chehalis	(127,166)	(127,166)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(191,061,776)	(191,061,776)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,378,419	1,378,419	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(163,018,214)	(163,018,214)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,360,854,056)	(1,360,854,056)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(79,920,415)	(79,920,415)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,026,581)	(4,026,581)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	22,466,833	0	0	0	22,466,833	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(247,201,083)	(247,201,083)	0	0	0	Regulatory liability related to removal costs.
286691	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.107	NonProtected PP&E EDIT - ID	(10,009,386)	(10,009,386)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	105.108	NonProtected PP&E EDIT - OR	(93,279,909)	(93,279,909)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	105.109	NonProtected PP&E EDIT - WA	(20,865,641)	(20,865,641)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	105.111	NonProtected PP&E EDIT - WY	(38,491,281)	(38,491,281)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.

287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(27,337)	(27,337)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	180,339,430	180,339,430	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,672,077	21,672,077	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(379,313,893)	(379,313,893)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7,633,104	7,633,104	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,122,042,940	1,122,042,940	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	247,201,083	247,201,083	0	0	0	Regulatory liability related to removal costs.
286691	100.123	RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	100.129	RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	100.124	RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	100.125	RL - NonProtected PP&E EDIT - OR	93,279,909	93,279,909	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	100.127	RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	100.128	RL - NonProtected PP&E EDIT - WY	38,491,281	38,491,281	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
287605	105.135	Safe Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	154,934	154,934	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1	0	0	0	
Subtotal - p275			(2,910,580,066)	(1,542,848,627)	(1,140,859,478)	20,431,871	(247,303,832)	
Less FASB 109 Above if not separately removed			1,129,676,044	1,129,676,044	0	0	0	

Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)

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

PacifiCorp

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

A		B		C		D		E		F		G	
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification						
Account 283													
FERC 283 - Regulatory Assets													
287849	415.424	Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0	0	0	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0	0	0	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	416,140	416,140	0	0	0	0	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,748,164	1,748,164	0	0	0	0	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0	0	0	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,723,925	2,723,925	0	0	0	0	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	0	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	0	0	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0	0	0	0	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(29,172,770)	(29,172,770)	0	0	0	0	0	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,752,861)	(1,752,861)	0	0	0	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(48,856)	(48,856)	0	0	0	0	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	0	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0	0	0	0	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0	0	0	0	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287581	415.824	RA - Contra Pension MMT & CTG - CA	0	0	0	0	0	0	0	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)	(1)	0	0	0	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0	0	0	0	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0	0	0	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,467,384)	(7,467,384)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0	0	0	0	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	(16,440)	(16,440)	0	0	0	0	0	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	(227,906)	(227,906)	0	0	0	0	0	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	(121,333)	(121,333)	0	0	0	0	0	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	(341,401)	(341,401)	0	0	0	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	2,996,799	2,996,799	0	0	0	0	0	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.
287981	415.920	RA - Depreciation Increase - Idaho	21,367	21,367	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.

287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(5,131,927)	(5,131,927)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,294,167)	(67,294,167)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	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	502,643	502,643	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	(109,192,092)	(109,192,092)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	501,052	501,052	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(193,192)	(193,192)	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	(21,050)	(21,050)	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).
287977	415.885	RA - Noncurrent Reclaim - Other	(26,525)	(26,525)	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.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(11,996)	(11,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclaim	(201,696)	(201,696)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(212,004)	0	0	0	(212,004)	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.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(12,719)	(12,719)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(36,421)	(36,421)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	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.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	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.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	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).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,260,259)	(1,260,259)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,393,394)	(2,393,394)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,913)	(8,913)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	112,508	112,508	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	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.
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,393,394	2,393,394	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(26,739)	(26,739)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(5,469)	(5,469)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(750,685)	(750,685)	0	0	0	

287649	730.170	RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	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	(19,362,370)	(19,362,370)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other			0	0	0	0	0	
287650	205.100	Coal Pile Inventory Adjustment	(27,155)	(27,155)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287936	205.025	Fuel Cost Adjustment	(89,756)	(89,756)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(742,255)	(742,255)	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.
286909	720.815	FAS 158 Post-Retirement Asset	0	0	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287656	425.280	Joseph Settlement	0	0	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.
287669	210.180	Prepaid Membership Fees	(95,975)	(95,975)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,450,433)	0	0	0	(3,450,433)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(771,986)	(771,986)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(176,739)	(176,739)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(37,177)	(37,177)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(4,122)	(4,122)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(209,674)	0	0	0	(209,674)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			2	2	0	0	0	
Subtotal - p277			(285,789,510)	(278,417,675)	0	0	(6,842,227)	(529,608)
Less FASB 109 Above if not separately removed			(8,913)	(8,913)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(285,780,597)	(278,408,762)	0	0	(6,842,227)	(529,608)

Instructions for Account 283:

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

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

Line	Description (A)	Reference (B)	Total Company	Gas, Prod., Dist., or Other	Transmission Related (C)	Plant Related (D)	Labor Related (E)	Total Transmission ADIT (F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,031,899	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(759,019,342)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,700,096	(19,042,726)	(1,155,627,876)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(957,323,609)

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

Schedule ADIT-190

Description	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,402,412	0	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,071	0	0	3,071	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	397,298	397,298	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,538,580	18,538,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 36% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Recl-ass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	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	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	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/Liab Cons	(71,776)	(71,776)	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.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	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	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	133,389	133,389	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	66,708	66,708	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.

287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	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	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	24,479,628	
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	2,615,031	
Total			831,227,995	808,836,219	527,179	0	21,864,597	

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

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	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		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403	ARO Removal Costs	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	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.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	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	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	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)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
Subtotal - p275			(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
Less FASB 109 Above if not separately removed			(172,090,956)	(172,090,956)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
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									
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.	
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.	
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.	
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.	
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.	
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.	

287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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	26,525	26,525	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	(10,756)	(10,756)	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	(16,440)	(16,440)	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	(368,012)	(368,012)	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	(92,979)	(92,979)	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	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	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.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	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	537,160	537,160	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	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	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	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at 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.
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original asset over the life of the noncurrent portion of the asset.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	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.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	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.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(8,444)	(8,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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

PacifiCorp
Attachment 1B - 2017 Tax Cuts and Jobs Act of 2017

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	0	(200,352,731)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,163)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up			(429,272,131)	(104,022,062)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) A	(57,219,315) B	(408,886,220) C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

- A Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- B Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.
- C The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs				
			Protected EDIT (RSGM)					Non-Protected EDIT					Annual Amortization (Excess) / Deficient ADIT				
			Transmission (344,474,995)		General (5,796,735)		Intangible (1,395,176)		Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT						
Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Average						
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0	D
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874)	E
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	
4.	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)	
5.	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)	
6.	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)	
7.	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)	0	0	0	(7,238,861)	(298,895,735)	(302,508,156)	
8.	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)	0	0	0	(7,238,861)	(291,648,741)	(295,269,305)	
9.	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8	(78,381)	(661,649)	0	0	0	(7,238,861)	(284,411,013)	(288,030,444)	
10.	12/31/2027	50.4	(6,834,821)	(274,165,487)	17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268)	0	0	0	(7,238,861)	(277,172,152)	(280,791,583)	
11.	12/31/2028	50.4	(6,834,821)	(267,330,666)	17.8	(325,659)	(2,097,738)	17.8	(78,381)	(504,887)	0	0	0	(7,238,861)	(269,933,291)	(273,552,722)	
12.	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)	0	0	0	(7,238,861)	(262,694,430)	(266,313,861)	
13.	12/31/2030	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)	0	0	0	(7,238,861)	(255,455,569)	(259,075,000)	
14.	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)	0	0	0	(7,238,861)	(248,216,708)	(251,836,139)	
15.	12/31/2032	50.4	(6,834,821)	(239,991,382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)	0	0	0	(7,238,861)	(240,977,847)	(244,597,278)	
16.	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)	0	0	0	(7,238,861)	(233,738,986)	(237,358,417)	
17.	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)	0	0	0	(7,238,861)	(226,500,125)	(230,119,556)	
18.	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	0	0	17.8	0	0	0	0	0	(7,013,206)	(219,486,919)	(222,993,522)	
19.	12/31/2036	50.4	(6,834,821)	(212,652,098)	0	0	0	0	0	0	0	0	0	(6,834,821)	(212,652,098)	(216,069,550)	
20.	12/31/2037	50.4	(6,834,821)	(205,817,277)	0	0	0	0	0	0	0	0	0	(6,834,821)	(205,817,277)	(209,234,688)	
21.	12/31/2038	50.4	(6,834,821)	(198,982,456)	0	0	0	0	0	0	0	0	0	(6,834,821)	(198,982,456)	(202,399,867)	
22.	12/31/2039	50.4	(6,834,821)	(192,147,635)	0	0	0	0	0	0	0	0	0	(6,834,821)	(192,147,635)	(195,565,046)	
23.	12/31/2040	50.4	(6,834,821)	(185,312,814)	0	0	0	0	0	0	0	0	0	(6,834,821)	(185,312,814)	(188,730,225)	
24.	12/31/2041	50.4	(6,834,821)	(178,477,993)	0	0	0	0	0	0	0	0	0	(6,834,821)	(178,477,993)	(181,895,404)	
25.	12/31/2042	50.4	(6,834,821)	(171,643,172)	0	0	0	0	0	0	0	0	0	(6,834,821)	(171,643,172)	(175,060,583)	
26.	12/31/2043	50.4	(6,834,821)	(164,808,351)	0	0	0	0	0	0	0	0	0	(6,834,821)	(164,808,351)	(168,225,762)	
27.	12/31/2044	50.4	(6,834,821)	(157,973,530)	0	0	0	0	0	0	0	0	0	(6,834,821)	(157,973,530)	(161,390,941)	
28.	12/31/2045	50.4	(6,834,821)	(151,138,709)	0	0	0	0	0	0	0	0	0	(6,834,821)	(151,138,709)	(154,556,120)	
29.	12/31/2046	50.4	(6,834,821)	(144,303,888)	0	0	0	0	0	0	0	0	0	(6,834,821)	(144,303,888)	(147,721,299)	
30.	12/31/2047	50.4	(6,834,821)	(137,469,067)	0	0	0	0	0	0	0	0	0	(6,834,821)	(137,469,067)	(140,886,478)	
31.	12/31/2048	50.4	(6,834,821)	(130,634,246)	0	0	0	0	0	0	0	0	0	(6,834,821)	(130,634,246)	(134,051,657)	
32.	12/31/2049	50.4	(6,834,821)	(123,799,425)	0	0	0	0	0	0	0	0	0	(6,834,821)	(123,799,425)	(127,216,836)	
33.	12/31/2050	50.4	(6,834,821)	(116,964,604)	0	0	0	0	0	0	0	0	0	(6,834,821)	(116,964,604)	(120,382,015)	
34.	12/31/2051	50.4	(6,834,821)	(110,129,783)	0	0	0	0	0	0	0	0	0	(6,834,821)	(110,129,783)	(113,547,194)	
35.	12/31/2052	50.4	(6,834,821)	(103,294,962)	0	0	0	0	0	0	0	0	0	(6,834,821)	(103,294,962)	(106,712,373)	
36.	12/31/2053	50.4	(6,834,821)	(96,460,141)	0	0	0	0	0	0	0	0	0	(6,834,821)	(96,460,141)	(99,877,552)	
37.	12/31/2054	50.4	(6,834,821)	(89,625,320)	0	0	0	0	0	0	0	0	0	(6,834,821)	(89,625,320)	(93,042,731)	
38.	12/31/2055	50.4	(6,834,821)	(82,790,499)	0	0	0	0	0	0	0	0	0	(6,834,821)	(82,790,499)	(86,207,910)	
39.	12/31/2056	50.4	(6,834,821)	(75,955,678)	0	0	0	0	0	0	0	0	0	(6,834,821)	(75,955,678)	(79,373,089)	
40.	12/31/2057	50.4	(6,834,821)	(69,120,857)	0	0	0	0	0	0	0	0	0	(6,834,821)	(69,120,857)	(72,538,268)	
41.	12/31/2058	50.4	(6,834,821)	(62,286,036)	0	0	0	0	0	0	0	0	0	(6,834,821)	(62,286,036)	(65,703,447)	
42.	12/31/2059	50.4	(6,834,821)	(55,451,215)	0	0	0	0	0	0	0	0	0	(6,834,821)	(55,451,215)	(58,868,626)	
43.	12/31/2060	50.4	(6,834,821)	(48,616,394)	0	0	0	0	0	0	0	0	0	(6,834,821)	(48,616,394)	(52,033,805)	
44.	12/31/2061	50.4	(6,834,821)	(41,781,573)	0	0	0	0	0	0	0	0	0	(6,834,821)	(41,781,573)	(45,198,984)	
45.	12/31/2062	50.4	(6,834,821)	(34,946,752)	0	0	0	0	0	0	0	0	0	(6,834,821)	(34,946,752)	(38,364,163)	
46.	12/31/2063	50.4	(6,834,821)	(28,111,931)	0	0	0	0	0	0	0	0	0	(6,834,821)	(28,111,931)	(31,529,342)	
47.	12/31/2064	50.4	(6,834,821)	(21,277,110)	0	0	0	0	0	0	0	0	0	(6,834,821)	(21,277,110)	(24,694,521)	
48.	12/31/2065	50.4	(6,834,821)	(14,442,289)	0	0	0	0	0	0	0	0	0	(6,834,821)	(14,442,289)	(17,859,700)	
49.	12/31/2066	50.4	(6,834,821)	(7,607,468)	0	0	0	0	0	0	0	0	0	(6,834,821)	(7,607,468)	(11,024,879)	
50.	12/31/2067	50.4	(6,834,821)	(772,647)	0	0	0	0	0	0	0	0	0	(6,834,821)	(772,647)	(4,190,058)	
51.	12/31/2068	50.4	(772,647)	0	0	0	0	0	0	0	0	0	0	(772,647)	0	(386,324)	

- D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.
- E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	148,291,559		
Possessory taxes	497,828		
1 Total Plant Related	148,789,387	27.2273%	40,511,363
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4145%	0
Other Included		Net Plant Allocator	
Annual Report	76,984		
3 Total Other Included	76,984	27.2273%	20,961
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371		<u>40,532,324</u>
Currently Excluded			
Local Franchise	33,375,023		
Montana Energy License	228,670		
Montana Wholesale Energy	162,925		
Idaho Generation Tax (KWh)	58,058		
Oregon Department of Energy	1,611,450		
Wyoming Wind Generation Tax	2,050,814		
Washington Public Utility Tax	12,517,338		
Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5 Subtotal Excluded Taxes	50,270,655		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
Total Other Taxes			
7 114.14c	199,137,026		
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.

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		<i>detail below</i>	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue		Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	89,383,184

Detail for selected items above

Miscellaneous General Revenues

Rents - General	131,256
One Utah Center and North Temple office subleases	672,664
Parking Rent: Lloyd Center, Portland, Oregon	1,117,440
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	(1,500)
Total Miscellaneous General Revenue	1,919,860
Wages & Salary Allocator	8.41%
Total Allocated Miscellaneous General Revenue	161,547

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			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	318,327,206
B	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))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	282,949,848

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(745,681)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(988,791)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			64,176,955
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				35,377,359

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant In Service						
1	December	206.58b	Footnotes	Year 2018	Balance 6,353,044,990	-
2	January	Monthly Balances		2019	6,382,517,910	
3	February	Monthly Balances		2019	6,395,075,643	
4	March	Monthly Balances		2019	6,422,160,076	
5	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
7	June	Monthly Balances		2019	6,446,904,302	
8	July	Monthly Balances		2019	6,457,267,789	
9	August	Monthly Balances		2019	6,459,718,800	
10	September	Monthly Balances		2019	6,464,387,691	
11	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.56g		2019	6,478,620,090	
14	Transmission Plant In Service	(sum lines 1-13) /13	(Note M)	True-Up	6,436,346,561	Appendix A input
Calculation of Distribution Plant In Service						
15	December	206.75b		Year 2018	Balance 7,017,942,816	-
16	January	Monthly Balances		2019	7,040,503,650	
17	February	Monthly Balances		2019	7,057,601,913	
18	March	Monthly Balances		2019	7,075,349,163	
19	April	Monthly Balances		2019	7,093,346,892	
20	May	Monthly Balances		2019	7,117,529,665	
21	June	Monthly Balances		2019	7,138,586,565	
22	July	Monthly Balances		2019	7,162,720,373	
23	August	Monthly Balances		2019	7,181,341,253	
24	September	Monthly Balances		2019	7,204,927,157	
25	October	Monthly Balances		2019	7,233,755,772	
26	November	Monthly Balances		2019	7,257,042,176	
27	December	206.75g		2019	7,295,300,652	
28	Distribution Plant In Service	(sum lines 15-27) /13		True-Up	7,144,303,698	-
Calculation of Intangible Plant In Service						
29	December	204.5b		Year 2018	Balance 970,432,021	-
30	December	204.5g		2019	1,015,882,796	-
31	Intangible Plant In Service	(sum lines 29 & 30) /2	(Note N)	True-Up	993,157,408	Appendix A input
Calculation of General Plant In Service						
32	December	206.99b		Year 2018	Balance 1,274,442,961	-
33	December	207.99g		2019	1,287,632,918	-
34	General Plant In Service	(sum lines 32 & 33) /2	(Note N)	True-Up	1,281,037,939	Appendix A input
Calculation of Production Plant In Service						
35	December	204.46b		Year 2018	Balance 12,454,178,186	-
36	January	Monthly Balances		2019	12,397,051,849	
37	February	Monthly Balances		2019	12,397,545,132	
38	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
40	May	Monthly Balances		2019	12,436,193,972	
41	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
44	September	Monthly Balances		2019	12,408,860,367	
45	October	Monthly Balances		2019	12,394,905,600	
46	November	Monthly Balances		2019	12,409,756,392	
47	December	204.46g		2019	12,370,876,825	
48	Production Plant In Service	(sum lines 35-47) /13		True-Up	12,413,183,383	-
49	Electric Plant Sold	207.102g			0	-
6	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-Up	28,268,028,991	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year 2018	Balance 1,768,531,625	-
52	January	Monthly Balances		2019	1,774,729,573	
53	February	Monthly Balances		2019	1,782,515,762	
54	March	Monthly Balances		2019	1,790,562,280	
55	April	Monthly Balances		2019	1,798,970,618	
56	May	Monthly Balances		2019	1,807,203,295	
57	June	Monthly Balances		2019	1,813,309,737	
58	July	Monthly Balances		2019	1,821,620,513	
59	August	Monthly Balances		2019	1,829,599,499	
60	September	Monthly Balances		2019	1,837,582,020	
61	October	Monthly Balances		2019	1,846,106,986	
62	November	Monthly Balances		2019	1,855,006,768	
63	December	219.25c		2019	1,863,152,998	
64	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-Up	1,814,630,128	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c		Year 2018	Balance 2,847,150,664	-

66	January	Monthly Balances	2019	2,852,878,569	
67	February	Monthly Balances	2019	2,857,929,658	
68	March	Monthly Balances	2019	2,864,040,932	
69	April	Monthly Balances	2019	2,867,950,469	
70	May	Monthly Balances	2019	2,874,196,116	
71	June	Monthly Balances	2019	2,880,985,998	
72	July	Monthly Balances	2019	2,888,465,826	
73	August	Monthly Balances	2019	2,895,368,802	
74	September	Monthly Balances	2019	2,902,472,457	
75	October	Monthly Balances	2019	2,910,787,593	
76	November	Monthly Balances	2019	2,918,554,464	
77	December	219.26c	2019	2,925,945,710	-
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13	True-Up	2,883,594,404	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2018	614,571,347	-
80	December	200.21c	2019	652,942,422	-
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N) True-Up	633,756,885	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2018	482,727,327	-
83	December	219.28c	2019	493,756,071	-
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N) True-Up	488,241,699	Appendix A input
Calculation of Production Accumulated Depreciation					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2018	5,141,626,787	
86	January	Monthly Balances	2019	5,117,218,059	
87	February	Monthly Balances	2019	5,147,918,488	
88	March	Monthly Balances	2019	5,176,143,454	
89	April	Monthly Balances	2019	5,207,980,256	
90	May	Monthly Balances	2019	5,237,207,898	
91	June	Monthly Balances	2019	5,266,172,294	
92	July	Monthly Balances	2019	5,285,654,749	
93	August	Monthly Balances	2019	5,318,526,551	
94	September	Monthly Balances	2019	5,027,950,439	
95	October	Monthly Balances	2019	4,961,041,697	
96	November	Monthly Balances	2019	4,910,885,543	
97	December	219.20 through 219.24	2019	4,731,395,492	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13	True-Up	5,116,901,670	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M) True-Up	10,303,267,901	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	True-Up	10,937,024,786	

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 Current Year 227.16c	0 0	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 Current Year 227.5c	161,139,297 162,913,741	162,026,519	beg-of-year and end-of-year average
		(Note N) Appendix A input True-Up			
45	Transmission Materials & Supplies	Prior Year 227.8c Current Year 227.8c	786,256 852,235	819,246	beg-of-year and end-of-year average
		(Note N) Appendix A input True-Up			

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	(2,738,724)		Net Plant Allocator		
					27.23%	(745,681)	
	Rate Base Adjustment Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Current beg of year balance 266 footnotes Current end of year balance 266 footnotes	98,034 63,459				
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base	Average	80,747		27.23%	21,985	(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
Land Held for Future Use							
		Prior Year	214,47d	26,415,220	3,657,634	22,757,686	Detail for transmission-related value on Attachment 1;
		Current Year	214,47d	25,890,060	3,657,634	22,232,526	Detail for transmission-related value on Attachment 1;
23		(Notes B & L) Appendix A input	True-Up		3,657,634		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	25,000		25,000	
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000		33,000	
	Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983		
	National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	86,000		86,000	
	National Joint Utilities Notification System	component of 335 Ln 1b	11,813	11,813		
	North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231		
	Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
	Northwest Hydroelectric Associator	component of 335 Ln 1b	1,200		1,200	
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449		83,449	
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
	Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,000		10,000	
	The National Hydropower Association, Inc	component of 335 Ln 1b	34,350		34,350	
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	25,685		25,685	
	Page 335, Line 1 Subtotal		1,376,461			
	Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions); Lines 9 - 31	Page 335, Lines 9 - 31	229,848		229,848	
	Other (Individually less than \$5,000)	Page 335, Line 32	137,596		137,596	
	Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
	Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
	General: Other	Page 335, Line 44	20		20	
63	Total	(Note C) Appendix A input			717,771	
PBOP						
	Fixed PBOP expense	Annual Update Informational Filing			1,306,656	
	Actual PBOP expense	Attachment 17			1,306,656	
58	Adjusted total (Current year actual)	Appendix A input	True-Up		0	Authorized Filled Expense minus Actual Expense
Property Insurance						
	Property Insurance Account 924		323,185b		4,737,084	
70	Total	(Note F) Appendix A input			4,737,084	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G					Appendix A input		
Specific Transmission related Regulatory Expense:							
	Federal Energy Regulatory Commission						
	Annual Fee		350,37d	2,468,009	2,468,009		
	Annual Fee - hydro		350,38d	2,658,529		2,658,529	
	Transmission Rate Case		350,39d	245,707	245,707		
	Other Regulatory		350,40d	3,237,297	772,371	2,464,927	
67	Total	sum		8,609,543	3,486,087	5,123,456	

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G					Appendix A input		
68	General Advertising Exp Account 930.1 - Safety-related Advertising		323.191b	55,028	0	55,028	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	55,028	0	55,028 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	218,366,626	(330,740)	218,035,886
	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	7,813,567		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,026,556	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

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	2,410,365	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 (19,216,248)
		Current Year (88,187,062)
50	Network Upgrade Balance (Note N)	Appendix A input True-Up (53,701,655)
		beg-of-year and end-of-year average

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total
Transmission Plant		
	Depreciation expense (403) (Note H)	336.7b 112,507,659
	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 112,507,659 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 42,404,362
	Amortization of limited term electric plant (404) (Note H)	336.10d 706,273
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 43,110,635 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 48,671,914
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 48,671,914 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector		
61	Total	sum 0 Appendix A Input

PacifiCorp
Attachment 6 - Estimate and Reconciliation Worksheet

Instruction Summary

Step	Month	Year	Action
1	April	Year 2	TO populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010)
2	April	Year 2	TO estimate all transmission Cap Adds and CWP for Year 2 weighted based on Months expected to be in service in Year 2 (e.g., 2011)
3	April	Year 2	TO add weighted Cap Adds to plant in service in Formula
4	May	Year 2	Post results of Step 3
5	June	Year 2	Results of Step 3 go into effect for the Rate Year 1 (e.g., June 1, 2011 - May 31, 2012)
6	April	Year 3	TO populate the formula with Year 2 data from FERC Form No. 1 for Year 2 (e.g., 2011)
7	April	Year 3	Reconciliation - actual data
8	April	Year 3	TO estimate Cap Adds and 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 populate the formula with Year 1 data from FERC Form No. 1 data for Year 1 (e.g., 2010) \$ - Rev Req based on Year 1 data Must run Appendix A to get this number (without inputs in lines 16 or 34 of Appendix A)
2	April	Year 2	TO estimate all transmission Cap Adds and 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	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			(K)	(M)	(N)	(O)	(P)	(Q)	
	Monthly Additions	Weighting	Other Transmission PIS Amount (A x L)	Energy Gateway Amount (J x L)	Other Transmission PIS (M / 13)	Energy Gateway (N / 13)	Transmission CWP Amount (K x L)	Transmission CWP (R / 13)	Input Total										
CWP Balance	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-
Dec (prior year)	-	-	-	-	-	-	-	-	-	-	-	12	-	-	-	-	-	-	-
Jan	-	-	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-	-
Feb	-	-	-	-	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-
Mar	-	-	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-	-
Apr	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-
May	-	-	-	-	-	-	-	-	-	-	-	7	-	-	-	-	-	-	-
Jun	-	-	-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	-	-
Jul	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-	-	-
Aug	-	-	-	-	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-
Sep	-	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-
Oct	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	-	-	-	-
Nov	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-
Dec	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

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

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

Not for true-up
Not for true-up

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 - 2019

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%	0.00%	85,283.36	2.03%	74,314.75	1.98%	0.00%	4,867.64	1.17%			
14	390	Structures and Improvements	87,171,037.64	1.86%	13,110,670.03	2.52%	4,105,081.80	1.71%	95,661,319.54	1.53%	15,142,923.85	1.95%	385,400.84	1.51%	13,322,986.05	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	16,350,779.83	3.59%	1,658,608.96	4.21%	351,499.43	3.83%	8,648,066.24	3.42%	1,779,536.14	4.66%	118,617.87	1.93%	514,153.35	3.17%	
25	302	Franchises and Consents															6.70%
26	303	Miscellaneous Intangible Plant															4.83%
27	390.1	Leasehold Improvements - Gen															3.97%

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 the monthly transmission composite depreciation rate.
- 7 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 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	f13	f14	f15	f16	f17	f18	f19	f20	f	
Customer Class	PacifiCorp NPS	BPA Yakama NFO	BPA Cayley NFO	BPA Clarke PUD NFO	BPA Benton REA NFO	BPA Oregon Wind NFO	BPA CEC NFO	Ti-State NFO	Colpine Energy Solutions LLC NFO	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA NFO	Avangrid Renewables, LLC NFO	Exelon NFO	BPA South East Idaho NFO	BPA Idaho Falls NFO	3 Phases Renewables, Inc. NFO	NTUA NFO	BPA SVEC NFO	BPA West Extension NFO	Total NFO	
RS / SA	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975			
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86	-	0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00	585		
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04	-	0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00	531		
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-	-	28.77	0.27	252.54	87.78	0.03	2.34	2.00	507		
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27	-	28.80	0.82	194.94	50.35	0.04	1.87	2.00	398		
May	7,710	6.05	2.92	11.43	0.21	-	-	15.49	18.47	8.05	34.52	0.54	2.13	29.78	1.42	118.40	70.76	0.05	1.77	2.00	324		
Jun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03	0.06	1.93	2.00	393		
Jul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02	0.08	2.61	2.00	446		
Aug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60	0.11	2.51	2.00	427		
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15	30.60	0.60	133.63	84.94	0.08	2.05	2.00	372		
Oct	7,694	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97	0.04	1.99	2.00	429		
Nov	7,882	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01	-	30.45	0.53	224.95	74.50	0.04	2.20	2.00	452		
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514	
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	35.79	7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,381	
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449	

Other Service					
j1	j2	j3	j4	j5	j
Western Area Power Administration OS	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS	Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	399		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736	-	12,114
514	92	92	311	-	1,010

		OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																										
Column	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26	g	
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No. 1	Powerex	NextEra	Slate of SD	Sacramento Municipal Utility District	Salt River Project	People's Utility District	Evergreen Biopow.	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enrgi Renewable Energy	Total LTP
Class RS / SA	LTP Various	LTP SA 67	LTP SA 179	LTP SA 656	LTP SA 212	LTP SA 895	LTP SA 568	LTP SA 169	LTP SA 733	LTP SA 779	LTP SA 863	LTP SA 809	LTP SA 899	LTP SA 90	LTP SA 874	LTP SA 966	LTP SA 965	LTP SA 605	LTP SA 868	LTP SA 700	LTP SA 701	LTP SA 702	LTP SA 748	LTP SA 749	LTP SA 881	LTP SA 873		
Jan	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Feb	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
April	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
May	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Jun	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,766
Jul	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Aug	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Sept	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Oct	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Nov	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	600	1,800	600	80	44,338
Avg 12CP	2,486	50	18	56	21	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	100	50	150	50	7	3,695

Total Network & OS	1% growth	Behind the Meter	Total Network Load
10,013	10,115	222	10,337
9,783	9,883	217	10,101
9,209	9,304	253	9,557
8,385	8,471	204	8,677
8,975	9,067	184	9,250
10,983	11,095	226	11,321
12,229	12,353	172	12,526
13,070	12,193	192	12,365
11,008	11,121	212	11,333
8,875	8,965	191	9,156
9,133	9,227	263	9,490
9,792	9,892	234	10,126
120,455	121,686	2,572	124,258
10,038	10,140	214	10,355

Divisor
Network + OS + LTP
13,971
13,735
13,191
12,311
12,884
15,087
16,288
16,147
15,097
12,922
13,164
13,800
168,596
14,050

PacifiCorp
Attachment 9a1 - Load (Current Year)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	562
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	1.10	0.24	31.21	0.70	176.91	68.05	0.07	1.87	-	384
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	407
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324	-	943
Feb	7	8:00	383	64	81	340	-	868
March	4	8:00	314	33	58	320	-	724
April	10	8:00	338	18	60	290	-	706
May	13	18:00	405	32	99	295	-	831
Jun	28	18:00	617	95	121	317	-	1,150
Jul	22	17:00	772	151	148	318	-	1,389
Aug	5	17:00	805	152	87	318	-	1,363
Sept	5	17:00	758	166	93	288	-	1,305
Oct	30	8:00	384	44	69	334	-	831
Nov	26	18:00	431	48	74	299	-	852
Dec	17	18:00	464	60	85	314	-	924
Total			6,080	927	1,123	3,757	-	11,887

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2018

Column			OATT (Part III - Network Service)																				
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	Total NFO
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	-	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	-	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	-	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	-	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	-	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	-	5,148.52

Column			Other Service						
Customer Class	RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
				UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263		
Jan	2	18:00	350	74	40	352	-	-	816
Feb	23	8:00	402	69	67	282	-	-	820
March	6	8:00	392	57	77	269	-	-	794
April	3	8:00	392	46	57	237	-	-	731
May	24	17:00	534	74	90	281	-	-	980
Jun	27	17:00	762	159	135	303	-	-	1,359
Jul	16	17:00	846	159	139	316	-	-	1,459
Aug	9	16:00	767	118	132	351	-	-	1,369
Sept	7	17:00	693	149	111	292	-	-	1,245
Oct	2	13:00	420	138	133	266	-	-	956
Nov	20	8:00	372	68	55	325	-	-	820
Dec	6	18:00	440	77	75	339	-	-	931
Total			6,370	1,188	1,109	3,613	-	-	12,281

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
2017

Column			OATT (Part III - Network Service)																		
Customer	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f
				PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	Total NFO
				NFS (see note)	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 895	NFO SA 943	NFO SA 746	NFO SA 747	
Jan	6	8		9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19		8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8		7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8		7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17		8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17		9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17		10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17		10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17		9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8		7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18		7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18		8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total				103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2019

Column			OATT Part III - Network Service																				Total	
Class	RS / SA	Day	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	f	
		Time	PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls	3 Phases Renewables Inc.	NTUA	BPA Airport Solar	Total NFO	
			NFS	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 742	NFO SA 943	NFO SA 746	NFO SA 747	NFO SA 876	NFO SA 894	NFO SA 836	Total	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	593,570	
Feb	7	8:00	8,604	7.48	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	561,993	
March	4	8:00	8,216	7.24	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562,222	
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	68.05	0.07	1.87	-	384,428	
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338,163	
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	406,798	
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	470,671	
Aug	5	17:00	10,200	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	164.87	106.80	0.18	2.42	-	430,924	
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	408,906	
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	299.06	92.90	0.07	2.49	-	557,183	
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481,991	
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	510,765	
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	5,707	
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476	

Other Service				
j1	j2	j3	j4	j5
Western Area Power Administration				
UAMPS	UMPA	Deseret	OS	Total OS
OS RS 297	OS RS 637	OS RS 280	OS RS 262/263	
408	64	148	324	943
383	64	81	340	868
314	33	58	320	724
338	18	60	290	706
405	32	99	295	831
617	95	121	317	1,150
772	151	148	318	1,389
805	152	87	318	1,363
758	166	93	288	1,305
384	44	69	334	831
431	48	74	299	852
464	60	85	314	924
6,080	927	1,123	3,757	11,887
507	77	94	313	990.57

Column			OATT Part II Long Term Firm Point-to-Point Transmission Service																											Total LTP		
Class	RS / SA	Day	q1	q2	q3	q4	q5	q6	q7	q8	q9	q10	q11	q12	q13	q14	q15	q16	q17	q18	q19	q20	q21	q22	q23	q24	q25	q26	q27	q		
		Time	PacifiCorp	Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Uillii District	Clatskanie Peoples Uillii District	Clatskanie Peoples Uillii District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYG)	Powerex	NextEra	Slate of SD	Sacramento Municipal	Salt River Project	EWEB	Garrett Solar	Obsidian	Obsidian	Losses								
			LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	Total LTP	
Jan	2	18:00	2,446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
Feb	23	8:00	2,446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
March	3	8:00	2,446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
April	10	17:00	2,446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	-	129	3,570
May	24	17:00	2,446	30	50	18	56	50	13	3	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	-	129	3,570
Jun	27	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Jul	16	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Aug	9	16:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Sept	7	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Oct	2	13:00	2,541	30	50	18	56	50	13	-	2	10	50	11	80	100	100	100	100	50	150	80	4	19	25	25	-	-	10	-	135	3,709
Nov	20	8:00	2,446	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	10	50	131	3,629
Dec	4	18:00	2,446	30	50	18	56	50	13	-	2	10	-	-	11	80	100	100	100	50	150	99	4	19	25	25	10	-	-	50	131	3,629
Total			29,527	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542		
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628		

Total Network & OS	Behind the Meter	Total Network Load	Network + OS + LTP
9,770	237	10,007	13,551
10,034	186	10,220	13,764
9,504	192	9,696	13,240
8,258	196	8,454	12,024
8,480	185	8,666	12,235
10,238	197	10,435	14,136
12,193	103	12,296	15,997
12,074	93	12,167	15,809
11,435	180	11,615	15,316
9,663	191	9,854	13,562
9,415	234	9,649	13,278
9,933	234	10,168	13,796
120,938	2,231	123,168	166,710
10,078	186	10,264	13,893

Divisor

PacifiCorp
Attachment 10 - Accumulated Amortization of Plant in Service

Plant in Service - Accumulated Amortization Detail

FERC Account	Account Number	Description	Balance
1110000	146140	A/Amort-Soft Dev	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
Attachment 5 input: Total Accumulated Amortization			(652,942,422)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category	2018 Year-end Balance	2019 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,105,196	\$ 3,633,108	\$ 2,869,152			\$ 2,869,152	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,068,113	\$ 2,203,885	\$ 2,635,999			\$ 2,635,999	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 364,355	\$ 496,419	\$ 430,387	\$ 430,387			
	132045	Prepaid Workers Compensation	Labor-related	\$ 152,361	\$ 138,751	\$ 145,556				\$ 145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 91,461	\$ 58,203	\$ 74,832				\$ 74,832
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,011,465	\$ 13,406,626	\$ 13,209,045			\$ 13,209,045	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ -	\$ -	\$ -			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 861,755	\$ 749,695	\$ 805,725	\$ 805,725			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 591,742	\$ 594,320	\$ 593,031	\$ 593,031			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 5,060,826	\$ 12,638,215	\$ 8,849,521	\$ 8,849,521			
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 1,702,640	\$ 5,643,997	\$ 3,673,318	\$ 3,673,318			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 44,125	\$ 42,760	\$ 43,442			\$ 43,442	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132580	Prepaid Seven Mile I	Other	\$ -	\$ 210,909	\$ 105,454	\$ 105,454			
	132581	Prepaid Seven Mile II	Other	\$ -	\$ 41,543	\$ 20,771	\$ 20,771			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,458,826	\$ 1,113,352	\$ 1,286,089	\$ 1,286,089			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 161,250	\$ -	\$ 80,625	\$ 80,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 26,000	\$ 20,000	\$ 23,000	\$ 23,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132704	Prepaid Leaning Juniper	Other	\$ -	\$ -	\$ -	\$ -			
	132705	Prepaid Pole Contact Rental	Other	\$ 326,145	\$ 324,730	\$ 325,437	\$ 325,437			
	132740	Prepaid O&M - Wind	Other	\$ 49,227	\$ 96,134	\$ 72,680	\$ 72,680			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 327,259	\$ 163,629				\$ 163,629
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,561,463	\$ 1,686,356	\$ 1,623,910				\$ 1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,062,379	\$ 1,010,288	\$ 1,036,333	\$ 1,036,333			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,139,868	\$ 3,104,333	\$ 3,122,101	\$ 3,122,101			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 321,814	\$ 361,935	\$ 341,875	\$ 341,875			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,673,044	\$ 10,500,249	\$ 9,586,647				\$ 9,586,647
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (79,023)	\$ (57,950)	\$ (68,486)			\$ (68,486)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (874,500)	\$ (1,585,645)	\$ (1,230,073)	\$ (1,230,073)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 953,523	\$ 1,643,595	\$ 1,298,559	\$ 1,298,559			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,586,030	\$ 2,531,871	\$ 2,558,950	\$ 2,558,950			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 16,625	\$ 66,625	\$ 41,625	\$ 41,625			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 48,020,659	\$ 62,585,510	\$ 55,303,084	\$ 24,976,692	\$ -	\$ 18,731,819	\$ 11,594,573

Allocator	0.000%	100.000%	27.227%	8.415%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 5,100,172	\$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,075,798

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

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

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

PacifiCorp
Attachment 13 - Revenue Credit Detail

Revenue Credit Detail

Other Service (OS) contracts

As Filed
1=Revenue credit
0=Denominator
Treatment

Description	Revenue	MW	Treatment
Arizona Public Service RS 436	n/a	0.0	0
BPA: GTA West RS 237	4,430,767	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	184,442	n/a	1
Deseret RS 280	0	94.0	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Short-term firm

PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm

PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	
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	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289	
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227	
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176	
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996	
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168	
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604	
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,744	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475	
112	13-month average	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932	
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230	
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78
Attachment 5 input: Total PBOP		1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The decrease in expense in 2019 as compared to
2018 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

PACIFICORP

Enclosure 4

Projection variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
			2019 Form 1 data	Projection
Allocators				
Wages & Salary Allocation Factor				
1		354.21b		26,859,544
2		354.28b		362,000,992
3		354.27b		42,795,683
4		(Line 2 - Line 3)		319,205,309
5		(Line 1 / Line 4)		8.4145%
Plant Allocation Factors				
6	(Note M)	Attachment 5		28,448,313,271
7	(Note M)	Attachment 5		10,014,250,271
8	(Note N)	Attachment 5		652,942,422
9		(Line 7 + 8)		10,667,192,694
10		(Line 6 - Line 9)		17,781,120,577
11		(Line 24 - Line 23)		7,021,781,505
12		(Line 11 / Line 6)		24.6826%
13		(Line 32 - Line 23)		5,062,139,515
14		(Line 13 / Line 10)		28.4692%

Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5		6,478,620,080
16	(Notes A & P)	Attachment 6		349,332,000
17		(Line 15 + Line 16)		6,827,952,079
18	(Note N)	Attachment 5		1,287,632,918
19	(Note N)	Attachment 5		1,015,882,796
20		(Line 18 + Line 19)		2,303,515,714
21		(Line 5)		8.4145%
22		(Line 20 * Line 21)		193,829,426
23	(Notes B & L)	Attachment 5		3,657,534
24		(Line 17 + Line 22 + Line 23)		7,025,439,039

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
26,690,861	168,683	0.63%
351,120,432	10,880,560	3.10%
43,863,713	(1,068,030)	-2.43%
307,256,719	11,948,590	3.89%
8.6868%	-0.2723%	-3.13%
28,070,040,964	378,272,307	1.35%
10,240,036,403	(225,786,131)	-2.20%
614,571,347	38,371,075	6.24%
10,854,607,750	(187,415,056)	-1.73%
17,215,433,214	565,687,363	3.29%
6,639,809,907	381,971,598	5.75%
23.6544%	1.0282%	4.35%
4,775,957,840	286,181,675	5.99%
27.7423%	0.7269%	2.62%
6,353,044,980	125,575,099	1.98%
91,756,511	257,575,489	280.72%
6,444,801,491	383,150,588	5.95%
1,274,442,961	13,189,956	1.03%
970,432,021	45,450,775	4.68%
2,244,874,982	58,640,732	2.61%
8.6868%		
195,008,416	(1,178,991)	-0.60%
3,657,534	0	0.00%
6,643,467,441	381,971,598	5.75%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection		2019 Projection (as-filed)		
			2019 Form 1 data	Projection	2018 Form 1 data	Absolute change	Percent change
					2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Accumulated Depreciation and Amortization							
25		Attachment 5		1,863,152,998	1,768,531,625	94,621,373	5.35%
26	(Note M)			493,756,071	482,727,327	11,028,744	2.28%
27	(Note N)	Attachment 5		652,942,422	614,571,347	38,371,075	6.24%
28	(Note N)	(Line 8)		1,146,698,494	1,097,298,674	49,399,820	4.50%
29		(Line 26 + 27)		8.4145%	8.6868%		
30		(Line 5)		96,488,992	95,320,442	1,168,550	1.23%
30		(Line 28 * Line 29)					
31		(Line 25 + Line 30)		1,959,641,990	1,863,852,067	95,789,923	5.14%
31							
32		(Line 24 - Line 31)		5,065,797,049	4,779,615,374	286,181,675	5.99%
32							
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33		Attachment 1A		(758,881,055)	(1,156,174,182)	397,293,127	34.36%
33b		Attachment 1B		(387,913,747)	0	(387,913,747)	n/m
CWIP for Incentive Transmission Projects							
34	(Note O)	Attachment 6		0	0	0	n/m
ITC Adjustment							
35		Attachment 5		(22,988)	(34,151)	11,163	32.69%
Unfunded Reserves							
36		Attachment 16		(12,697,653)	(8,980,880)	(3,716,774)	-41.39%
Prepayments							
37	(Note K & N)	Attachment 11		6,308,421	6,119,750	188,672	3.08%
Abandoned Plant							
38	(Note O)			0	0	0	n/m
Materials and Supplies							
39	(Note N)	Attachment 5		0	0	0	n/m
40		(Line 5)		8.4145%	8.6868%	(0)	-3.13%
41		(Line 39 * Line 40)		0	0	0	n/m
42	(Note N)	Attachment 5		162,913,741	161,139,297	1,774,444	1.10%
43		(Line 5)		8.4145%	8.6868%		
44		(Line 42 * Line 43)		13,708,384	13,997,893	(289,509)	-2.07%
45	(Note N)	Attachment 5		852,235	786,256	65,979	8.39%
46		(Line 41 + Line 44 + Line 45)		14,560,619	14,784,149	(223,530)	-1.51%
Cash Working Capital							
47		(Line 75)		72,950,728	73,481,283	(530,555)	-0.72%
48	(Note S)	Zero		0.0%	0.0%		
49		(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	(Note N)	Attachment 5		(88,187,062)	(19,216,248)	(68,970,815)	-358.92%
51		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,226,833,465)	(1,163,501,561)	(63,331,904)	-5.44%
52		(Line 32 + Line 51)		3,838,963,584	3,616,113,813	222,849,772	6.16%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
			2019 Form 1 data	Projection
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	218,035,886	
54		Attachment 5	11,026,556	
55		Attachment 5	145,825,268	
56		(Lines 53 - 55)	61,184,062	
Allocated Administrative & General Expenses				
57		323.197b	115,628,648	
58		Attachment 5	0	
59	(Note H)	323.185b	4,737,084	
60		Attachment 5	0	
61		323.189b	25,605,836	
62	(Note D)	323.191b	55,028	
63	(Note C)	Attachment 5	717,771	
64		(Line 57 - Sum (Lines 58 to 63))	84,512,929	
65		(Line 5)	8.4145%	
66		(Line 64 * Line 65)	7,111,344	
Directly Assigned A&G				
67		Attachment 5	3,486,087	
68	(Note E)	Attachment 5	0	
69		(Line 67 + Line 68)	3,486,087	
70		Attachment 5	4,737,084	
71	(Note F)	Attachment 5	0	
72		(Line 70 + Line 71)	4,737,084	
73		(Line 12)	24.6826%	
74		(Line 72 * Line 73)	1,169,235	
75		(Lines 56 + 66 + 69 + 74)	72,950,728	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	112,507,659	
77	(Note H)	Attachment 5	43,110,635	
78	(Note H)	Attachment 5	48,671,914	
79		(Line 77 + Line 78)	91,782,549	
80		(Line 5)	8.4145%	
81		(Line 79 * Line 80)	7,723,046	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	120,230,705	
Taxes Other Than Income				
84		Attachment 2	42,381,038	
85		(Line 84)	42,381,038	

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
206,347,430	11,688,456	5.66%
10,587,401	439,155	4.15%
135,021,597	10,803,671	8.00%
60,738,432	445,630	0.73%
130,380,347	(14,751,699)	-11.31%
0	0	n/m
5,203,260	(466,176)	-8.96%
0	0	n/m
22,484,361	3,121,475	13.88%
580	54,448	9387.59%
723,877	(6,107)	-0.84%
101,968,269	(17,455,339)	-17.12%
8.6868%		
8,857,808	(1,746,464)	-19.72%
2,654,241	831,845	31.34%
0	0	n/m
2,654,241	831,845	31.34%
5,203,260	(466,176)	-8.96%
0	0	n/m
5,203,260	(466,176)	-8.96%
23.6544%		
1,230,802	(61,567)	-5.00%
73,481,283	(530,555)	-0.72%
109,403,638	3,104,021	2.84%
42,630,355	480,280	1.13%
45,503,823	3,168,091	6.96%
88,134,178	3,648,371	4.14%
8.6868%		
7,656,064	66,982	0.87%
0	0	n/m
117,059,702	3,171,003	2.71%
41,949,222	431,816	1.03%
41,949,222	431,816	1.03%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
			2019 Form 1 data	Projection
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14		7,451,428,846
87	Less Account 222 Reacquired Bonds	Attachment 14		0
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14		0
89	Account 224 Other Long-term Debt	Attachment 14		0
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89		7,451,428,846
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14		13,080,345
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14		33,427,807
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14		4,262,741
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14		30,509
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14		0
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95		7,400,688,463
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14		369,853,259
98	Less Hedging Expense	(Note R) Attachment 14		0
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14		3,892,240
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14		583,695
101	Less Account 429 Amortized Premium	(Note T) Attachment 14		11,026
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14		0
103	Total Long Term Debt Cost	Sum Lines 97 through 102		374,318,168
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued	Attachment 14		2,397,600
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14		0
106	Account 207 Premium on Preferred Stock	Attachment 14		0
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14		0
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14		0
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14		0
110	Total Preferred Stock	Sum Lines 104 through 109		2,397,600
111	Preferred Dividend	Attachment 14	(Enter positive)	161,902
Common Stock				
112	Proprietary Capital	Attachment 14		8,083,782,146
113	Less: Total Preferred Stock	(Line 110)		2,397,600
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14		117,471,234
115	Less: Account 219	Attachment 14		(12,642,903)
116	Total Common Stock	Sum Lines 112 through 115		7,976,556,215

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
7,008,059,615	443,369,231	6.33%
0	0	n/m
0	0	n/m
0	0	n/m
7,008,059,615	443,369,231	6.33%
10,580,201	2,500,144	23.63%
27,702,524	5,725,283	20.67%
4,847,332	(584,592)	-12.06%
41,535	(11,026)	-26.55%
0	0	n/m
6,964,971,093	435,717,369	6.26%
358,695,455	11,157,804	3.11%
0	0	n/m
4,027,405	(135,164)	-3.36%
584,922	(1,227)	-0.21%
11,026	0	0.00%
0	0	n/m
363,296,756	11,021,412	3.03%
2,397,600	0	0.00%
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,620,310,434	463,471,712	6.08%
2,397,600	0	0.00%
101,567,260	15,903,974	15.66%
(14,769,239)	2,126,336	14.40%
7,531,114,813	445,441,402	5.91%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection		2019 Projection (as-filed)		
				2019 Form 1 data	Projection	2018 Form 1 data	Absolute change	Percent change
						2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%		48.19%	0.10%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%		0.02%	0.00%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%		51.79%	-0.10%
<hr/>								
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%		5.22%	-0.16%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%		6.75%	0.00%
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%		9.80%	
<hr/>								
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%		2.51%	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%		0.00%	
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%		5.08%	
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%		7.59%	-0.08%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	288,288,061		274,475,500	13,812,560 5.03%
<hr/>								
Composite Income Taxes								
Income Tax Rates								
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%		21.00%	0.00%
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%		4.54%	0.00%
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%		0.00%	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%		24.587%	
132	T / (1-T)				32.602%		32.602%	
<hr/>								
ITC Adjustment								
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(779,692)		(874,442)	94,749 10.84%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(1,033,891)		(1,159,531)	125,640 10.84%
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1-(Line 123 / Line 126))]	63,418,899		59,849,605	3,569,294 5.96%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)		0	(20,973,074) n/m
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(27,810,806)		0	(27,810,806) n/m
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	34,574,202		58,690,074	(24,115,872) -41.09%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection		2019 Projection (as-filed)		
			2019 Form 1 data	Projection	2018 Form 1 data	Absolute change	Percent change
					2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	5,065,797,049		4,779,615,374	286,181,675	5.99%
138	Total Adjustment to Rate Base	(Line 51)	(1,226,833,465)		(1,163,501,561)	(63,331,904)	-5.44%
139	Rate Base	(Line 52)	3,838,963,584		3,616,113,813	222,849,772	6.16%
140	Total Transmission O&M	(Line 75)	72,950,728		73,481,283	(530,555)	-0.72%
141	Total Transmission Depreciation & Amortization	(Line 83)	120,230,705		117,059,702	3,171,003	2.71%
142	Taxes Other than Income	(Line 85)	42,381,038		41,949,222	431,816	1.03%
143	Investment Return	(Line 127)	288,288,061		274,475,500	13,812,560	5.03%
144	Income Taxes	(Line 136)	34,574,202		58,690,074	(24,115,872)	-41.09%
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	558,424,734		565,655,781	(7,231,048)	-1.28%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	6,478,620,080		6,353,044,980	125,575,099	1.98%
147	Excluded Transmission Facilities	(Note J) Attachment 15	251,505,274		248,058,043	3,447,230	1.39%
148	Included Transmission Facilities	(Line 146 - Line 147)	6,227,114,806		6,104,986,937	122,127,869	2.00%
149	Inclusion Ratio	(Line 148 / Line 146)	96.12%		96.10%		
150	Gross Revenue Requirement	(Line 145)	558,424,734		565,655,781	(7,231,048)	-1.28%
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	536,746,234		543,569,448	(6,823,215)	-1.26%
Revenue Credits							
152	Revenue Credits	Attachment 3	89,383,184		93,377,130	(3,993,946)	-4.28%
153	Net Revenue Requirement	(Line 151 - Line 152)	447,363,050		450,192,318	(2,829,269)	-0.63%
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	558,424,734		565,655,781	(7,231,048)	-1.28%
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,964,799,082		4,676,269,866	288,529,216	6.17%
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.2477%		12.0963%	-0.85%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	8.9816%		9.7568%	-0.78%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.4785%		2.6322%	-0.15%	
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)	235,562,471		232,490,207	3,072,264	1.32%
160	Increased Return and Taxes	Attachment 4	349,177,313		357,999,278	(8,821,964)	-2.46%
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	584,739,784		590,489,484	(5,749,700)	-0.97%
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,964,799,082		4,676,269,866	288,529,216	6.17%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.7777%		12.6274%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.5116%		10.2878%		
165	Net Revenue Requirement	(Line 153)	447,363,050		450,192,318	(2,829,269)	-0.63%
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0		0	0	n/m
167	Transmission Incentive Credit	Attachment 7	4,142,922		3,680,690	462,233	12.56%
168	Interest on Network Upgrade Facilities	Attachment 5	2,410,365		986,705	1,423,660	144.28%
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	453,916,337		454,859,713	(943,376)	-0.21%
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	14,050		13,895	155	1.11%
171	Rate (\$/MW-year)	(Line 169 / 170)	32,308		32,735	(427)	-1.31%
172	Network Service Rate (\$/MW-year)	(Line 171)	32,308		32,735	(427)	-1.31%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2020 Projection	
			2019 Form 1 data	Projection

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	Projection value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$536,746,234
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,441,269
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$4,142,922
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$453,916,337
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	14,050
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$32.308056
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.692338
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.621309
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.124262
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.088758
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.77
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.70

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,140,285,246)	3,868,860	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (1,155,459,111)

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

Schedule ADIT-190

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,822	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,102,064	0	0	0	5,102,064	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	34,404	0	0	0	34,404	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,778	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,417	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	6,431,421	0	0	0	6,431,421	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	654,818	0	0	0	654,818	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,362	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,576,430	0	0	0	2,576,430	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287052	705.431 RL Income Tax Deferral - ID	136,624	136,624	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287053	705.342 RL Income Tax Deferral - OR	11,938,085	11,938,085	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287054	705.343 RL Income Tax Deferral - UT	129,816	129,816	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.

287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	638,875	638,875	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287184	705.605	RL OR Clean Fuels Program	119,860	119,860	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287186	-----	RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0	Gross Up of Nonprotected PP&E EDIT
287188	100.121	RL Income Tax Property Flowthru	365,813,273	365,813,273	0	0	0	The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded to SAP Account 553475, OR Clean Fuel Program Amort Expense.
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287191	705.280	RL Excess Deferred Income Taxes - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID	396,045	396,045	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.

287193	705.282	RL Excess Deferred Income Taxes - OR	3,876,975	3,876,975	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT	0	0	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC	4,334	4,334	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	0	0	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	816,792	816,792	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	6,646,837	6,646,837	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	107,017	107,017	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	893,442	893,442	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	826,933	826,933	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(62,874)	(62,874)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,898,994	5,898,994	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519	RL WA Def NPC - Noncurrent	5,671,198	5,671,198	0	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	7,488,062	7,488,062	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Rev	829,837	829,837	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,976,773	1,976,773	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	190,832	190,832	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,732,015	1,732,015	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	189,594	189,594	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	RL ITC	495,889	495,889	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	508,162	508,162	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287284	610.147	Reg Liability-Other - Balance Reclass	201,696	201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conserv Chrg	1,075,744	1,075,744	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/Liab Cons	(65,343)	(65,343)	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.
287312	105.402	ARO Reg Liabilities	264,602	264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	115,544	115,544	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287374	100.105	Income Tax WA Flow-through	181,679	181,679	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	RL - DSM Balance Reclass	5,131,927	5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decom Cost-Regulatory Asset	1,319,363	1,319,363	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	371,395	371,395	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying, low income recipients through bill credits.

287453	610.143	RL - WA Low Energy Program	123,924	123,924	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	630,271	630,271	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	93,650	93,650	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	52,721	52,721	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,385	59,385	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	114,658	114,658	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.
287486	415.926	RL - Depre	1,284,244	1,284,244	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limit		187,100	187,100	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		72,551,413	72,551,413	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(15,275,088)	(15,275,088)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		1,599,420	1,599,420	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		1,611,177	1,611,177	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		354,878	354,878	0	0	0	Book-tax differences related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		15,240,731	15,240,731	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		224,138	224,138	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		255,284	255,284	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
287970	415.815	Ins Rec Accrual	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287341	910.530	Injuries & Damages	3,872,782	3,872,782	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations			0	0	0	0	0	
287339	105.400	FAS 143 ARO Liability	53,101,152	53,101,152	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	-----	Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	360,275	360,275	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	430,058	430,058	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,562,198	1,562,198	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Oblig	127,166	127,166	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg	13,647,196	13,647,196	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	660,571	660,571	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(675,631)	(675,631)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	267,814	267,814	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	69,114	69,114	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.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,863,169	1,863,169	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,194	137,194	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 Reg Asset-Transmission	574,232	0	574,232	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Misc Current & Accrued Liab	1,161,582	1,161,582	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Con	707,283	707,283	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,873	4,155,873	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	38,185	38,185	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,121,972	2,121,972	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,768,604	1,768,604	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	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	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	18,808	18,808	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287907	-----	Non-curr def fed tax cor ben of int	162,294	162,294	0	0	0	Non-current federal benefit of interest on corrections.
287917	-----	Non-curr def fed unc tax pos ben of int	23,634	23,634	0	0	0	Non-current federal benefit of interest on uncertain positions.
287927	-----	Non-curr def sta tax cor ben of int	35,086	35,086	0	0	0	Non-current state benefit of interest on corrections.
287937	-----	Non-curr def sta unc tax pos ben of int	5,112	5,112	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			824,459,612	799,783,864	574,232	0	24,101,516	
Less FASB 109 Above if not separately removed			378,658,561	378,658,561	0	0	0	
Less FASB 106 Above if not separately removed			2,576,430	0	0	0	2,576,430	
Total			443,224,621	421,125,303	574,232	0	21,525,086	

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

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	(180,339,430)	(180,339,430)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(180,339,430)	(180,339,430)	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		(180,339,430)	(180,339,430)	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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,524,862)	(4,524,862)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	69,021	69,021	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(24,192,983)	(24,192,983)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	163,640,792	163,640,792	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,083,823)	0	0	(1,083,823)	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.
287605	105.120 Book Depreciation	2,351,250,809	2,351,250,809	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,149,731	16,149,731	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	22,999,656	22,999,656	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	----- Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	----- Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortization	0	829,067	(829,067)	0	0	PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605	-----	Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605	-----	Direct Assignment: General Fixed Assets	0	189,338,393	0	0	(189,338,393)	PowerTax Report #257: General Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4,230,621	0	0	(4,230,621)	PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	0	(1,598,585)	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)	647,446	0	0	0	647,446	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	0	0	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	0	0	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract Liability Basis Adj - Chehalis	(127,166)	(127,166)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(191,061,776)	(191,061,776)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,378,419	1,378,419	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(163,018,214)	(163,018,214)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,360,854,056)	(1,360,854,056)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(79,920,415)	(79,920,415)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,026,581)	(4,026,581)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	22,466,833	0	0	0	22,466,833	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(247,201,083)	(247,201,083)	0	0	0	Regulatory liability related to removal costs.
286691	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.107	NonProtected PP&E EDIT - ID	(10,009,386)	(10,009,386)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	105.108	NonProtected PP&E EDIT - OR	(93,279,909)	(93,279,909)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	105.109	NonProtected PP&E EDIT - WA	(20,865,641)	(20,865,641)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	105.111	NonProtected PP&E EDIT - WY	(38,491,281)	(38,491,281)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.

287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(27,337)	(27,337)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	180,339,430	180,339,430	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,672,077	21,672,077	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(379,313,893)	(379,313,893)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7,633,104	7,633,104	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,122,042,940	1,122,042,940	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	247,201,083	247,201,083	0	0	0	Regulatory liability related to removal costs.
286691	100.123	RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	100.129	RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	100.124	RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	100.125	RL - NonProtected PP&E EDIT - OR	93,279,909	93,279,909	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	100.127	RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	100.128	RL - NonProtected PP&E EDIT - WY	38,491,281	38,491,281	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
287605	105.135	Safe Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	154,934	154,934	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1	0	0	0	
Subtotal - p275			(2,910,580,066)	(1,542,848,627)	(1,140,859,478)	20,431,871	(247,303,832)	
Less FASB 109 Above if not separately removed			1,129,676,044	1,129,676,044	0	0	0	

Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)

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

PacifiCorp

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

A		B		C		D		E		F		G	
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification						
Account 283													
FERC 283 - Regulatory Assets													
287849	415.424	Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0	0	0	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0	0	0	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	416,140	416,140	0	0	0	0	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,748,164	1,748,164	0	0	0	0	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0	0	0	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,723,925	2,723,925	0	0	0	0	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	0	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	0	0	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0	0	0	0	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(29,172,770)	(29,172,770)	0	0	0	0	0	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,752,861)	(1,752,861)	0	0	0	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(48,856)	(48,856)	0	0	0	0	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	0	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0	0	0	0	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0	0	0	0	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287581	415.824	RA - Contra Pension MMT & CTG - CA	0	0	0	0	0	0	0	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)	(1)	0	0	0	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0	0	0	0	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0	0	0	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,467,384)	(7,467,384)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0	0	0	0	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	(16,440)	(16,440)	0	0	0	0	0	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	(227,906)	(227,906)	0	0	0	0	0	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	(121,333)	(121,333)	0	0	0	0	0	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	(341,401)	(341,401)	0	0	0	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	2,996,799	2,996,799	0	0	0	0	0	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.
287981	415.920	RA - Depreciation Increase - Idaho	21,367	21,367	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.

287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(5,131,927)	(5,131,927)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,294,167)	(67,294,167)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	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	502,643	502,643	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	(109,192,092)	(109,192,092)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	501,052	501,052	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(193,192)	(193,192)	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	(21,050)	(21,050)	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).
287977	415.885	RA - Noncurrent Reclaim - Other	(26,525)	(26,525)	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.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(11,996)	(11,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclaim	(201,696)	(201,696)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(212,004)	0	0	0	(212,004)	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.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(12,719)	(12,719)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(36,421)	(36,421)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	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.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	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.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	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).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,260,259)	(1,260,259)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,393,394)	(2,393,394)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,913)	(8,913)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	112,508	112,508	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	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.
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,393,394	2,393,394	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(26,739)	(26,739)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(5,469)	(5,469)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(750,685)	(750,685)	0	0	0	

287649	730.170	RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	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	(19,362,370)	(19,362,370)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to an other regulatory asset for frozen derivative.
FERC 283 - Other			0	0	0	0	0	
287650	205.100	Coal Pile Inventory Adjustment	(27,155)	(27,155)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287936	205.025	Fuel Cost Adjustment	(89,756)	(89,756)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(742,255)	(742,255)	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.
286909	720.815	FAS 158 Post-Retirement Asset	0	0	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287656	425.280	Joseph Settlement	0	0	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.
287669	210.180	Prepaid Membership Fees	(95,975)	(95,975)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,450,433)	0	0	0	(3,450,433)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(771,986)	(771,986)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(176,739)	(176,739)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(37,177)	(37,177)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(4,122)	(4,122)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(209,674)	0	0	0	(209,674)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to an other regulatory asset for frozen derivative.
287492	----	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			2	2	0	0	0	
Subtotal - p277			(285,789,510)	(278,417,675)	0	(6,842,227)	(529,608)	
Less FASB 109 Above if not separately removed			(8,913)	(8,913)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	28.4692%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,170,187	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(758,881,055)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,868,860	(19,042,726)	(1,155,459,111)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(758,881,055)

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

Schedule ADIT-190

Description	A	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
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,402,412	0	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,071	0	0	3,071	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	397,298	397,298	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,538,580	18,538,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Recl-ass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	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	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	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.
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	0	0	0	Regulatory liability established to consolidate small inactive Oregon specific regulatory balances, which are then amortized into book income per approved rate order or tariff.
287304	610.146	OR Reg Asset/Liab Cons	(71,776)	(71,776)	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability established for flow-through accounting of income taxes required by the state of Washington on certain non-property related temporary book-tax differences.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287389	610.145	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	133,389	133,389	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	66,708	66,708	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	160,437	160,437	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	0	0	Charitable contribution carryforward for state income tax purposes.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	State net operating loss carryforward for income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287371		DTA 930.100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Oregon state income tax credit carryforward.
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Idaho state income tax credit carryforward.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Colorado state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	California state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.

287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	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	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	24,479,628	
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	2,615,031	
Total			831,227,995	808,836,219	527,179	0	21,864,597	

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

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	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		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	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	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	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.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	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	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	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)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
Subtotal - p275			(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
Less FASB 109 Above if not separately removed			(172,090,956)	(172,090,956)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

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

			A	B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification	
Account 283									
FERC 283 - Regulatory Assets									
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.	
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.	
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.	
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.	
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.	
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.	

287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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	26,525	26,525	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	(10,756)	(10,756)	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	(16,440)	(16,440)	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	(368,012)	(368,012)	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	(92,979)	(92,979)	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	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	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.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	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	537,160	537,160	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	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	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	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at 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.
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original asset over the life of the noncurrent portion of the asset.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	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.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	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.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(8,444)	(8,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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

PacifiCorp
Attachment 1B - 2017 Tax Cuts and Jobs Act of 2017

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,731)	(200,352,731)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,163)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up			(429,272,131)	(104,022,062)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) A	(57,219,315) B	(408,886,220) C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

- A Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- B Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.
- C The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs				
			Protected EDIT (RSGM)					Non-Protected EDIT					Annual Amortization (Excess) / Deficient ADIT				
			Transmission (344,474,995)		General (5,796,735)		Intangible (1,395,176)		Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT						
Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT	Average						
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0	D
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874)	E
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	
4.	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)	
5.	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)	
6.	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)	
7.	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)	0	0	0	(7,238,861)	(298,898,735)	(302,508,186)	
8.	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)	0	0	0	(7,238,861)	(291,648,741)	(295,269,305)	
9.	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8	(78,381)	(661,649)	0	0	0	(7,238,861)	(284,411,013)	(288,030,444)	
10.	12/31/2027	50.4	(6,834,821)	(274,165,487)	17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268)	0	0	0	(7,238,861)	(277,172,152)	(280,791,583)	
11.	12/31/2028	50.4	(6,834,821)	(267,330,666)	17.8	(325,659)	(2,097,738)	17.8	(78,381)	(504,887)	0	0	0	(7,238,861)	(269,933,291)	(273,552,722)	
12.	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)	0	0	0	(7,238,861)	(262,694,430)	(266,313,861)	
13.	12/31/2030	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)	0	0	0	(7,238,861)	(255,455,569)	(259,075,000)	
14.	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)	0	0	0	(7,238,861)	(248,216,708)	(251,836,139)	
15.	12/31/2032	50.4	(6,834,821)	(239,991,382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)	0	0	0	(7,238,861)	(240,977,847)	(244,597,278)	
16.	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)	0	0	0	(7,238,861)	(233,738,986)	(237,358,417)	
17.	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)	0	0	0	(7,238,861)	(226,500,125)	(230,119,556)	
18.	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	0	0	17.8	0	0	0	0	0	(7,013,206)	(219,486,919)	(222,993,522)	
19.	12/31/2036	50.4	(6,834,821)	(212,652,098)	0	0	0	0	0	0	0	0	0	(6,834,821)	(212,652,098)	(216,069,550)	
20.	12/31/2037	50.4	(6,834,821)	(205,817,277)	0	0	0	0	0	0	0	0	0	(6,834,821)	(205,817,277)	(209,234,688)	
21.	12/31/2038	50.4	(6,834,821)	(198,982,456)	0	0	0	0	0	0	0	0	0	(6,834,821)	(198,982,456)	(202,399,867)	
22.	12/31/2039	50.4	(6,834,821)	(192,147,635)	0	0	0	0	0	0	0	0	0	(6,834,821)	(192,147,635)	(195,565,046)	
23.	12/31/2040	50.4	(6,834,821)	(185,312,814)	0	0	0	0	0	0	0	0	0	(6,834,821)	(185,312,814)	(188,730,225)	
24.	12/31/2041	50.4	(6,834,821)	(178,477,993)	0	0	0	0	0	0	0	0	0	(6,834,821)	(178,477,993)	(181,895,404)	
25.	12/31/2042	50.4	(6,834,821)	(171,643,172)	0	0	0	0	0	0	0	0	0	(6,834,821)	(171,643,172)	(175,060,583)	
26.	12/31/2043	50.4	(6,834,821)	(164,808,351)	0	0	0	0	0	0	0	0	0	(6,834,821)	(164,808,351)	(168,225,762)	
27.	12/31/2044	50.4	(6,834,821)	(157,973,530)	0	0	0	0	0	0	0	0	0	(6,834,821)	(157,973,530)	(161,390,941)	
28.	12/31/2045	50.4	(6,834,821)	(151,138,709)	0	0	0	0	0	0	0	0	0	(6,834,821)	(151,138,709)	(154,556,120)	
29.	12/31/2046	50.4	(6,834,821)	(144,303,888)	0	0	0	0	0	0	0	0	0	(6,834,821)	(144,303,888)	(147,721,299)	
30.	12/31/2047	50.4	(6,834,821)	(137,469,067)	0	0	0	0	0	0	0	0	0	(6,834,821)	(137,469,067)	(140,886,478)	
31.	12/31/2048	50.4	(6,834,821)	(130,634,246)	0	0	0	0	0	0	0	0	0	(6,834,821)	(130,634,246)	(134,051,657)	
32.	12/31/2049	50.4	(6,834,821)	(123,799,425)	0	0	0	0	0	0	0	0	0	(6,834,821)	(123,799,425)	(127,216,836)	
33.	12/31/2050	50.4	(6,834,821)	(116,964,604)	0	0	0	0	0	0	0	0	0	(6,834,821)	(116,964,604)	(120,382,015)	
34.	12/31/2051	50.4	(6,834,821)	(110,129,783)	0	0	0	0	0	0	0	0	0	(6,834,821)	(110,129,783)	(113,547,194)	
35.	12/31/2052	50.4	(6,834,821)	(103,294,962)	0	0	0	0	0	0	0	0	0	(6,834,821)	(103,294,962)	(106,712,373)	
36.	12/31/2053	50.4	(6,834,821)	(96,460,141)	0	0	0	0	0	0	0	0	0	(6,834,821)	(96,460,141)	(99,877,552)	
37.	12/31/2054	50.4	(6,834,821)	(89,625,320)	0	0	0	0	0	0	0	0	0	(6,834,821)	(89,625,320)	(93,042,731)	
38.	12/31/2055	50.4	(6,834,821)	(82,790,499)	0	0	0	0	0	0	0	0	0	(6,834,821)	(82,790,499)	(86,207,910)	
39.	12/31/2056	50.4	(6,834,821)	(75,955,678)	0	0	0	0	0	0	0	0	0	(6,834,821)	(75,955,678)	(79,373,089)	
40.	12/31/2057	50.4	(6,834,821)	(69,120,857)	0	0	0	0	0	0	0	0	0	(6,834,821)	(69,120,857)	(72,538,268)	
41.	12/31/2058	50.4	(6,834,821)	(62,286,036)	0	0	0	0	0	0	0	0	0	(6,834,821)	(62,286,036)	(65,703,447)	
42.	12/31/2059	50.4	(6,834,821)	(55,451,215)	0	0	0	0	0	0	0	0	0	(6,834,821)	(55,451,215)	(58,868,626)	
43.	12/31/2060	50.4	(6,834,821)	(48,616,394)	0	0	0	0	0	0	0	0	0	(6,834,821)	(48,616,394)	(52,033,805)	
44.	12/31/2061	50.4	(6,834,821)	(41,781,573)	0	0	0	0	0	0	0	0	0	(6,834,821)	(41,781,573)	(45,198,984)	
45.	12/31/2062	50.4	(6,834,821)	(34,946,752)	0	0	0	0	0	0	0	0	0	(6,834,821)	(34,946,752)	(38,364,163)	
46.	12/31/2063	50.4	(6,834,821)	(28,111,931)	0	0	0	0	0	0	0	0	0	(6,834,821)	(28,111,931)	(31,529,342)	
47.	12/31/2064	50.4	(6,834,821)	(21,277,110)	0	0	0	0	0	0	0	0	0	(6,834,821)	(21,277,110)	(24,694,521)	
48.	12/31/2065	50.4	(6,834,821)	(14,442,289)	0	0	0	0	0	0	0	0	0	(6,834,821)	(14,442,289)	(17,859,700)	
49.	12/31/2066	50.4	(6,834,821)	(7,607,468)	0	0	0	0	0	0	0	0	0	(6,834,821)	(7,607,468)	(11,024,879)	
50.	12/31/2067	50.4	(6,834,821)	(772,647)	0	0	0	0	0	0	0	0	0	(6,834,821)	(772,647)	(4,190,058)	
51.	12/31/2068	50.4	(772,647)	0	0	0	0	0	0	0	0	0	0	(772,647)	0	(386,324)	

- D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.
- E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
Real Property	148,291,559		
Possessory taxes	497,828		
1 Total Plant Related	148,789,387	28.4692%	42,359,121
Labor Related		Wages & Salary Allocator	
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4145%	0
Other Included		Net Plant Allocator	
Annual Report	76,984		
3 Total Other Included	76,984	28.4692%	21,917
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371		<u>42,381,038</u>
Currently Excluded			
Local Franchise	33,375,023		
Montana Energy License	228,670		
Montana Wholesale Energy	162,925		
Idaho Generation Tax (KWh)	58,058		
Oregon Department of Energy	1,611,450		
Wyoming Wind Generation Tax	2,050,814		
Washington Public Utility Tax	12,517,338		
Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5 Subtotal Excluded Taxes	50,270,655		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
Total Other Taxes			
7 114.14c	199,137,026		
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.

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		<i>detail below</i>	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue		Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	89,383,184

Detail for selected items above

Miscellaneous General Revenues

Rents - General	131,256
One Utah Center and North Temple office subleases	672,664
Parking Rent: Lloyd Center, Portland, Oregon	1,117,440
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	(1,500)
Total Miscellaneous General Revenue	1,919,860
Wages & Salary Allocator	8.41%
Total Allocated Miscellaneous General Revenue	161,547

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			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	349,177,313
B	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))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	308,133,135

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(779,692)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(1,033,891)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			69,888,875
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				41,044,178

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant in Service						
1	December	206.58b	Footnotes	Year	Balance	
				2018	6,353,044,990	
2	January	Monthly Balances		2019	6,382,517,910	
3	February	Monthly Balances		2019	6,395,075,643	
4	March	Monthly Balances		2019	6,422,160,076	
5	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
7	June	Monthly Balances		2019	6,446,904,302	
8	July	Monthly Balances		2019	6,457,267,789	
9	August	Monthly Balances		2019	6,459,718,800	
10	September	Monthly Balances		2019	6,464,387,691	
11	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.58g		2019	6,478,620,080	
15	14	Transmission Plant In Service	(line 13)	(Note M)	Projection	6,478,620,080
Calculation of Distribution Plant In Service						
15	December	206.75b		Year	Balance	
				2018	7,017,942,816	
16	January	Monthly Balances		2019	7,040,503,650	
17	February	Monthly Balances		2019	7,057,601,913	
18	March	Monthly Balances		2019	7,075,349,163	
19	April	Monthly Balances		2019	7,093,346,892	
20	May	Monthly Balances		2019	7,117,529,665	
21	June	Monthly Balances		2019	7,138,586,565	
22	July	Monthly Balances		2019	7,162,720,373	
23	August	Monthly Balances		2019	7,181,341,253	
24	September	Monthly Balances		2019	7,204,927,187	
25	October	Monthly Balances		2019	7,233,755,772	
26	November	Monthly Balances		2019	7,257,042,176	
27	December	206.75g		2019	7,295,300,652	
28	27	Distribution Plant In Service	(line 27)		Projection	7,295,300,652
Calculation of Intangible Plant In Service						
29	December	204.5b		Year	Balance	
				2018	970,432,021	
30	December	204.5g		2019	1,015,882,796	
19	31	Intangible Plant In Service	(line 30)	(Note N)	Projection	1,015,882,796
Calculation of General Plant In Service						
32	December	206.99b		Year	Balance	
				2018	1,274,442,961	
33	December	207.99g		2019	1,287,632,918	
18	34	General Plant In Service	(line 33)	(Note N)	Projection	1,287,632,918
Calculation of Production Plant In Service						
35	December	204.46b		Year	Balance	
				2018	12,454,178,186	
36	January	Monthly Balances		2019	12,397,051,849	
37	February	Monthly Balances		2019	12,397,545,132	
38	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
40	May	Monthly Balances		2019	12,436,193,972	
41	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
44	September	Monthly Balances		2019	12,408,860,367	
45	October	Monthly Balances		2019	12,394,905,600	
46	November	Monthly Balances		2019	12,409,756,392	
47	December	204.46g		2019	12,370,876,825	
48	47	Production Plant In Service	(line 47)		Projection	12,370,876,825
49	Electric Plant Sold	207.102g			0	
6	50	Total Plant In Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	Projection	28,448,313,271

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year	Balance	
				2018	1,768,531,625	
52	January	Monthly Balances		2019	1,774,729,573	
53	February	Monthly Balances		2019	1,782,515,762	
54	March	Monthly Balances		2019	1,790,562,280	
55	April	Monthly Balances		2019	1,798,970,618	
56	May	Monthly Balances		2019	1,807,203,295	
57	June	Monthly Balances		2019	1,813,309,737	
58	July	Monthly Balances		2019	1,821,620,513	
59	August	Monthly Balances		2019	1,829,599,498	
60	September	Monthly Balances		2019	1,837,582,020	
61	October	Monthly Balances		2019	1,846,106,986	
62	November	Monthly Balances		2019	1,855,006,768	
63	December	219.25c		2019	1,863,152,998	
25	64	Transmission Accumulated Depreciation	(line 63)	(Note M)	Projection	1,863,152,998
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c		Year	Balance	
				2018	2,847,150,664	

66	January	Monthly Balances	2019	2,852,878,569	
67	February	Monthly Balances	2019	2,857,929,658	
68	March	Monthly Balances	2019	2,864,040,932	
69	April	Monthly Balances	2019	2,867,950,469	
70	May	Monthly Balances	2019	2,874,196,116	
71	June	Monthly Balances	2019	2,880,385,998	
72	July	Monthly Balances	2019	2,888,465,826	
73	August	Monthly Balances	2019	2,895,368,802	
74	September	Monthly Balances	2019	2,902,472,457	
75	October	Monthly Balances	2019	2,910,787,593	
76	November	Monthly Balances	2019	2,918,554,464	
77	December	219.26c	2019	2,925,945,710	-
78	Distribution Accumulated Depreciation	(line 77)	Projection	2,925,945,710	
Calculation of Intangible Accumulated Depreciation					
		Source	Year	Balance	
79	December	Prior year 200.21c	2018	614,571,347	-
80	December	200.21c	2019	652,942,422	-
81	Accumulated Intangible Depreciation	(line 80)	(Note N) Projection	652,942,422	Appendix A input
Calculation of General Accumulated Depreciation					
		Source	Year	Balance	
82	December	Prior year 219.28c	2018	482,727,327	-
83	December	219.28c	2019	493,756,071	-
84	Accumulated General Depreciation	(line 83)	(Note N) Projection	493,756,071	Appendix A input
Calculation of Production Accumulated Depreciation					
		Source	Year	Balance	
85	December	Prior year 219.20 through 219.24	2018	5,141,626,787	
86	January	Monthly Balances	2019	5,117,218,059	
87	February	Monthly Balances	2019	5,147,918,488	
88	March	Monthly Balances	2019	5,176,143,454	
89	April	Monthly Balances	2019	5,207,980,256	
90	May	Monthly Balances	2019	5,237,307,898	
91	June	Monthly Balances	2019	5,266,172,294	
92	July	Monthly Balances	2019	5,285,654,749	
93	August	Monthly Balances	2019	5,318,526,551	
94	September	Monthly Balances	2019	5,027,950,439	
95	October	Monthly Balances	2019	4,961,041,697	
96	November	Monthly Balances	2019	4,910,885,543	
97	December	219.20 through 219.24	2019	4,731,395,492	-
98	Production Accumulated Depreciation	(line 97)	Projection	4,731,395,492	
99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M) Projection	10,014,250,271	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)	Projection	10,667,192,694	

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	2019	0	
		Current Year 227.16c	2019	0	
		(Note N) Appendix A input	Projection	0	current end-of-year balance
42	Construction Materials & Supplies	Prior Year 227.5c	2019	161,139,297	
		Current Year 227.5c	2019	162,913,741	
		(Note N) Appendix A input	Projection	162,913,741	current end-of-year balance
45	Transmission Materials & Supplies	Prior Year 227.8c	2019	786,256	
		Current Year 227.8c	2019	852,235	
		(Note N) Appendix A input	Projection	852,235	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	(2,738,724)	28.47%	(779,692)	Net Plant Allocator
Rate Base Adjustment							
Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base				Current beg of year balance 266 footnotes		98,034	
				Current end of year balance 266 footnotes		63,459	
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	80,747	28.47%	22,988	(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
Land Held for Future Use								
		Prior Year	214.47d		26,415,220	3,657,634	22,757,686	Detail for transmission-related value on Attachment 1;
		Current Year	214.47d		25,890,060	3,657,634	22,232,526	Detail for transmission-related value on Attachment 1;
23		(Notes B & L) Appendix A input	Projection			3,657,634		current end-of-year balance

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Adjusted Total		Details
Excluded Membership Dues Expense							
FERC Form No. 1 page 335							
			Total		Included	Excluded	
		Page 335, Line 1 (Industry Association Dues)					
		American Wind Energy Association	component of 335 Ln 1b	25,000		25,000	
		Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000		33,000	
		Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983		
		National Automated Clearing House	component of 335 Ln 1b	2,875		2,875	
		National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	86,000		86,000	
		National Joint Utilities Notification System	component of 335 Ln 1b	11,813	11,813		
		North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231		
		Northwest Public Power Association	component of 335 Ln 1b	1,625		1,625	
		Northwest Hydroelectric Associator	component of 335 Ln 1b	1,200		1,200	
		Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449		83,449	
		Rocky Mountain Electrical League	component of 335 Ln 1b	18,000		18,000	
		Smart Electric Power Alliance	component of 335 Ln 1b	10,250		10,250	
		Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,000		10,000	
		The National Hydropower Association, Inc	component of 335 Ln 1b	34,350		34,350	
		Western Energy Supply Transmission Associates	component of 335 Ln 1b	25,685		25,685	
		Page 335, Line 1 Subtotal		1,376,461			
		Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions);					
		Lines 9 - 31	Page 335, Lines 9 - 31	229,848		229,848	
		Other (Individually less than \$5,000)	Page 335, Line 32	137,596		137,596	
		Directors' Fees - Regional Advisory Board	Page 335, Line 42	18,872		18,872	
		Rating Agency and Trustee Fees	Page 335, Lines 35-40	481,275	481,275		
		General: Other	Page 335, Line 44	20		20	
63		Total	(Note C) Appendix A input			717,771	
		PBOP					
		Authorized filed PBOP expense	Annual Update Informational Filing			1,306,656	
		Actual PBOP expense	Attachment 17 total			1,306,656	
58		Actual PBOP Expense Adjustment	Appendix A input	Projection		0	Authorized Filled Expense minus Actual Expense
		Property Insurance					
		Property Insurance Account 924	323.185b			4,737,084	
70		Total	(Note F) Appendix A input			4,737,084	

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	Transmission Related	Non-transmission Related	Details
Directly Assigned A&G								
Specific Transmission related Regulatory Expense:								
		Federal Energy Regulatory Commission						
		Annual Fee	350.37d	2,468,009	2,468,009			
		Annual Fee - hydro	350.38d	2,658,529		2,658,529		
		Transmission Rate Case	350.39d	245,707	245,707			
		Other Regulatory	350.40d	3,237,297	772,371	2,464,927		
67		Total	sum	8,609,543	3,486,087	5,123,456		

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions					Form No. 1 Amount	Safety Related	Non-safety Related	Details
Directly Assigned A&G								
68		General Advertising Exp Account 930.1 - Safety-related Advertising	323.191b	55,028	0	55,028	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	55,028	0	55,028 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	218,366,626	(330,740)	218,035,886
Adjustment for Ancillary Services Accounts 561-561.5					
	(561.1) Load Dispatching	321.84b	0		
	(561.1.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Service	321.88b	1,250,888		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,026,556	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

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	2,410,365	Appendix A Input

Other adjustments to rate base

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Network Upgrade Balance		
50	Network Upgrade Balance (Note N)	Prior Year (19,216,248) Current Year (88,187,062) Appendix A input Projection (88,187,062) current end-of-year balance

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total
Transmission Plant		
	Depreciation expense (403) (Note H)	336.7b 112,507,659
	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 112,507,659 Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b 42,404,362
	Amortization of limited term electric plant (404) (Note H)	336.10d 706,273
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum 43,110,635 Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d 48,671,914
	Amortization of other electric plant (405) (Note H)	336.1e 0
78	Total Intangible Amortization (Note H)	sum 48,671,914 Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
61	Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector	
	Total	sum 0 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
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	(L)	Plant In Service				CWP		(S)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)			(K)	(M)	(N)	(O)	(P)	(Q)		(R)
	Monthly Additions	Monthly Additions	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Energy Gateway	Monthly Additions	Weighting	Other Transmission PIS	Energy Gateway	Other Transmission PIS	Energy Gateway	Transmission CWP	Transmission CWP	Input/Total
	(Excl Energy Gateway)	Segment B	Segment C	Segment D	Segment E	Segment F	Segment G	Segment H	Total (Segments B-H)	Transmission CWP (Gateway only)		Amount (A x L)	Amount (J x L)	(M / 13)	(N / 13)	Amount (K x L)	Amount (R / 13)	
CWP Balance Dec (prior year)	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-
Jan	1,283,151.91	-	5,968,180	-	12,763,983	-	-	-	18,732,163	-	12	15,397,823	224,785,952	1,184,447.92	17,291,227	-	-	-
Feb	10,240,678	-	44,877	-	121,962	-	-	-	166,839	-	11	112,647,805	9,835,278	8,645,185	141,171	-	-	-
Mar	3,203,087	-	(82,366)	-	410,832	-	-	-	328,465	-	10	32,030,865	3,284,654	2,463,913	252,466	-	-	-
Apr	5,586,933	-	338,121	-	767,887	-	-	-	1,106,008	-	9	50,282,399	9,954,073	3,867,877	765,698	-	-	-
May	72,455,430	-	-	-	732,482	-	-	-	732,482	-	8	579,643,443	5,899,854	44,587,957	450,758	-	-	-
Jun	28,281,597	-	-	-	34,950,972	-	-	-	34,950,972	-	7	197,971,178	244,656,801	15,228,552	18,819,754	-	-	-
Jul	68,833,732	-	-	-	4,406,260	-	-	-	4,406,260	-	6	413,002,393	26,437,558	31,769,415	2,033,658	-	-	-
Aug	17,815,172	-	-	-	30,364,043	-	-	-	30,364,043	-	5	89,075,859	151,820,213	6,851,989	11,678,478	-	-	-
Sep	41,225,387	-	-	-	3,661,649	-	-	-	3,661,649	-	4	164,941,548	16,445,878	12,637,811	1,126,666	-	-	-
Oct	40,243,965	-	-	-	660,771,588	-	-	-	660,771,588	-	3	120,731,896	1,982,316,764	9,287,069	152,465,751	-	-	-
Nov	23,785,316	-	-	-	3,197,742	-	-	-	3,197,742	-	2	47,570,631	4,395,484	3,659,279	491,960	-	-	-
Dec	42,378,265	-	-	-	3,651,834	-	-	-	3,651,834	-	1	42,378,265	3,651,834	3,259,867	280,910	-	-	-
Total	355,342,709	-	6,268,812	-	755,801,052	-	-	-	762,069,863	-		1,865,673,705	2,675,642,291	143,513,362	205,818,638	-	-	-
New Transmission Plant Additions and CWP (weighted by months in service)																		

Step	Month	Year	Action
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) \$ - Rev Req based on Prior Year data
7	April	Year 3	Reconciliation - actual data \$ - Result of Formula for Reconciliation
			\$ - Schedule 1 Reconciliation

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

349,332,000

Estimated Life		50
Estimated Depreciation for Attachment 7		
Jan	11.5	309,511
Feb	10.5	2,517
Mar	9.5	4,483
Apr	8.5	13,507
May	7.5	7,893
Jun	6.5	326,410
Jul	5.5	34,820
Aug	4.5	196,319
Sep	3.5	18,413
Oct	2.5	2,373,461
Nov	1.5	6,892
Dec	0.5	2,623
Total Estimated Depreciation for Attachment 7		3,296,950

PacifiCorp
Attachment 7 - Transmission Enhancement Charge Worksheet

Line	New Plant Carrying Charge				
1					
2	Fixed Charge Rate (FCR) if not Contributions in Aid of Construction (CIAC)				
	Formula Line				
3	A	157	Net Plant Carrying Charge without Depreciation		8.9816%
4	B	164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		9.5116%
5	C		Line B less Line A		0.5300%
6	FCR if CIAC				
7	D	158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes		2.4785%

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

8 Useful life of the project	Life	(Energy Gateway only)			(Energy Gateway Segment B-H)			(Energy Gateway Segment B-H)			Total	Incentive Charged	Without Incentive	Transmission Incentive Credit (Incentive minus without)	
		Balance	Depreciation	Revenue	Balance	Depreciation	Revenue	Balance	Depreciation	Revenue					
9 "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							
10 Input the allowed increase in ROE	Increased ROE (basis points)	0			50			50							
11 From line 3 above if "No" on line 13 and from line 7 above if "Yes" on line 13	9.8% ROE	8.9816%			8.9816%			8.9816%							
12 Line 14 plus (line 5 times line 13)/100	FCR for This Project	8.9816%			9.2466%			9.2466%							
13 13 Month Net Plant or CWIP Balance	Investment	-			1,359,100,771			204,170,213							
14 Actual or estimated depreciation expense	Annual Depreciation Expense	-			23,432,772			3,296,850							
	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				
15	W 9.8 % ROE	2010	-	-	287,225,425	4,836,783	30,634,145	-	-	-	-	-	\$ 30,634,145	\$ -	\$ 30,634,145
16	W Increased ROE	2010	-	-	287,225,425	4,836,783	31,395,339	-	-	-	-	-	\$ 31,395,339	\$ 31,395,339	\$ -
17	W 9.8 % ROE	2011	-	-	784,113,653	13,727,954	84,153,697	-	-	-	-	-	\$ 84,153,697	\$ 84,153,697	\$ -
18	W Increased ROE	2011	-	-	784,113,653	13,727,954	86,231,726	-	-	-	-	-	\$ 86,231,726	\$ 86,231,726	\$ -
19	W 9.8 % ROE	2012	-	-	785,864,997	13,960,855	84,543,896	-	-	-	-	-	\$ 84,543,896	\$ 84,543,896	\$ -
20	W Increased ROE	2012	-	-	785,864,997	13,960,855	86,626,567	-	-	-	-	-	\$ 86,626,567	\$ 86,626,567	\$ -
21	W 9.8 % ROE	2013	-	-	1,039,140,449	18,682,869	112,014,031	-	-	-	-	-	\$ 112,014,031	\$ 112,014,031	\$ -
22	W Increased ROE	2013	-	-	1,039,140,449	18,682,869	114,767,922	-	-	-	-	-	\$ 114,767,922	\$ 114,767,922	\$ -
23	W 9.8 % ROE	2014	-	-	1,164,054,968	21,135,829	125,686,281	-	-	-	-	-	\$ 125,686,281	\$ 125,686,281	\$ -
24	W Increased ROE	2014	-	-	1,164,054,968	21,135,829	128,771,216	-	-	-	-	-	\$ 128,771,216	\$ 128,771,216	\$ -
25	W 9.8 % ROE	2015	-	-	1,350,166,903	24,782,100	146,048,332	-	-	-	-	-	\$ 146,048,332	\$ 146,048,332	\$ -
26	W Increased ROE	2015	-	-	1,350,166,903	24,782,100	149,626,494	-	-	-	-	-	\$ 149,626,494	\$ 149,626,494	\$ -
27	W 9.8 % ROE	2016	-	-	1,463,059,094	29,386,385	160,792,112	-	-	-	-	-	\$ 160,792,112	\$ 160,792,112	\$ -
28	W Increased ROE	2016	-	-	1,463,059,094	29,386,385	164,669,457	-	-	-	-	-	\$ 164,669,457	\$ 164,669,457	\$ -
29	W 9.8 % ROE	2017	-	-	1,439,903,455	29,467,919	158,793,905	-	-	-	-	-	\$ 158,793,905	\$ 158,793,905	\$ -
30	W Increased ROE	2017	-	-	1,439,903,455	29,467,919	162,609,884	-	-	-	-	-	\$ 162,609,884	\$ 162,609,884	\$ -
31	W 9.8 % ROE	2018	-	-	1,413,360,220	27,214,371	154,156,356	-	-	-	-	-	\$ 154,156,356	\$ 154,156,356	\$ -
32	W Increased ROE	2018	-	-	1,413,360,220	27,214,371	157,901,991	-	-	-	-	-	\$ 157,901,991	\$ 157,901,991	\$ -
33	W 9.8 % ROE	2019	-	-	1,386,203,297	27,215,321	151,718,188	-	-	-	-	-	\$ 151,718,188	\$ 151,718,188	\$ -
34	W Increased ROE	2019	-	-	1,386,203,297	27,215,321	155,391,852	-	-	-	-	-	\$ 155,391,852	\$ 155,391,852	\$ -
35	W 9.8 % ROE	2020	-	-	1,359,100,771	27,217,345	149,285,979	204,170,213	3,296,850	21,634,547	-	-	\$ 170,920,526	\$ 170,920,526	\$ -
36	W Increased ROE	2020	-	-	1,359,100,771	27,217,345	152,887,817	204,170,213	3,296,850	22,175,632	-	-	\$ 175,063,449	\$ 175,063,449	\$ -
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 - 2019

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%	0.00%	85,283.36	2.03%	74,314.75	1.98%	0.00%	4,867.64	1.17%			
14	390	Structures and Improvements	87,171,037.64	1.86%	13,110,670.03	2.52%	4,105,081.80	1.71%	95,661,319.54	1.53%	15,142,923.85	1.95%	385,400.84	1.51%	13,322,986.05	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	16,350,779.83	3.59%	1,658,608.96	4.21%	351,499.43	3.83%	8,648,066.24	3.42%	1,779,536.14	4.66%	118,617.87	1.93%	514,153.35	3.17%	
25	302	Franchises and Consents															6.70%
26	303	Miscellaneous Intangible Plant															4.83%
27	390.1	Leasehold Improvements - Gen															3.97%

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 the monthly transmission composite depreciation rate.
- 7 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																				Total NFO	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20
Customer Class	PacifiCorp NFO	BPA Yakama NFO	BPA Cayley NFO	BPA Clarke PUD NFO	BPA Benton REA NFO	BPA Oregon Wind NFO	BPA CEC NFO	Ti-State NFO	Colpine Energy Solutions LLC NFO	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA NFO	Avangrid Renewables, LLC NFO	Exelon NFO	BPA South East Idaho Falls NFO	BPA Idaho Falls NFO	3 Phases Renewables, Inc. NFO	NTUA NFO	BPA SVEC NFO	BPA West Extension NFO	
RS / SA	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975		
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86	-	0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00		585
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04	-	0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00		531
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-	-	28.77	0.27	252.54	87.78	0.03	2.34	2.00		507
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27	-	28.80	0.82	194.94	50.35	0.04	1.87	2.00		398
May	7,710	6.05	2.92	11.43	0.21	-	-	15.49	18.47	8.05	34.52	0.54	2.13	29.78	1.42	118.40	70.76	0.05	1.77	2.00		324
Jun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03	0.06	1.93	2.00		393
Jul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02	0.08	2.61	2.00		446
Aug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60	0.11	2.51	2.00		427
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15	30.60	0.60	133.63	84.94	0.08	2.05	2.00	2.00	372
Oct	7,694	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97	0.04	1.99	2.00	2.00	429
Nov	7,882	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01	-	30.45	0.53	224.95	74.50	0.04	2.20	2.00	2.00	452
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	35.79	7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,381
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449

Other Service					
j1	j2	j3	j4	j5	j
Western Area Power Administration OS	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS	Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	399		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736	-	12,114
514	92	92	311	-	1,010

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																										Total LTP	
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26		g
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No. 1	Powerex	NextEra	Slate of SD	Sacramento Municipal Utility District	Salt River Project	People's Utility District	Evergreen Biopow.	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enrgi Renewable Energy	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	SA 899	SA 90	SA 874	SA 966	SA 965	SA 605	SA 868									
Jan	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Feb	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
April	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
May	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Jun	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,766
Jul	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Aug	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Sept	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Oct	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Nov	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	600	800	600	80	44,338
Avg 12CP	2,486	50	18	56	-	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	100	50	150	50	7	3,695

Total Network & OS	1% growth	Behind the Meter	Total Network Load
10,013	10,115	222	10,337
9,783	9,883	217	10,101
9,209	9,304	253	9,557
8,385	8,471	204	8,677
8,975	9,067	184	9,250
10,983	11,095	226	11,321
12,229	12,353	172	12,526
13,070	12,193	192	12,365
11,008	11,121	212	11,333
8,875	8,965	191	9,156
9,133	9,227	263	9,490
9,792	9,892	234	10,124
120,455	121,686	2,572	124,258
10,038	10,140	214	10,355

Divisor
Network + OS + LTP
13,971
13,735
13,191
12,311
12,884
15,087
16,288
16,147
15,097
12,922
13,164
13,800
168,596
14,050

PacifiCorp
Attachment 9a1 - Load (Current Year)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	562
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	1.10	0.24	31.21	0.70	176.91	68.05	0.07	1.87	-	384
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	407
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324	-	943
Feb	7	8:00	383	64	81	340	-	868
March	4	8:00	314	33	58	320	-	724
April	10	8:00	338	18	60	290	-	706
May	13	18:00	405	32	99	295	-	831
Jun	28	18:00	617	95	121	317	-	1,150
Jul	22	17:00	772	151	148	318	-	1,389
Aug	5	17:00	805	152	87	318	-	1,363
Sept	5	17:00	758	166	93	288	-	1,305
Oct	30	8:00	384	44	69	334	-	831
Nov	26	18:00	431	48	74	299	-	852
Dec	17	18:00	464	60	85	314	-	924
Total			6,080	927	1,123	3,757	-	11,887

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2018

Column			OATT (Part III - Network Service)																				
Customer Class	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f
				PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	Total NFO
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509	
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541	
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475	
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442	
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303	
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374	
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434	
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435	
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345	
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314	
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457	
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520	
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52	

Column			Other Service						
Customer Class	RS / SA	Day	Time	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	Total OS	
Jan	2	18:00	350	74	40	352	816		
Feb	23	8:00	402	69	67	282	820		
March	6	8:00	392	57	77	269	794		
April	3	8:00	392	46	57	237	731		
May	24	17:00	534	74	90	281	980		
Jun	27	17:00	762	159	135	303	1,359		
Jul	16	17:00	846	159	139	316	1,459		
Aug	9	16:00	767	118	132	351	1,369		
Sept	7	17:00	693	149	111	292	1,245		
Oct	2	13:00	420	138	133	266	956		
Nov	20	8:00	372	68	55	325	820		
Dec	6	18:00	440	77	75	339	931		
Total			6,370	1,188	1,109	3,613	12,281		

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
2017

Column			OATT (Part III - Network Service)																	f	
Customer	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	Total NFO
				PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	
				NFS (see note)	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 895	NFO SA 943	NFO SA 746	NFO SA 747	
Jan	6	8		9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19		8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8		7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8		7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17		8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17		9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17		10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17		10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17		9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8		7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18		7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18		8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total				103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

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

PacifiCorp
Attachment 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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
Attachment 5 input: Total Accumulated Amortization			(652,942,422)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category	2018 Year-end Balance	2019 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,105,196	\$ 3,633,108	\$ 2,869,152			\$ 2,869,152	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,068,113	\$ 2,203,885	\$ 2,635,999			\$ 2,635,999	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 364,355	\$ 496,419	\$ 430,387	\$ 430,387			
	132045	Prepaid Workers Compensation	Labor-related	\$ 152,361	\$ 138,751	\$ 145,556				\$ 145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 91,461	\$ 58,203	\$ 74,832				\$ 74,832
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,011,465	\$ 13,406,626	\$ 13,209,045			\$ 13,209,045	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ -	\$ -	\$ -			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 861,755	\$ 749,695	\$ 805,725	\$ 805,725			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 591,742	\$ 594,320	\$ 593,031	\$ 593,031			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 5,060,826	\$ 12,638,215	\$ 8,849,521	\$ 8,849,521			
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 1,702,640	\$ 5,643,997	\$ 3,673,318	\$ 3,673,318			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 44,125	\$ 42,760	\$ 43,442			\$ 43,442	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132580	Prepaid Seven Mile I	Other	\$ -	\$ 210,909	\$ 105,454	\$ 105,454			
	132581	Prepaid Seven Mile II	Other	\$ -	\$ 41,543	\$ 20,771	\$ 20,771			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,458,826	\$ 1,113,352	\$ 1,286,089	\$ 1,286,089			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 161,250	\$ -	\$ 80,625	\$ 80,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 26,000	\$ 20,000	\$ 23,000	\$ 23,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132704	Prepaid Leaning Juniper	Other	\$ -	\$ -	\$ -	\$ -			
	132705	Prepaid Pole Contact Rental	Other	\$ 326,145	\$ 324,730	\$ 325,437	\$ 325,437			
	132740	Prepaid O&M - Wind	Other	\$ 49,227	\$ 96,134	\$ 72,680	\$ 72,680			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 327,259	\$ 163,629				\$ 163,629
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,561,463	\$ 1,686,356	\$ 1,623,910				\$ 1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,062,379	\$ 1,010,288	\$ 1,036,333	\$ 1,036,333			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,139,868	\$ 3,104,333	\$ 3,122,101	\$ 3,122,101			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 321,814	\$ 361,935	\$ 341,875	\$ 341,875			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -	\$ -			\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,673,044	\$ 10,500,249	\$ 9,586,647				\$ 9,586,647
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (79,023)	\$ (57,950)	\$ (68,486)			\$ (68,486)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (874,500)	\$ (1,585,645)	\$ (1,230,073)	\$ (1,230,073)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 953,523	\$ 1,643,595	\$ 1,298,559	\$ 1,298,559			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,586,030	\$ 2,531,871	\$ 2,558,950	\$ 2,558,950			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 16,625	\$ 66,625	\$ 41,625	\$ 41,625			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 48,020,659	\$ 62,585,510	\$ 55,303,084	\$ 24,976,692	\$ -	\$ 18,731,819	\$ 11,594,573

Allocator	0.000%	100.000%	28.469%	8.415%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 5,332,796	\$ 975,626

Appendix A input: Total Allocated to Transmission \$ 6,308,421

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

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

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

**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	4,430,767	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	184,442	n/a	1
Deseret RS 280	0	94.0	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000
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	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	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	0
91	13-month average	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289	
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227	
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176	
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996	
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168	
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604	
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,744	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475	
112	13-month average	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932	
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230	
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78
Attachment 5 input: Total PBOP		1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The decrease in expense in 2019 as compared to
2018 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

PACIFICORP

Enclosure 5

True-Up variance analysis

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up	
			2019 Form 1 data	True-Up
Allocators				
Wages & Salary Allocation Factor				
1		354.21b	26,859,544	
2		354.28b	362,000,992	
3		354.27b	42,795,683	
4		(Line 2 - Line 3)	319,205,309	
5		(Line 1 / Line 4)	8.4145%	
Plant Allocation Factors				
6	(Note M)	Attachment 5	28,268,028,991	
7	(Note M)	Attachment 5	10,303,267,901	
8	(Note N)	Attachment 5	633,756,885	
9		(Line 7 + 8)	10,937,024,786	
10		(Line 6 - Line 9)	17,331,004,205	
11		(Line 24 - Line 23)	6,627,708,823	
12		(Line 11 / Line 6)	23.4460%	
13		(Line 32 - Line 23)	4,718,768,078	
14		(Line 13 / Line 10)	27.2273%	

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
26,690,861	168,683	0.63%
351,120,432	10,880,560	3.10%
43,863,713	(1,068,030)	-2.43%
307,256,719	11,948,590	3.89%
8.6868%	-0.2723%	-3.13%
28,070,040,964	197,988,027	0.71%
10,240,036,403	63,231,498	0.62%
614,571,347	19,185,538	3.12%
10,854,607,750	82,417,036	0.76%
17,215,433,214	115,570,991	0.67%
6,639,809,907	(12,101,084)	-0.18%
23.6544%	-0.2085%	-0.88%
4,775,957,840	(57,189,762)	-1.20%
27.7423%	-0.5150%	-1.86%

Plant Calculations				
Plant In Service				
15	(Note M)	Attachment 5	6,436,346,561	
16	(Notes A & P)	Attachment 6	0	
17		(Line 15 + Line 16)	6,436,346,561	
18	(Note N)	Attachment 5	1,281,037,939	
19	(Note N)	Attachment 5	993,157,408	
20		(Line 18 + Line 19)	2,274,195,348	
21		(Line 5)	8.4145%	
22		(Line 20 * Line 21)	191,362,262	
23	(Notes B & L)	Attachment 5	3,657,534	
24		(Line 17 + Line 22 + Line 23)	6,631,366,358	

6,353,044,980	83,301,581	1.31%
91,756,511	(91,756,511)	-100.00%
6,444,801,491	(8,454,930)	-0.13%
1,274,442,961	6,594,978	0.52%
970,432,021	22,725,388	2.34%
2,244,874,982	29,320,366	1.31%
8.6868%		
195,008,416	(3,646,154)	-1.87%
3,657,534	0	0.00%
6,643,467,441	(12,101,084)	-0.18%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up		2019 Projection (as-filed)		
			2019 Form 1 data	True-Up	2018 Form 1 data	Absolute change	Percent change
					2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Accumulated Depreciation and Amortization							
25		Attachment 5		1,814,530,128	1,768,531,625	45,998,503	2.60%
26	(Note M)	Attachment 5		488,241,699	482,727,327	5,514,372	1.14%
27	(Note N)	(Line 8)		633,756,885	614,571,347	19,185,538	3.12%
28		(Line 26 + 27)		1,121,998,584	1,097,298,674	24,699,910	2.25%
29		(Line 5)		8.4145%	8.6868%		
30		(Line 28 * Line 29)		94,410,618	95,320,442	(909,825)	-0.95%
31		(Line 25 + Line 30)		1,908,940,745	1,863,852,067	45,088,678	2.42%
32		(Line 24 - Line 31)		4,722,425,612	4,779,615,374	(57,189,762)	-1.20%
Adjustments To Rate Base							
Accumulated Deferred Income Taxes							
33		Attachment 1A		(957,323,609)	(1,156,174,182)	198,850,573	17.20%
33b		Attachment 1B		(193,956,874)	0	(193,956,874)	n/m
CWIP for Incentive Transmission Projects							
34	(Note O)	Attachment 6		0	0	0	n/m
ITC Adjustment							
35		Attachment 5		(21,985)	(34,151)	12,166	35.62%
Unfunded Reserves							
36		Attachment 16		(12,739,767)	(8,980,880)	(3,758,888)	-41.85%
Prepayments							
37	(Note K & N)	Attachment 11		6,075,798	6,119,750	(43,951)	-0.72%
Abandoned Plant							
38	(Note O)			0	0	0	n/m
Materials and Supplies							
39	(Note N)	Attachment 5		0	0	0	n/m
40		(Line 5)		8.4145%	8.6868%	(0)	-3.13%
41		(Line 39 * Line 40)		0	0	0	n/m
42	(Note N)	Attachment 5		162,026,519	161,139,297	887,222	0.55%
43		(Line 5)		8.4145%	8.6868%		
44		(Line 42 * Line 43)		13,633,728	13,997,893	(364,165)	-2.60%
45	(Note N)	Attachment 5		819,246	786,256	32,990	4.20%
46		(Line 41 + Line 44 + Line 45)		14,452,974	14,784,149	(331,175)	-2.24%
Cash Working Capital							
47		(Line 75)		72,892,147	73,481,283	(589,136)	-0.80%
48	(Note S)	Zero		0.0%	0.0%		
49		(Line 47 * Line 48)		0	0	0	n/m
Network Upgrade Balance							
50	(Note N)	Attachment 5		(53,701,655)	(19,216,248)	(34,485,407)	-179.46%
51		(Lines 33 + 33b + 34 + 35 + 36 + 37 + 38 + 46 + 49 + 50)		(1,197,215,118)	(1,163,501,561)	(33,713,556)	-2.90%
52		(Line 32 + Line 51)		3,525,210,495	3,616,113,813	(90,903,318)	-2.51%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up	
			2019 Form 1 data	True-Up
Operations & Maintenance Expense				
Transmission O&M				
53		Attachment 5	218,035,886	
54		Attachment 5	11,026,556	
55		Attachment 5	145,825,268	
56		(Lines 53 - 55)	61,184,062	
Allocated Administrative & General Expenses				
57		323.197b	115,628,648	
58		Attachment 5	0	
59		323.185b	4,737,084	
60		Attachment 5	0	
61		323.189b	25,605,836	
62	(Note D)	323.191b	55,028	
63	(Note C)	Attachment 5	717,771	
64		(Line 57 - Sum (Lines 58 to 63))	84,512,929	
65		(Line 5)	8.4145%	
66		(Line 64 * Line 65)	7,111,344	
Directly Assigned A&G				
67	(Note E)	Attachment 5	3,486,087	
68		Attachment 5	0	
69		(Line 67 + Line 68)	3,486,087	
70	(Note F)	Attachment 5	4,737,084	
71		Attachment 5	0	
72		(Line 70 + Line 71)	4,737,084	
73		(Line 12)	23.4460%	
74		(Line 72 * Line 73)	1,110,654	
75		(Lines 56 + 66 + 69 + 74)	72,892,147	
Depreciation & Amortization Expense				
Depreciation Expense				
76	(Note H)	Attachment 5	112,507,659	
77	(Note H)	Attachment 5	43,110,635	
78	(Note H)	Attachment 5	48,671,914	
79		(Line 77 + Line 78)	91,782,549	
80		(Line 5)	8.4145%	
81		(Line 79 * Line 80)	7,723,046	
82	(Note O)		0	
83		(Lines 76 + 81 + 82)	120,230,705	
Taxes Other Than Income				
84		Attachment 2	40,532,324	
85		(Line 84)	40,532,324	

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
206,347,430	11,688,456	5.66%
10,587,401	439,155	4.15%
135,021,597	10,803,671	8.00%
60,738,432	445,630	0.73%
130,380,347	(14,751,699)	-11.31%
0	0	n/m
5,203,260	(466,176)	-8.96%
0	0	n/m
22,484,361	3,121,475	13.88%
580	54,448	9387.59%
723,877	(6,107)	-0.84%
101,968,269	(17,455,339)	-17.12%
8.6868%		
8,857,808	(1,746,464)	-19.72%
2,654,241	831,845	31.34%
0	0	n/m
2,654,241	831,845	31.34%
5,203,260	(466,176)	-8.96%
0	0	n/m
5,203,260	(466,176)	-8.96%
23.6544%		
1,230,802	(120,147)	-9.76%
73,481,283	(589,136)	-0.80%
109,403,638	3,104,021	2.84%
42,630,355	480,280	1.13%
45,503,823	3,168,091	6.96%
88,134,178	3,648,371	4.14%
8.6868%		
7,656,064	66,982	0.87%
0	0	n/m
117,059,702	3,171,003	2.71%
41,949,222	(1,416,898)	-3.38%
41,949,222	(1,416,898)	-3.38%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up	
			2019 Form 1 data	True-Up
Return \ Capitalization Calculations				
Long-Term Debt				
86	Account 221 Bonds	Attachment 14	7,451,428,846	
87	Less Account 222 Reacquired Bonds	Attachment 14	0	
88	Account 223 Long-term Advances from Associated Cos.	Attachment 14	0	
89	Account 224 Other Long-term Debt	Attachment 14	0	
90	Gross Proceeds Outstanding Long-term Debt	Sum Lines 86 through 89	7,451,428,846	
91	Less Account 226 Unamortized Discount	(Note T) Attachment 14	13,080,345	
92	Less Account 181 Unamortized Debt Expense	(Note T) Attachment 14	33,427,807	
93	Less Account 189 Unamortized Loss on Reacquired Debt	(Note T) Attachment 14	4,262,741	
94	Plus Account 225 Unamortized Premium	(Note T) Attachment 14	30,509	
95	Plus Account 257 Unamortized Gain on Reacquired Debt	(Note T) Attachment 14	0	
96	Net Proceeds Long Term Debt	Sum Lines 90 through 95	7,400,688,463	
Long Term Debt Cost				
97	Accounts 427 and 430 Long Term Interest Expense	(Notes R & T) Attachment 14	369,853,259	
98	Less Hedging Expense	(Note R) Attachment 14	0	
99	Account 428 Amortized Debt Discount and Expense	(Note T) Attachment 14	3,892,240	
100	Account 428.1 Amortized Loss on Reacquired Debt	(Note T) Attachment 14	583,695	
101	Less Account 429 Amortized Premium	(Note T) Attachment 14	11,026	
102	Less Account 429.1 Amortized Gain on Reacquired Debt	(Note T) Attachment 14	0	
103	Total Long Term Debt Cost	Sum Lines 97 through 102	374,318,168	
Preferred Stock and Dividend				
104	Account 204 Preferred Stock Issued	Attachment 14	2,397,600	
105	Less Account 217 Reacquired Capital Stock (preferred)	Attachment 14	0	
106	Account 207 Premium on Preferred Stock	Attachment 14	0	
107	Account 207-208 Other Paid-In Capital (preferred)	Attachment 14	0	
108	Less Account 213 Discount on Capital Stock (preferred)	Attachment 14	0	
109	Less Account 214 Capital Stock Expense (preferred)	Attachment 14	0	
110	Total Preferred Stock	Sum Lines 104 through 109	2,397,600	
111	Preferred Dividend	Attachment 14 (Enter positive)	161,902	
Common Stock				
112	Proprietary Capital	Attachment 14	8,083,782,146	
113	Less: Total Preferred Stock	(Line 110)	2,397,600	
114	Less: Account 216.1 Unappropriated Undistributed Subsidiary Earnings	Attachment 14	117,471,234	
115	Less: Account 219	Attachment 14	(12,642,903)	
116	Total Common Stock	Sum Lines 112 through 115	7,976,556,215	

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
7,008,059,615	443,369,231	6.33%
0	0	n/m
0	0	n/m
0	0	n/m
7,008,059,615	443,369,231	6.33%
10,580,201	2,500,144	23.63%
27,702,524	5,725,283	20.67%
4,847,332	(584,592)	-12.06%
41,535	(11,026)	-26.55%
0	0	n/m
6,964,971,093	435,717,369	6.26%
358,695,455	11,157,804	3.11%
0	0	n/m
4,027,405	(135,164)	-3.36%
584,922	(1,227)	-0.21%
11,026	0	0.00%
0	0	n/m
363,296,756	11,021,412	3.03%
2,397,600	0	0.00%
0	0	n/m
2,397,600	0	0.00%
161,902	0	0.00%
7,620,310,434	463,471,712	6.08%
2,397,600	0	0.00%
101,567,260	15,903,974	15.66%
(14,769,239)	2,126,336	14.40%
7,531,114,813	445,441,402	5.91%

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

Shaded cells are inputs		Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up		2019 Projection (as-filed)			
				2019 Form 1 data	True-Up	2019 Form 1 data	Absolute change	Percent change	
						2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)	
117	Debt percent	Total Long Term Debt	(Notes Q & R)	(Line 90 / (Lines 90 + 110 +116))	48.29%		48.19%	0.10%	
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%		0.02%	0.00%	
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%		51.79%	-0.10%	
<hr/>									
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%		5.22%	-0.16%	
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%		6.75%	0.00%	
122	Common Cost	Common Stock	(Note H)	Fixed	9.80%		9.80%		
<hr/>									
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%		2.51%		
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%		0.00%		
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.07%		5.08%		
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	7.5095%		7.59%	-0.08%	
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	264,726,683		274,475,500	(9,748,817)	-3.55%
<hr/>									
Composite Income Taxes									
Income Tax Rates									
128	FIT = Federal Income Tax Rate		(Note G)	Attachment 5	21.00%		21.00%	0.00%	
129	SIT = State Income Tax Rate or Composite		(Note G)	Attachment 5	4.54%		4.54%	0.00%	
130	p	(percent of federal income tax deductible for state purposes)		Per state tax code	0.00%		0.00%	0.00%	
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$			24.587%		24.587%		
132	T / (1-T)				32.602%		32.602%		
<hr/>									
ITC Adjustment									
133	Amortized Investment Tax Credit - Transmission Related			Attachment 5	(745,681)		(874,442)	128,760	14.72%
134	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)		Line 133 * (1 / (1 - Line 131))	(988,791)		(1,159,531)	170,739	14.72%
<hr/>									
135	Income Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =		[Line 132 * Line 127 * (1-(Line 123 / Line 126))]	58,235,761		59,849,605	(1,613,844)	-2.70%
135b	Excess or Deficient ADIT Amortization			Attachment 1B	(20,973,074)		0	(20,973,074)	n/m
135c	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Line 135b * 1 / (1-T)	(27,810,806)		0	(27,810,806)	n/m
<hr/>									
136	Total Income Taxes			(Line 134 + Line 135+ Line 135c)	29,436,165		58,690,074	(29,253,910)	-49.84%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up		2019 Projection (as-filed)		
			2019 Form 1 data		2018 Form 1 data	Absolute change	Percent change
			True-Up		2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)
Revenue Requirement							
Summary							
137	Net Property, Plant & Equipment	(Line 32)	4,722,425,612		4,779,615,374	(57,189,762)	-1.20%
138	Total Adjustment to Rate Base	(Line 51)	(1,197,215,118)		(1,163,501,561)	(33,713,556)	-2.90%
139	Rate Base	(Line 52)	3,525,210,495		3,616,113,813	(90,903,318)	-2.51%
140	Total Transmission O&M	(Line 75)	72,892,147		73,481,283	(589,136)	-0.80%
141	Total Transmission Depreciation & Amortization	(Line 83)	120,230,705		117,059,702	3,171,003	2.71%
142	Taxes Other than Income	(Line 85)	40,532,324		41,949,222	(1,416,898)	-3.38%
143	Investment Return	(Line 127)	264,726,683		274,475,500	(9,748,817)	-3.55%
144	Income Taxes	(Line 136)	29,436,165		58,690,074	(29,253,910)	-49.84%
145	Gross Revenue Requirement	(Sum Lines 140 to 144)	527,818,024		565,655,781	(37,837,757)	-6.69%
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
146	Transmission Plant In Service	(Line 15)	6,436,346,561		6,353,044,980	83,301,581	1.31%
147	Excluded Transmission Facilities	(Note J) Attachment 15	251,505,274		248,058,043	3,447,230	1.39%
148	Included Transmission Facilities	(Line 146 - Line 147)	6,184,841,288		6,104,986,937	79,854,350	1.31%
149	Inclusion Ratio	(Line 148 / Line 146)	96.09%		96.10%		
150	Gross Revenue Requirement	(Line 145)	527,818,024		565,655,781	(37,837,757)	-6.69%
151	Adjusted Gross Revenue Requirement	(Line 149 * Line 150)	507,193,122		543,569,448	(36,376,326)	-6.69%
Revenue Credits							
152	Revenue Credits	Attachment 3	89,383,184		93,377,130	(3,993,946)	-4.28%
153	Net Revenue Requirement	(Line 151 - Line 152)	417,809,939		450,192,318	(32,382,380)	-7.19%
Net Plant Carrying Charge							
154	Gross Revenue Requirement	(Line 150)	527,818,024		565,655,781	(37,837,757)	-6.69%
155	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,621,816,433		4,676,269,866	(54,453,433)	-1.16%
156	Net Plant Carrying Charge	(Line 154 / Line 155)	11.4201%		12.0963%	-0.68%	
157	Net Plant Carrying Charge without Depreciation	(Line 154 - Line 76) / Line 155	8.9859%		9.7568%	-0.77%	
158	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 154 - Line 76 - Line 127 - Line 136) / Line 155	2.6212%		2.6322%	-0.01%	
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE							
159	Gross Revenue Requirement Less Return and Taxes	(Line 150 - Line 143 - Line 144)	233,655,176		232,490,207	1,164,970	0.50%
160	Increased Return and Taxes	Attachment 4	318,327,206		357,999,278	(39,672,071)	-11.08%
161	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 159 + Line 160)	551,982,383		590,489,484	(38,507,102)	-6.52%
162	Net Transmission Plant	(Line 17 - Line 25 + Line 34)	4,621,816,433		4,676,269,866	(54,453,433)	-1.16%
163	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 161 / Line 162)	11.9430%		12.6274%		
164	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 161 - Line 76) / Line 162	9.5087%		10.2878%		
165	Net Revenue Requirement	(Line 153)	417,809,939		450,192,318	(32,382,380)	-7.19%
166	Facility Credits under Section 30.9 of the OATT	Attachment 5	0		0	0	n/m
167	Transmission Incentive Credit	Attachment 7	3,623,761		3,680,690	(56,929)	-1.55%
168	Interest on Network Upgrade Facilities	Attachment 5	2,410,365		986,705	1,423,660	144.28%
169	Net Zonal Revenue Requirement	(Line 165 + 166 + 167 + 168)	423,844,064		454,859,713	(31,015,649)	-6.82%
Network Service Rate							
170	12 CP Monthly Peak (MW)	(Note I) Attachment 9a/9b	13,893		13,895	(3)	-0.02%
171	Rate (\$/MW-year)	(Line 169 / 170)	30,509		32,735	(2,226)	-6.80%
172	Network Service Rate (\$/MW-year)	(Line 171)	30,509		32,735	(2,226)	-6.80%

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

Shaded cells are inputs	Notes	Reference (FERC Form 1 reference, attachment, or instruction)	2019 True-Up
			2019 Form 1 data True-Up

2019 Projection (as-filed)		
2018 Form 1 data	Absolute change	Percent change
2018 data in Settlement model	True-Up value minus 2019 Projection (as-filed)	Change over 2019 Projection (as-filed)

Notes

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

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

Calculated from historical data—no true-up

Line	Description	FERC Form 1 page # / Reference	Amount
1	(561.1) Load Dispatch-Reliability	321.85b	0
2	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567
3	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0
4	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888
5	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101
6	Total 561 Costs for Schedule 1 Annual Revenue Requirement	(Sum Lines 1 through 5)	11,026,556
7	Schedule 1 Annual Revenue Requirement	(Line 6)	11,026,556
<u>Schedule 1 - Rate Calculations</u>			
8	Average 12-Month Demand - Current Year (kW)	Divisor	13,892,520
9	Rate in \$/kW - Yearly	(Line 7 / Line 8)	0.793705
10	Rate in \$/kW - Monthly	((Line 7 / Line 8) / 12)	0.06614
11	Rate in \$/kW - Weekly	((Line 7 / Line 8) / 52)	0.01526
12	Rate in \$/kW - Daily On-Peak	(Line 11 / 5)	0.00305
13	Rate in \$/kW - Daily Off-Peak	(Line 11 / 7)	0.00218
14	Rate in \$/MW - Hourly On-Peak	((Line 12 / 16) * 1000)	0.19
15	Rate in \$/MW - Hourly Off-Peak	((Line 13 / 24) * 1000)	0.09

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

Line	Description	Reference	Amount
1	Adjusted Gross Revenue Requirement	Appendix A, Line 151	\$507,193,122
	Revenue Credits:		
2	Acct 454 - Allocable to Transmission	Attachment 3, Line 6	\$5,441,269
3	Acct 456 - Allocable to Transmission	Attachment 3, Line 12	\$83,941,914
4	Total Revenue Credits	Line 2 + Line 3	\$89,383,184
5	Interest on Network Upgrades	Attachment 5	\$2,410,365
6	Transmission Incentive Credit	Attachment 7	\$3,623,761
7	Annual Transmission Revenue Requirement	Line 1 - Line 4 + Line 5 + Line 6	\$423,844,064
8	Divisor - 12 Month Average Transmission Peak (MW)	Appendix A, Line 170	13,893
	Rates:		
9	Transmission Rate (\$/kW-year)	Line 7 / Line 8 / 1000	\$30.508796
10	Transmission Rate (\$/kW-month)	Line 9 / 12 months	\$2.542400
11	Weekly Firm/Non-Firm Rate (\$/kW-week)	Line 9 / 52 weeks	\$0.586708
	Daily Firm/Non-Firm Rates:		
12	On-Peak Days (\$/kW)	Line 11 / 5 days	\$0.117342
13	Off-Peak Days (\$/kW)	Line 11 / 7 days	\$0.083815
	Non-Firm Hourly Rates:		
14	On-Peak Hours (\$/MWh)	Line 12 / 16 hours * 1000	\$7.33
15	Off-Peak Hours (\$/MWh)	Line 13 / 24 hours * 1000	\$3.49

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)	
2	ADIT-281	Sch. 281 Below	(180,339,430)	(180,339,430)	0	0	0	
3	ADIT-283	Sch. 283 Below	(285,780,597)	(278,408,762)	0	(6,842,227)	(529,608)	
4	ADIT-190	Sch. 190 Below	443,224,621	421,125,303	574,232	0	21,525,086	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(4,063,151,516)	(2,710,147,560)	(1,140,285,246)	13,589,644	(226,308,354)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(1,140,285,246)	3,700,096	(19,042,726)	
8	Total Transmission ADIT	Sum Cols. (C), (D), (E)						Attachment 1a input --> (1,155,627,876)

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

Schedule ADIT-190

Description	A	B	C	D	E	F	G
	Form 1 Reference	Total Company	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 190							
Employee Benefits							
287414	505.414 Accrued Retention Bonus	477,822	0	0	0	477,822	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560 Pension	28,303,872	28,303,872	0	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182 LTIP - non current	5,102,064	0	0	0	5,102,064	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400 Bonus Liab. Elec. - Cash Basis (2.5 mos)	34,404	0	0	0	34,404	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200 Deferred Comp. Accrual	2,116,778	0	0	0	2,116,778	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500 Severance Accrual - Cash Basis	326,417	0	0	0	326,417	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300 Pension/Retirement Accrual	415,630	415,630	0	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600 Vacation Accrual-Cash Basis (2.5 mos)	6,431,421	0	0	0	6,431,421	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580 Wasach workers comp reserve	654,818	0	0	0	654,818	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150 FAS 112 Book Reserve - Post	6,381,362	0	0	0	6,381,362	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830 Western Coal Carr Ret Med Accrual	2,576,430	0	0	0	2,576,430	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800 FAS 158 Pension Liability	27,208,050	27,208,050	0	0	0	Total unfunded pension liability as required under FAS 158.
287461	720.810 FAS 158 Post-Retirement Liability	1,071,390	1,071,390	0	0	0	Total unfunded Other Post-Employment Benefit Obligation (OPEB) liability as required under FAS 158.
287462	720.820 FAS 158 SERP Liability	12,970,711	12,970,711	0	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:		0	0	0	0	0	
287336	730.120 FAS 133 Derivatives - Book	24,031,255	24,031,255	0	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839 NonCurr Liab - Frozen MTM	21,154,826	21,154,826	0	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:		0	0	0	0	0	
287051	705.340 RL Income Tax Deferral - CA	786,756	786,756	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287052	705.431 RL Income Tax Deferral - ID	136,624	136,624	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287053	705.342 RL Income Tax Deferral - OR	11,938,085	11,938,085	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287054	705.343 RL Income Tax Deferral - UT	129,816	129,816	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.

287055	705.344	RL Income Tax Deferral - WA	2,090,530	2,090,530	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287056	705.345	RL Income Tax Deferral - WY	1,721,600	1,721,600	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in law, the revenue requirement was recalculated by using the new income tax rate and the reduced revenue requirement will be given back to customers.
287061	705.346	CA - Protected PP&E ARAM	217,738	217,738	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287062	705.347	ID - Protected PP&E ARAM	638,875	638,875	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287063	705.348	OR - Protected PP&E ARAM	2,567,965	2,567,965	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287064	705.349	UT - Protected PP&E ARAM	4,473,319	4,473,319	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287065	705.350	WA - Protected PP&E ARAM	669,635	669,635	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287066	705.351	WY - Protected PP&E ARAM	1,430,370	1,430,370	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. The law becomes effective for taxable years beginning after December 31, 2017. As a result of the change in tax rate, excess deferred income taxes related to protected property are required to be amortized via the Average Rate Assumption Method, or ARAM. Protected property differences are considered method/life depreciation differences on public utility property. ARAM amortization for protected property began on January 1, 2018 and is calculated by the PowerTax Fixed Assets software.
287184	705.605	RL OR Clean Fuels Program	119,860	119,860	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287186	-----	RL Non Protected PP&E EDIT - Gross Up	56,455,524	56,455,524	0	0	0	Gross Up of Nonprotected PP&E EDIT
287188	100.121	RL Income Tax Property Flowthru	365,813,273	365,813,273	0	0	0	The cash received by PacifiCorp for the sale of the credits will be used to fund programs consistent with the following six principles adopted by the OPUC: (1) support the goal of electrifying Oregon's transportation sectors, (2) provide majority of benefits to residential customers, (3) provide benefits to traditionally underserved communities, (4) programs are designed to be independent from ratepayer support, (5) programs are developed collaboratively and transparently, and (6) maximize use of funds for implementation of programs. Revenue is to be recorded as "other revenue" using SAP Account 353001, OR Clean Fuel Credits Revenue. Amortization expense for program costs incurred for Oregon Clean Fuels program (offset in Clean Fuel Credits Revenue) is to be recorded to SAP Account 553475, OR Clean Fuel Program Amort Expense.
287190	100.122	RL Income Tax Property Flowthru - PMI	2,488,577	2,488,577	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with property accumulated deferred income taxes, the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287191	705.280	RL Excess Deferred Income Taxes - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Excess Deferred Income Taxes - ID	396,045	396,045	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.

287193	705.282	RL Excess Deferred Income Taxes - OR	3,876,975	3,876,975	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Oregon resulting from the change in the income tax rate.
287194	705.283	RL Excess Deferred Income Taxes - UT	0	0	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Utah resulting from the change in the income tax rate.
287195	705.284	RL Excess Deferred Income Taxes - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Excess Deferred Income Taxes - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287197	705.286	RL Excess Deferred Income Taxes - FERC	4,334	4,334	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	0	0	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	816,792	816,792	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	6,646,837	6,646,837	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	107,017	107,017	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	893,442	893,442	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267. PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	826,933	826,933	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Reg Diff - Trojan - WA	(62,874)	(62,874)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,898,994	5,898,994	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.
287230	705.521	RL - Deferred Excess NPC - WY - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the Wyoming Energy Cost Adjustment Mechanism, or WY ECAM.
287231	705.519	RL WA Def NPC - Noncurrent	5,671,198	5,671,198	0	0	0	Regulatory liability established to record WA Def NPC.
287232	705.517	RL - Deferred Excess NPC - UT - Noncurrent	0	0	0	0	0	Regulatory Liability established to record the costs in excess of base net power costs according to established calculations and were created to accommodate the recovery of excess net power costs through the UT Energy Cost Adjustment Mechanism, or UT ECAM.
287233	705.515	RL - Deferred Excess NPC - OR - noncurrent	7,488,062	7,488,062	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Reclass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Rev	829,837	829,837	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Inj & Dam Reserve	1,976,773	1,976,773	0	0	0	Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Ins Reserve	190,832	190,832	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Ins Reserve	1,732,015	1,732,015	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	189,594	189,594	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	RL ITC	495,889	495,889	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depr - WY	508,162	508,162	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287284	610.147	Reg Liability-Other - Balance Reclass	201,696	201,696	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287299	705.265	RL - OR Energy Conserv Chrg	1,075,744	1,075,744	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/Liab Cons	(65,343)	(65,343)	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.
287312	105.402	ARO Reg Liabilities	264,602	264,602	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287316	715.720	NW Power Act - WA	115,544	115,544	0	0	0	NW Power Act is funded by Bonneville Power Administration (BPA). Qualifying customers receive a benefit on their bill from the Company which is subsequently reimbursed by BPA. The Company receives a fixed monthly payment from BPA. The payment is deferred as a credit in this balancing account.
287374	100.105	Income Tax WA Flow-through	181,679	181,679	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	RL- DSM Balance Reclass	5,131,927	5,131,927	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decom Cost-Regulatory Asset	1,319,363	1,319,363	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	371,395	371,395	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying, low income recipients through bill credits.

287453	610.143	RL - WA Low Energy Program	123,924	123,924	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	630,271	630,271	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	93,650	93,650	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	52,721	52,721	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,456,455	2,456,455	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	59,385	59,385	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	114,658	114,658	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.
287486	415.926	RL - Depre	1,284,244	1,284,244	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depre	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287848	320.281	RA - Post Retirement Settlement Loss	0	0	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	0	0	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC -WY	0	0	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287584	415.827	RA - Post-Ret MMT - OR	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
287588	415.831	RA - Post-Ret MMT - CA	0	0	0	0	0	Regulatory asset established for the California allocated share of a post-retirement benefits measurement date change transitional adjustment recorded in December 2008.
State Carryforwards			0	0	0	0	0	
287280	DTA State Charitable Contribution Limit		187,100	187,100	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437	DTA Net Operating Loss Carryforward-State		72,551,413	72,551,413	0	0	0	State net operating loss carryforward for income tax purposes.
287449	DTA Federal Detriment of State NOL		(15,275,088)	(15,275,088)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371	DTA 930.100 Oregon BETC Credits		1,599,420	1,599,420	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491	DTA BETC Purchased Credits		1,611,177	1,611,177	0	0	0	Oregon state income tax credit carryforward.
287497	DTA BETC Purchased Gain		354,878	354,878	0	0	0	Book-tax differences related to the Gain on purchased Business Energy Tax Credits.
287494	DTA Idaho ITC Carryforward		15,240,731	15,240,731	0	0	0	Idaho state income tax credit carryforward.
287269	DTA Colorado Tax Credit Carryforward		224,138	224,138	0	0	0	Colorado state income tax credit carryforward.
287281	DTA CA AMT Credit Carryforward		255,284	255,284	0	0	0	California state income tax credit carryforward.
Loss Contingencies			0	0	0	0	0	
287970	415.815	Ins Rec Accrual	0	0	0	0	0	Accrued liability established reserves (contingent liabilities) for anticipated injury and damage expenses.
287341	910.530	Injuries & Damages	3,872,782	3,872,782	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations			0	0	0	0	0	
287339	105.400	FAS 143 ARO Liability	53,101,152	53,101,152	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:			0	0	0	0	0	
287100	-----	Valuation Allowance for State Credit DTA	(13,930,382)	(13,930,382)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287210	505.115	Sales & Use Tax Audit Exp	61,707	61,707	0	0	0	Accrual to reserve for sales and use tax.
287211	425.226	Deferred Revenue - Other	360,275	360,275	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Rec Joint Owners	430,058	430,058	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Oblig	1,562,198	1,562,198	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Oblig	127,166	127,166	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liab- Reg	13,647,196	13,647,196	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liab- NonReg	660,571	660,571	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(675,631)	(675,631)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	267,814	267,814	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue - Citibank	69,114	69,114	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.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,863,169	1,863,169	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,194	137,194	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 Reg Asset-Transmission	574,232	0	574,232	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,261,919	2,261,919	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Misc Current & Accrued Liab	1,161,582	1,161,582	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Con	707,283	707,283	0	0	0	Accrued liability for prepaid rents on company owned utility poles.

287391	425.320	N Umpqua Settlement Agmt	5,840,431	5,840,431	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,155,873	4,155,873	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances	38,185	38,185	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	534,687	534,687	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	2,121,972	2,121,972	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,768,604	1,768,604	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	19,734,360	19,734,360	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	0	0	0	0	0	Book-tax difference related to the reporting of book income from Bridger Coal Company on the books of PacifiCorp.
287489	910.515	Deseret Settlement Rec	18,808	18,808	0	0	0	A settlement receivable from Deseret Generation and Transmission Cooperative (Deseret) regarding a payment dispute over pollution upgrades at the Hunter Unit 2 coal plant.
287907	-----	Non-curr def fed tax cor ben of int	162,294	162,294	0	0	0	Non-current federal benefit of interest on corrections.
287917	-----	Non-curr def fed unc tax pos ben of int	23,634	23,634	0	0	0	Non-current federal benefit of interest on uncertain positions.
287927	-----	Non-curr def sta tax cor ben of int	35,086	35,086	0	0	0	Non-current state benefit of interest on corrections.
287937	-----	Non-curr def sta unc tax pos ben of int	5,112	5,112	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			0	0	0	0	0	
Subtotal - p234			824,459,612	799,783,864	574,232	0	24,101,516	
Less FASB 109 Above if not separately removed			378,658,561	378,658,561	0	0	0	
Less FASB 106 Above if not separately removed			2,576,430	0	0	0	2,576,430	
Total			443,224,621	421,125,303	574,232	0	21,525,086	

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

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	(180,339,430)	(180,339,430)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(180,339,430)	(180,339,430)	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		(180,339,430)	(180,339,430)	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

PacifiCorp

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

A		B	C	D	E	F	G
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282							
287605	105.147 \$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160 \$1031 & 1033 Exchange Normalization Adjustment	(4,524,862)	(4,524,862)	0	0	0	Exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101 Amortization NOPAs 99-00 RAR	69,021	69,021	0	0	0	Book-tax difference for the capitalization and depreciation of legal fees associated with the relicensing of specific hydro generation facilities.
287610	105.403 ARO Removal Costs	(24,192,983)	(24,192,983)	0	0	0	Regulatory liability related to removal costs.
287605	105.142 Avoided Costs	163,640,792	163,640,792	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143 Basis Intangible Difference	(1,083,823)	0	0	(1,083,823)	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.
287605	105.120 Book Depreciation	2,351,250,809	2,351,250,809	0	0	0	Book-tax difference for book depreciation.
287605	105.470 Book Fixed Asset Gain/Loss	16,149,731	16,149,731	0	0	0	Book-tax difference related to land sales.
287605	105.146 Capitalization of Test Energy	3,393,596	3,393,596	0	0	0	Book-tax basis difference related to test energy revenues which are received/earned for power produced by generating plants during the construction period and sold or used by the utility.
287605	105.137 Capitalized Depreciation	(18,356,159)	(18,356,159)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100 Capitalized labor and benefit costs	22,999,656	22,999,656	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101 Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	----- Direct Assignment: Transmission Fixed Assets	0	1,144,195,051	(1,144,195,051)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	----- Direct Assignment: Transmission Fixed Assets - Deferred EDIT Amortization	0	829,067	(829,067)	0	0	PowerTax Report #169: Transmission Book Allocation Group - Deferred EDIT Amort

287605	-----	Direct Assignment: Intangible Fixed Assets	0	52,512,387	0	0	(52,512,387)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets - Deferred EDIT Amortization	0	1,409,308	0	0	(1,409,308)	PowerTax Report #169: Intangible Book Allocation Group - Deferred EDIT Amort
287605	-----	Direct Assignment: General Fixed Assets	0	189,338,393	0	0	(189,338,393)	PowerTax Report #257: General Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets - Deferred EDIT Amortization	0	4,230,621	0	0	(4,230,621)	PowerTax Report #169: General Book Allocation Group - Deferred EDIT Amort
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,598,585)	0	0	0	(1,598,585)	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)	647,446	0	0	0	647,446	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	0	0	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	0	0	0	0	0	Book-tax difference basis difference for costs incurred to maintain normal mine production in view of the recession of the working face of the mine. For book purposes, these costs are capitalized. For income tax purposes the costs are deductible in the period paid or incurred.
287605	105.153	Contract Liability Basis Adj - Chehalis	(127,166)	(127,166)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(482,732)	(482,732)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	245,315,425	245,315,425	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(191,061,776)	(191,061,776)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	1,378,419	1,378,419	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(163,018,214)	(163,018,214)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(7,633,104)	(7,633,104)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(1,360,854,056)	(1,360,854,056)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(79,920,415)	(79,920,415)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(4,026,581)	(4,026,581)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,621,421,000)	(4,621,421,000)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(58,128,735)	(58,128,735)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	22,466,833	0	0	0	22,466,833	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(247,201,083)	(247,201,083)	0	0	0	Regulatory liability related to removal costs.
286691	105.106	NonProtected PP&E EDIT - CA	(6,748,788)	(6,748,788)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	105.113	NonProtected PP&E EDIT - FERC	(3,768,586)	(3,768,586)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	105.107	NonProtected PP&E EDIT - ID	(10,009,386)	(10,009,386)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	105.108	NonProtected PP&E EDIT - OR	(93,279,909)	(93,279,909)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	105.109	NonProtected PP&E EDIT - WA	(20,865,641)	(20,865,641)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	105.111	NonProtected PP&E EDIT - WY	(38,491,281)	(38,491,281)	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.

287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(27,337)	(27,337)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	186,877	0	0	0	186,877	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,164,640	0	4,164,640	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	173,345	173,345	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	180,339,430	180,339,430	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	21,672,077	21,672,077	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(379,313,893)	(379,313,893)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(306,766)	(306,766)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,219,066)	(2,219,066)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(263,188)	(263,188)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	7,633,104	7,633,104	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a higher tax rate than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	1,122,042,940	1,122,042,940	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	247,201,083	247,201,083	0	0	0	Regulatory liability related to removal costs.
286691	100.123	RL - NonProtected PP&E EDIT - CA	6,748,788	6,748,788	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286697	100.129	RL - NonProtected PP&E EDIT - FERC	3,768,586	3,768,586	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286692	100.124	RL - NonProtected PP&E EDIT - ID	10,009,386	10,009,386	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286693	100.125	RL - NonProtected PP&E EDIT - OR	93,279,909	93,279,909	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286695	100.127	RL - NonProtected PP&E EDIT - WA	20,865,641	20,865,641	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
286696	100.128	RL - NonProtected PP&E EDIT - WY	38,491,281	38,491,281	0	0	0	On December 22, 2017, Tax Cuts and Jobs Act was signed into law by the President. One of the significant changes is the corporate income tax rate is reduced from 35% to 21%. For GAAP purposes, the new tax rate was effective on the date of enactment, or December 31, 2017. As a result of the change in law, the deferred tax assets and liabilities were revalued at the new tax rate, which resulted in an amount referred to as Excess Deferred Income Taxes, or EDIT.
287605	105.135	Safe Harbor Lease Rate Differential	(2,846,881)	(2,846,881)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(154,568,137)	(154,568,137)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(7,170)	(7,170)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	154,934	154,934	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	1	1	0	0	0	
Subtotal - p275			(2,910,580,066)	(1,542,848,627)	(1,140,859,478)	20,431,871	(247,303,832)	
Less FASB 109 Above if not separately removed			1,129,676,044	1,129,676,044	0	0	0	

Less FASB 106 Above if not separately removed	0	0	0	0	0
Total	(4,040,256,110)	(2,672,524,671)	(1,140,859,478)	20,431,871	(247,303,832)

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

PacifiCorp

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

A		B		C		D		E		F		G	
		Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification						
Account 283													
FERC 283 - Regulatory Assets													
287849	415.424	Contra RA - Deer Creek Abandonment	23,241,132	23,241,132	0	0	0	0	0	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.
287841	415.411	Contra RA - Deer Creek Abandonment - CA	607,297	607,297	0	0	0	0	0	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.
287842	415.412	Contra RA - Deer Creek Abandonment - ID	416,140	416,140	0	0	0	0	0	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.
287843	415.413	Contra RA - Deer Creek Abandonment - OR	1,748,164	1,748,164	0	0	0	0	0	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.
287844	415.414	Contra RA - Deer Creek Abandonment - UT	963,534	963,534	0	0	0	0	0	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,723,925	2,723,925	0	0	0	0	0	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.
287846	415.416	Contra RA - Deer Creek Abandonment - WY	92,367	92,367	0	0	0	0	0	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	0	0	0	0	0	Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	0	0	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	0	0	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(69,242)	(69,242)	0	0	0	0	0	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(29,172,770)	(29,172,770)	0	0	0	0	0	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(1,752,861)	(1,752,861)	0	0	0	0	0	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287997	415.862	RA - CA Mobile Home Park Conversion	(48,856)	(48,856)	0	0	0	0	0	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	0	0	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	0	0	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	0	0	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(235,362)	(235,362)	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(1,693,840)	(1,693,840)	0	0	0	0	0	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(569,518)	(569,518)	0	0	0	0	0	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287581	415.824	RA - Contra Pension MMT & CTG - CA	0	0	0	0	0	0	0	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)	(1)	0	0	0	0	0	0	0	0	Regulatory asset established for the Oregon allocated share of a pension curtailment gain and measurement date change transitional adjustment recorded in December 2008.
286903	320.271	RA - Contra RA - Pension Plan CTG	403,462	403,462	0	0	0	0	0	0	0	0	Regulatory asset established to record a contra regulatory asset for the curtailment gain/loss on the elimination of the cash balance option in the company pension plan.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,477,559)	(1,477,559)	0	0	0	0	0	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(4,469,102)	(4,469,102)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(7,467,384)	(7,467,384)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(1,355,403)	(1,355,403)	0	0	0	0	0	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Wyoming pursuant to a power costs adjustment mechanism.
287783	415.880	RA - Deferred Independent Evaluator Fee - UT	26,525	26,525	0	0	0	0	0	0	0	0	Regulatory asset established for the Utah allocated share of evaluator fees and costs related to a request for proposal for new generation.
287570	415.701	RA - Deferred Intervenor Funding Grants - CA	(10,325)	(10,325)	0	0	0	0	0	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	(16,440)	(16,440)	0	0	0	0	0	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	(227,906)	(227,906)	0	0	0	0	0	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	(121,333)	(121,333)	0	0	0	0	0	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	(341,401)	(341,401)	0	0	0	0	0	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	2,996,799	2,996,799	0	0	0	0	0	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.
287981	415.920	RA - Depreciation Increase - Idaho	21,367	21,367	0	0	0	0	0	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.

287982	415.921	RA - Depreciation Increase - Utah	(393,518)	(393,518)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,358,996)	(1,358,996)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclaim	(5,131,927)	(5,131,927)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,294,167)	(67,294,167)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(20,800,311)	(20,800,311)	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	502,643	502,643	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	(109,192,092)	(109,192,092)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	501,052	501,052	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(78,370)	(78,370)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(36,880)	(36,880)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(3,853,296)	(3,853,296)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(193,192)	(193,192)	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	(21,050)	(21,050)	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).
287977	415.885	RA - Noncurrent Reclaim - Other	(26,525)	(26,525)	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.
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(266,633)	(266,633)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(11,996)	(11,996)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclaim	(201,696)	(201,696)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(212,004)	0	0	0	(212,004)	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.
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(1,119,888)	(1,119,888)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(12,719)	(12,719)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(36,421)	(36,421)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(105,685)	(105,685)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(16,918)	(16,918)	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.
287978	415.906	RA - REC Sales Deferral - OR - Noncurrent	(28,299)	(28,299)	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.
287887	415.881	RA - REC Sales Deferral - UT - Noncurrent	(255,342)	(255,342)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,760)	(11,760)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(187,897)	(187,897)	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).
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,260,259)	(1,260,259)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(2,393,394)	(2,393,394)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,913)	(8,913)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(535,843)	(535,843)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	112,508	112,508	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(2,163,621)	(2,163,621)	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.
287899	415.878	RA - UT Liquidation Damages	(129,080)	(129,080)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(408,955)	(408,955)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	2,393,394	2,393,394	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(26,739)	(26,739)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(590,078)	(590,078)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,592,384)	(1,592,384)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(307,906)	(307,906)	0	0	0	Regulatory asset established to segregate the accumulated Wyoming carrying charges to be recovered on Wyoming's allocable share of the post-retirement medical settlement loss.
287934	320.283	RA - Post Retirement Settlement Loss - CC - WY	(5,469)	(5,469)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(750,685)	(750,685)	0	0	0	

287649	730.170	RA - FAS133 Unrealized Gain/Loss	(23,548,525)	(23,548,525)	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	(19,362,370)	(19,362,370)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
FERC 283 - Other			0	0	0	0	0	
287650	205.100	Coal Pile Inventory Adjustment	(27,155)	(27,155)	0	0	0	Regulatory asset established to reflect the book-tax difference in the cost of the Deer Creek and Trail Mountain coal inventory.
287936	205.025	Fuel Cost Adjustment	(89,756)	(89,756)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
287661	425.360	Hermiston Swap	(742,255)	(742,255)	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.
286909	720.815	FAS 158 Post-Retirement Asset	0	0	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
287656	425.280	Joseph Settlement	0	0	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.
287669	210.180	Prepaid Membership Fees	(95,975)	(95,975)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287907	210.185	Prepaid Aircraft Maintenance	0	0	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287665	210.130	Prepaid Taxes - ID PUC	(79,123)	(79,123)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(261,203)	(261,203)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287708	210.200	Prepaid Taxes - Property Taxes	(3,450,433)	0	0	0	(3,450,433)	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	0	(3,391,794)	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287664	210.120	Prepaid Taxes - UT PUC	(771,986)	(771,986)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(176,739)	(176,739)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(37,177)	(37,177)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated, over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(4,122)	(4,122)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,103,468)	(1,103,468)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(209,674)	0	0	0	(209,674)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(107,930)	0	0	0	(107,930)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(1,792,457)	(1,792,457)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another regulatory asset for frozen derivative.
287492	-----	OR BETC - Purchased Credits - Non-Cash	(74,524)	(74,524)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			2	2	0	0	0	
Subtotal - p277			(285,789,510)	(278,417,675)	0	0	(6,842,227)	(529,608)
Less FASB 109 Above if not separately removed			(8,913)	(8,913)	0	0	0	0
Less FASB 106 Above if not separately removed			0	0	0	0	0	0
Total			(285,780,597)	(278,408,762)	0	0	(6,842,227)	(529,608)

Instructions for Account 283:

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

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

Line	Description	Reference	Total Company	Gas, Prod., Dist., or Other	Transmission Related	Plant Related	Labor Related	Total Transmission ADIT
	(A)	(B)			(C)	(D)	(E)	(F)
1	ADIT-282	Sch. 282 Below	(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	
2	ADIT-281	Sch. 281 Below	(174,829,838)	(174,829,838)	0	0	0	
3	ADIT-283	Sch. 283 Below	(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	
4	ADIT-190	Sch. 190 Below	831,227,995	808,836,219	527,179	0	21,864,597	
5	Subtotal ADIT	Sum (Lines 1 to 4)	(2,358,505,871)	(1,490,374,109)	(751,281,908)	11,135,503	(127,985,357)	
6	Allocator (100% Transmission; Net Plant; Wages & Salary)	Appendix A			100.0000%	27.2273%	8.4145%	
7	Sub-total Transmission Related ADIT	Line 5 * Allocator			(751,281,908)	3,031,899	(10,769,333)	
8	Total End of Year Transmission ADIT	Sum Cols. (C), (D), (E)						(759,019,342)
9	Beginning of Year Total (Attachment 1)				(1,140,285,246)	3,700,096	(19,042,726)	(1,155,627,876)
10	Appendix A, line 33 input	Line 8 for Projection and average of Lines 8 & 9 for True-Up						(957,323,609)

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

Schedule ADIT-190

Description	A	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
Account 190							
Employee Benefits							
287414	505.700	Accrued Retention Bonus	27,772	0	0	27,772	The amounts recorded in this account represent retention bonuses accrued for various employees.
287220	720.560	Pension Liability UMWA Withdrawal	28,303,872	28,303,872	0	0	Regulatory liability established to record a pension liability for the Energy West Mining UMWA pension trust withdrawal obligation.
287300	920.182	LTIP - non current	5,402,412	0	0	5,402,412	Regulatory liability established to record the long-term portion of the BHE incentive plan liability related to PacifiCorp employees.
287323	505.400	Bonus Liab. Elec. - Cash Basis (2.5 mos)	3,071	0	0	3,071	Accrued expenses recorded for book purposes under PacifiCorp's Annual Incentive Plan (AIP), 401(k) match of AIP, payroll tax (employer portion), and LTI.
287324	720.200	Deferred Comp. Accrual - Cash Basis	2,473,185	0	0	2,473,185	Non-qualified deferred compensation plan under IRC Subsection 409A.
287326	720.500	Severance Accrual - Cash Basis	157,578	0	0	157,578	Severance accruals related to regular employment downsizing. Amounts contained in these accounts represent accruals for both departing executives and rank and file employees.
287327	720.300	Pension/Retirement Accrual - Cash Basis	397,298	397,298	0	0	Accrued retiree payment obligations outside of the regular PacifiCorp retirement plan, most constituting payments made above the IRC Subsection 415 limitations.
287332	505.600	Vacation Accrual-Cash Basis (2.5 mos)	6,227,380	0	0	6,227,380	Accruals recorded for book purposes for unused vacation and sick leave due to employees in future periods or upon termination.
287373	910.580	Wasatch workers comp reserve	610,677	0	0	610,677	Accrued liability for the expected claims related to workers compensation previously held by Wasatch Crest. PacifiCorp holds this liability due to the insolvency of Wasatch Crest.
287399	920.150	FAS 112 Book Reserve - Post Employee Benefits	6,962,522	0	0	6,962,522	Accrued liability for worker's compensation benefits pursuant to FASB Statement No. 112.
287447	720.830	Western Coal Carr Ret Med Accrual	2,615,031	0	0	2,615,031	Accrued post-retirement liabilities pursuant to FASB Statement No. 106 for Western Coal Carriers, a third-party carrier service that contracted with PacifiCorp to haul coal from the Trail Mountain Mine to the Hunter plant.
287460	720.800	FAS 158 Pension Liability	18,538,580	18,538,580	0	0	Total unfunded pension liability as required under FAS 158.
287462	720.820	FAS 158 SERP Liability	13,672,129	13,672,129	0	0	Total Supplemental Executive Retirement Plan (SERP) obligations, as required by FAS 158.
FAS 133 Derivatives:							
287336	730.120	FAS 133 Derivatives - Book Unrealized	15,548,329	15,548,329	0	0	Unrealized derivative gains and losses under FASB Statement No. 133 which requires that certain financial instruments be valued at FMV for book purposes.
287249	415.839	NonCurr Liab - Frozen MTM	17,521,790	17,521,790	0	0	Reclass non-current liability from derivative regulatory liability to an other regulatory liability for frozen derivative.
Regulatory Liabilities:							
287051	705.340	RL Income Tax Deferral - CA	1,774,469	1,774,469	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for California customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287052	705.341	RL Income Tax Deferral - ID	198,629	198,629	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Idaho customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287053	705.342	RL Income Tax Deferral - OR	12,527,831	12,527,831	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Oregon customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287054	705.343	RL Income Tax Deferral - UT	162,012	162,012	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Utah customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287055	705.344	RL Income Tax Deferral - WA	2,205,980	2,205,980	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Washington customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287056	705.345	RL Income Tax Deferral - WY	572,721	572,721	0	0	Regulatory liability established to record the deferral of retail revenue for excess income taxes in rates for Wyoming customers. The Tax Cuts and Jobs Act was enacted on December 22, 2017 and reduced the federal income tax rate from 35% to 21%.
287061	705.346	RL - Protected PP&E EDIT Amortization - CA	819,472	819,472	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to California customers pursuant to regulatory order.
287062	705.347	RL - Protected PP&E EDIT Amortization - ID	1,872,929	1,872,929	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Idaho customers pursuant to regulatory order.

287063	705.348	RL - Protected PP&E EDIT Amortization - OR	9,606,196	9,606,196	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Oregon customers pursuant to regulatory order.
287064	705.349	RL - Protected PP&E EDIT Amortization - UT	17,165,823	17,165,823	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Utah customers pursuant to regulatory order.
287065	705.350	RL - Protected PP&E EDIT Amortization - WA	2,624,129	2,624,129	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Washington customers pursuant to regulatory order.
287066	705.351	RL - Protected PP&E EDIT Amortization - WY	5,950,126	5,950,126	0	0	0	Regulatory liability established to record the deferral of protected property related EDIT amortization for return to Wyoming customers pursuant to regulatory order.
287111	705.287	RL - Protected PP&E EDIT - CA	8,843,563	8,843,563	0	0	0	Regulatory liability established to defer California's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287112	705.288	RL - Protected PP&E EDIT - ID	22,969,779	22,969,779	0	0	0	Regulatory liability established to defer Idaho's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287113	705.289	RL - Protected PP&E EDIT - OR	100,330,266	100,330,266	0	0	0	Regulatory liability established to defer Oregon's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287114	705.290	RL - Protected PP&E EDIT - WA	24,203,327	24,203,327	0	0	0	Regulatory liability established to defer Washington's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287115	705.291	RL - Protected PP&E EDIT - WY	56,221,284	56,221,284	0	0	0	Regulatory liability established to defer Wyoming's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287116	705.292	RL - Protected PP&E EDIT - UT	177,211,110	177,211,110	0	0	0	Regulatory liability established to defer Utah's portion of protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287121	705.294	RL - Non Protected PP&E EDIT- CA	1,033,880	1,033,880	0	0	0	Regulatory liability established to defer California's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287122	705.295	RL - Non Protected PP&E EDIT- ID	3,720,223	3,720,223	0	0	0	Regulatory liability established to defer Idaho's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287124	705.296	RL - Non Protected PP&E EDIT- WA	6,444,285	6,444,285	0	0	0	Regulatory liability established to defer Washington's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287125	705.297	RL - Non Protected PP&E EDIT- WY	13,062,075	13,062,075	0	0	0	Regulatory liability established to defer Wyoming's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287126	705.298	RL - Non Protected PP&E EDIT- UT	5,867,251	5,867,251	0	0	0	Regulatory liability established to defer Utah's portion of non-protected property related EDIT recorded as a result of the Tax Cuts and Jobs Act, which reduced the federal income tax rate from 35% to 21%.
287184	705.605	RL OR Clean Fuels Program	743,995	743,995	0	0	0	As ordered by the Oregon Public Utility Commission (OPUC), PacifiCorp registered as an aggregator of residential Clean Fuels Program credits generated by customers in our Oregon service area. As an aggregator, PacifiCorp is allocated credits generated by residential customers who own electric cars on an annual basis by the Oregon Department of Environmental Quality (DEQ). PacifiCorp may then sell the credits to "regulated parties" that are required to comply with the regulations of the Clean Fuels Program through the purchase of such credits, in a manner that is consistent with the monetization principles adopted by the OPUC in December of 2017. Regulatory Liability Account 288190 was set up in 2018 for sales of credits to regulated parties.
287188	100.121	RL Income Tax Property Flowthru	(57,682,274)	(57,682,274)	0	0	0	A regulatory liability with respect to the excess deferred income taxes associated with the effects of flow through from PP&E book/tax differences and other deferred items that do not have current provision impacts.
287190	100.122	RL Income Tax Property Flowthru - PMI	1,576,465	1,576,465	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets.
287191	705.280	RL Non-Property EDIT - CA	272,759	272,759	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to California resulting from the change in the income tax rate.
287192	705.281	RL Non-Property EDIT - ID	363,042	363,042	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Idaho resulting from the change in the income tax rate.
287195	705.284	RL Non-Property EDIT - WA	326,187	326,187	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Washington resulting from the change in the income tax rate.
287196	705.285	RL Non-Property EDIT - WY	2,939,674	2,939,674	0	0	0	A regulatory liability established with respect to the excess deferred income taxes associated with the non-property accumulated deferred income taxes allocable to Wyoming resulting from the change in the income tax rate.
287198	320.279	RL FAS 158 Post-Retirement	4,512,773	4,512,773	0	0	0	A regulatory liability used to track future revenue associated with recoverable post-retirement welfare expenses.
287200	705.267	RL WA Decoupling Mechanism	4,427,455	4,427,455	0	0	0	A regulatory liability with respect to the Washington decoupling mechanism.
287206	415.710	RL - WA Accelerated Depreciation	9,747,596	9,747,596	0	0	0	Regulatory Liability established to record difference between the approved accelerated depreciation in the 2015 WA GRC and the current depreciation amounts from the last depreciation study for all units at the Jim Bridger Plant and Colstrip Unit 4.
287209	705.266	RL - Energy Savings Assistance (ESA) - CA	156,804	156,804	0	0	0	Regulatory Liability established to record Energy Savings Assistance (ESA) Program activities (ESA collections from California offset by ESA program expenditures incurred) in a regulatory liability balancing account for California.
287212	705.245	RL - OR Direct Access 5 Yr Opt out	1,364,948	1,364,948	0	0	0	Regulatory Liability established per Order No. 15-060 in Docket UE267, PacifiCorp is required to implement a 5 year customer opt-out plan. Customers that elect to go on the opt-out program and leave PacifiCorp's system will be required to pay an opt-out charge for up to 5 years.
287213	425.381	RL - BPA Balance Act - ID	710,943	710,943	0	0	0	Regulatory liability established as a balancing account for a pass-through benefit to Idaho customers from BPA (Bonneville Power Administration) under the Northwest Power Act where qualifying customers receive a credit to their bill.
287225	605.103	ARO/Regulatory Difference - Trojan - WA	(62,340)	(62,340)	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.
287227	705.531	RL UT Solar Feed-in Tariff - NC	5,294,611	5,294,611	0	0	0	Regulatory liability established to record UT solar Feed in Tariff.
287229	705.527	RL CA Solar Feed-in Tariff - NC	153,231	153,231	0	0	0	Regulatory liability established to record CA solar Feed in Tariff.

287231	705.519	RL WA Def NPC - Noncurrent	2,148,707	2,148,707	0	0	0	Regulatory liability established to record WA Def NPC.
287233	705.515	RL OR Def NPC - Noncurrent	8,835,150	8,835,150	0	0	0	Regulatory liability established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287237	705.755	RL-Noncurrent Recl-ass-Other	26,525	26,525	0	0	0	This account is to reclass the noncurrent portion of regulatory assets for insurance reserves and intervenor fees to liabilities when the balance of the regulatory assets result in a credit balance instead of a debit balance, or vice versa.
287238	705.420	RL - CA GHG Allowance Revenue	823,309	823,309	0	0	0	Regulatory liability established to record noncurrent portion of reg liability for purchase of California greenhouse gas pollution emission allowances.
287253	705.400	Reg Lia - OR Injuries & Damages Reserve	2,430,606	2,430,606				Regulatory liability used to record the Oregon allocation of injury and damage insurance recovered in excess of insurance claims incurred.
287257	705.453	Reg Lia - ID Property Insurance Reserve	218,749	218,749	0	0	0	Regulatory liability used to record the Idaho allocation of storm-related property damage recovered in excess of insurance claims incurred.
287258	705.454	Reg Lia - UT Property Insurance Reserve	2,003,553	2,003,553	0	0	0	Regulatory liability used to record the Utah allocation of storm-related property damage recovered in excess of insurance claims incurred.
287259	705.455	RL - Property Insurance Reserve - WY	275,600	275,600	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	RL ITC	342,815	342,815	0	0	0	Income tax gross-up on unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287268	415.706	RL - 50% Bonus Tax Depreciation - WY	308,848	308,848	0	0	0	Regulatory liability for a Wyoming revenue requirement adjustment related to bonus tax depreciation.
287271	705.336	RL - Sale of RECs - UT	159,534	159,534	0	0	0	Regulatory Liability, a Revenue Balancing Account, or RBA, was established to track the difference between REC revenue included in rates and Utah's allocation of the actual REC revenue received by the Company.
287272	705.337	RL - Sale of RECs - WY	15,151	15,151	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Wyoming's allocation of the actual REC revenue received by the Company.
287274	705.261	RL - Sale of RECs - OR	5,566	5,566	0	0	0	Regulatory Liability established to track the difference between REC revenue included in rates and Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287284	610.147	Reg Liability-Other - Balance Reclass	428,560	428,560	0	0	0	
287299	705.265	RL - OR Energy Conservation Charge	927,477	927,477	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/Liab Cons	(71,776)	(71,776)	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.
287312	105.402	ARO Reg Liabilities	152,347	152,347	0	0	0	Regulatory liability used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287374	100.105	Income Tax WA Flow-through	292,186	292,186	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	RL- DSM Balance	5,053,830	5,053,830	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287441	605.100	Trojan Decommissioning Cost-Regulatory Asset	1,304,405	1,304,405	0	0	0	Regulatory asset/liability established for the Asset Retirement Obligation (ARO) Liability representing future reclamation costs associated with the decommissioning of the Trojan Nuclear Plant that are in excess of those approved for recovery by regulatory authorities.
287445	610.142	RL - UT Home Energy LifeLine	382,875	382,875	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287453	610.143	RL - WA Low Energy Program	(239,688)	(239,688)	0	0	0	Regulatory liability established to record revenues received from customers which are then granted to qualifying low income recipients through bill credits.
287473	705.270	RL - Blue Sky Program OR	600,042	600,042	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287474	705.271	RL - Blue Sky Program WA	133,389	133,389	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287475	705.272	RL - Blue Sky Program CA	66,708	66,708	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287476	705.273	RL - Blue Sky Program UT	2,130,025	2,130,025	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287477	705.274	RL - Blue Sky Program ID	72,164	72,164	0	0	0	Regulatory liability established to record revenues received from customers participating in the company's Blue Sky renewable energy program, which are then used to purchase renewable energy certificates.
287478	705.275	RL - Blue Sky Program WY	160,437	160,437	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.
287486	415.926	RL - Depreciation Decrease - OR	1,604,984	1,604,984	0	0	0	Regulatory liability established to record Oregon's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
287487	415.927	RL - Depreciation Decrease - WA	(1,635)	(1,635)	0	0	0	Regulatory liability established to record Washington's share of the deferral of decreased depreciation due to the implementation of new rates on January 1, 2014.
State Carryforwards								
287280		DTA State Charitable Contribution Limit	154,143	154,143	0	0	0	Charitable contribution carryforward for state income tax purposes.
287437		DTA Net Operating Loss Carryforward-State	65,128,541	65,128,541	0	0	0	State net operating loss carryforward for income tax purposes.
287449		DTA Federal Detriment of State NOL	(13,709,364)	(13,709,364)	0	0	0	Federal income benefit for the deduction state taxes associated with state net operating loss carryforward.
287371		DTA 930,100 Oregon BETC Credits	1,233,359	1,233,359	0	0	0	Accrued liability for purchased Oregon Business Energy Tax Credits (BETC's).
287491		DTA BETC Purchased Credits	975,823	975,823	0	0	0	Oregon state income tax credit carryforward.
287497		DTA BETC Purchased Gain	217,417	217,417	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
287494		DTA Idaho ITC Carryforward	15,765,223	15,765,223	0	0	0	Idaho state income tax credit carryforward.
287269		DTA Colorado Tax Credit Carryforward	261,772	261,772	0	0	0	Colorado state income tax credit carryforward.
287281		DTA CA AMT Credit Carryforward	271,106	271,106	0	0	0	California state income tax credit carryforward.
Loss Contingencies								
287341	910.530	Injuries & Damages Accrual - Cash Basis	2,941,690	2,941,690	0	0	0	Accrued liability established as a reserve for anticipated injury and damage expense.
Asset Retirement Obligations								
287339	105.400	FAS 143 ARO Liability	60,936,151	60,936,151	0	0	0	Asset Retirement Obligation liability accrued pursuant to FASB Statement No. 143.
Other Deferred Assets:								
287100	-----	Valuation Allowance for State Credit DTA	(12,730,201)	(12,730,201)	0	0	0	Valuation allowance against state income tax credits that may not be realized before they expire.
287181	205.201	Inventory Reserve - Cholla Unit 4	1,501,308	1,501,308	0	0	0	Accrued liability for estimated obsolete or excess inventory associated with the Cholla U4 closure.

287182	505.105	Liquidated Damages - Cholla Unit 4	4,820,466	4,820,466	0	0	0	Liability account established to record liquidated damages payable to Peabody Coal due the announced closure of Cholla Unit 4 in 2020.
287183	425.160	Lease Liability (Operating Lease)	2,933,696	2,933,696	0	0	0	Operating lease liabilities established pursuant to the new leasing accounting standards under ASC 842.
287199	220.101	Bad Debt	(40,763)	(40,763)	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected and for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287211	425.226	Deferred Revenue - Other	218,670	218,670	0	0	0	Advanced payments recognized for tax and not for book.
287214	910.245	Contra Receivable Joint Owners	266,405	266,405	0	0	0	Reserve against receivable due from joint owners.
287216	605.715	Trapper Mine Contract Obligation	1,637,226	1,637,226	0	0	0	Accrued final reclamation expenditures for the Trapper mine.
287219	715.810	Chehalis Mitigation Obligation	80,270	80,270	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287240	605.301	Environmental Liability - Regulation	13,852,972	13,852,972	0	0	0	Regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287241	605.302	Environmental Liability- Non Regulation	604,603	604,603	0	0	0	Non-regulated environmental remediation costs required at various abandoned/closed mines and other work sites.
287270	-----	Valuation Allowance for DTA	(513,052)	(513,052)	0	0	0	Valuation allowance against items that may not be realized before they expire.
287290	425.150	Lewis River- LWD Fund Liab	271,410	271,410	0	0	0	Accrued liability associated with the acceptance of the Lewis River FERC license for habitat enhancement.
287297	505.155	Deferred Revenue	17,279	17,279	0	0	0	Accrued liability used to signing bonuses from credit card providers that are deferred until such time as it is known that requisite spending thresholds have been met and PacifiCorp is entitled to the credits.
287298	205.210	ERC Impairment Reserve	501,567	501,567	0	0	0	The reserve was established to record the impairment loss of PacifiCorp Energy write off \$2.0M of emission reduction credit.
287321	100.100	ITC	1,287,756	1,287,756	0	0	0	Unamortized Investment Tax Credits pursuant to IRC Subsection 46(f)(2).
287337	715.105	MCI F.O.G. Wire Lease	137,353	137,353	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	Deferred Regulatory Asset-Transmission Service Deposit	527,179	0	527,179	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.
287340	220.100	Bad Debts Allowance - Cash Basis	2,279,972	2,279,972	0	0	0	Accrued liability established to reserve for accounts receivable for which collection is not expected.
287354	505.150	Miscellaneous Current & Accrued Liability	744,516	744,516	0	0	0	Miscellaneous accrued liabilities related to PacifiCorp.
287370	425.215	Unearned Joint Use Pole Contract Revenue	745,550	745,550	0	0	0	Accrued liability for prepaid rents on company owned utility poles.
287391	425.320	N Umpqua Settlement Agreement	5,680,844	5,680,844	0	0	0	Accrued liability associated with the acceptance of the North Umpqua FERC license for habitat enhancement.
287392	425.120	Bear River Settlement Agreement	4,142,371	4,142,371	0	0	0	Accrued liability associated with the acceptance of the Bear River FERC license for various settlement obligations.
287393	425.110	Tenant Lease Allowances - PSU Cal	30,548	30,548	0	0	0	Cash received for improvements to the Lloyd Center Mall Learning Center leased by PacifiCorp will be amortized as expenses are incurred.
287415	205.200	M&S Inventory Write-off	747,577	747,577	0	0	0	Accrued liability for estimated obsolete or excess inventory that will be sold for scrap.
287417	605.710	Reverse Accrued Final Reclamation	745,852	745,852	0	0	0	Accrued liability for various reclamation costs for the site reclamation of the closed mines.
287430	505.125	Accrued Royalties	1,878,947	1,878,947	0	0	0	Accrued liability for royalty payments to the Mineral Management Service on coal production.
287479	105.221	Safe Harbor Leases - Cholla	17,437,141	17,437,141	0	0	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
287807	-----	Non-curr def fed tax cor ben of int	212,438	212,438	0	0	0	Non-current federal benefit of interest on corrections.
287817	-----	Non-curr def fed unc tax pos ben of int	30,138	30,138	0	0	0	Non-current federal benefit of interest on uncertain positions.
287827	-----	Non-curr def sta tax cor ben of int	45,926	45,926	0	0	0	Non-current state benefit of interest on corrections.
287837	-----	Non-curr def sta unc tax pos ben of int	6,518	6,518	0	0	0	Non-current state benefit of interest on uncertain positions.
Rounding			(5)	(5)	0	0	0	
Subtotal - p234			783,561,636	758,554,829	527,179	0	24,479,628	
Less FASB 109 Above if not separately removed			(50,281,390)	(50,281,390)	0	0	0	
Less FASB 106 Above if not separately removed			2,615,031	0	0	0	2,615,031	
Total			831,227,995	808,836,219	527,179	0	21,864,597	

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

PacifiCorp

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

Account 281	A	B	C	D	E	F	G
Electric:							
287960	----- Accelerated Pollution Control Facilities Depreciation	(174,829,838)	(174,829,838)	0	0	0	Depreciation on pollution control facilities.
Rounding		0	0	0	0	0	
Subtotal - p275		(174,829,838)	(174,829,838)	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		(174,829,838)	(174,829,838)	0	0	0	

Instructions for Account 281:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

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

PacifiCorp

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

Schedule ADIT-282

A			B	C	D	E	F	G
			Total	Gas, Prod, Dist Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
Account 282								
287605	105.147	\$1031 Exchange	(111,999)	(111,999)	0	0	0	Book-tax difference for a taxable gain or loss that is deferred pursuant to Internal Revenue Code Section 1031, otherwise known as a "like-kind exchange."
287599	105.160	\$1031 & 1033 Exchange Normalization Adjustment	(4,396,080)	(4,396,080)	0	0	0	Exclusion of ADIT from \$1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287766	610.101	Amortization NOPAs 99-00 RAR	53,209	53,209	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	(26,616,545)	(26,616,545)	0	0	0	Regulatory liability related to removal costs.
287605	105.142	Avoided Costs	180,276,646	180,276,646	0	0	0	Book-tax basis difference for the capitalization of interest for income tax purposes.
287704	105.143	Basis Intangible Difference	(1,149,249)	0	0	(1,149,249)	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.
287605	105.120	Book Depreciation	2,583,224,642	2,583,224,642	0	0	0	Book-tax difference for book depreciation.
287605	105.470	Book Fixed Asset Gain/Loss	15,120,345	15,120,345	0	0	0	Book-tax difference related to land sales.
287605	105.146	Capitalization of Test Energy	4,409,120	4,409,120	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	(19,999,540)	(19,999,540)	0	0	0	Book-tax basis difference for the capitalization of vehicle depreciation.
287605	105.100	Capitalized labor and benefit costs	24,965,459	24,965,459	0	0	0	Book-tax basis difference related to the amount of labor costs capitalized to fixed assets.
287605	105.101	Capitalized labor costs - Medicare Subsidy	1,565,135	1,565,135	0	0	0	Book-tax basis difference related to the amount of labor overhead costs capitalized to fixed assets.
287605	-----	Direct Assignment: Transmission Fixed Assets	0	755,854,774	(755,854,774)	0	0	PowerTax Report #257: Transmission Book Allocation Group.
287605	-----	Direct Assignment: Intangible Fixed Assets	0	33,254,166	0	0	(33,254,166)	PowerTax Report #257: Intangible Book Allocation Group.
287605	-----	Direct Assignment: General Fixed Assets	0	115,595,974	0	0	(115,595,974)	PowerTax Report #257: General Book Allocation Group.
287608	105.222	Cholla SHL (Amortization of SHL Gain)	(1,249,802)	0	0	(1,249,802)	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)	554,727	0	0	554,727	0	Book-tax difference for safe harbor lease agreement between PacifiCorp and General Electric Credit Corp for the Cholla generation plant.
286922	415.732	Contra PP&E Cholla U4 Closure	6,215,869	6,215,869	0	0	0	Contra PP&E accounts established in order to record the impairment of Cholla U4 assets for non-recoverable jurisdictions.
287605	105.153	Contract Liability Basis Adj - Chehalis	(80,270)	(80,270)	0	0	0	Accrued liabilities related to the purchase of the Chehalis plant not currently deductible for income tax purposes.
287605	105.151	Contract Liability Basis Adj - Eagle Mountain	(280,477)	(280,477)	0	0	0	Eagle Mountain contract liabilities not currently deductible for income tax purposes.
287605	105.130	Contribution in Aid of Construction	273,504,977	273,504,977	0	0	0	Book-tax basis difference related to contributions in aid of construction.
287605	105.175	Cost of Removal	(208,192,051)	(208,192,051)	0	0	0	Book-tax difference for removal costs, which are applied to the depreciation/depreciation reserve for book purposes and are deductible for income tax purposes in the year paid and incurred.
287224	145.030	CWIP Reserve	2,013,897	2,013,897	0	0	0	PacifiCorp will open a customer work order for construction of a capital project and capitalize various costs incurred on these utility-related projects (i.e., generation facilities, transmission and distribution facilities, mining operations and corporate operations) for book purposes. Projects with less than 5% activity within the prior 6-month period are deemed inactive. Those inactive projects with capitalized costs are analyzed for potential recovery. For the amounts not expected to be recovered, a reserve is established. CWIP Reserve.
287605	105.141	Debt AFUDC	(171,917,417)	(171,917,417)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287607	105.117	Effects of Ratemaking - Fixed Assets Fed only - PMI	(4,835,423)	(4,835,423)	0	0	0	Deferred tax balance associated with the protected property-related excess deferred income tax balances for PMI's portion of Bridger Coal Company's fixed assets.
287605	105.115	Effects of Ratemaking - Fixed Assets Flowthrough	(61,884,737)	(61,884,737)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287605	105.139	Equity AFUDC	(97,657,175)	(97,657,175)	0	0	0	Book-tax basis difference related to the Allowance for Funds Used During Construction, which consists of a debt and equity component. Equity is not capitalizable or deductible for income tax purposes, and the Internal Revenue Code requires a different formula related to the capitalization of interest on debt.
287928	425.310	Hydro Relicensing Obligation	(3,699,347)	(3,699,347)	0	0	0	PacifiCorp accrues a liability for various stream enhancement obligations entered into for the new North Umpqua FERC license pursuant to Financial Accounting Standard 143.
287605	105.125	Tax Depreciation	(4,784,152,172)	(4,784,152,172)	0	0	0	Book-tax difference for tax depreciation.
287605	105.152	Tax Fixed Asset Gain/Loss	(62,118,620)	(62,118,620)	0	0	0	Book-tax difference related to the disposition of capital assets.
287605	105.129	Fixed Assets - State Modifications	19,912,567	0	0	19,912,567	0	Tax adjustment to account for the difference between federal and state depreciation methodologies; primarily resulting from states that have not adopted bonus depreciation.
287605	105.148	Mine Safety Sec. 179E Election	(306,514)	(306,514)	0	0	0	Book-tax basis difference for qualified advanced mine safety equipment, 50% of which is deductible in the period paid and incurred for income tax purposes.
287929	105.460	Non-ARO Removal Costs	(253,053,650)	(253,053,650)	0	0	0	Regulatory liability related to removal costs.
286605	105.136	PP&E FIN 48 Balances	(383,923)	(383,923)	0	0	0	PP&E book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service.
287605	320.210	R & E - Sec.174 Deduction	(7,719,946)	(7,719,946)	0	0	0	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.

286914	415.525	RA - Lease Depreciation - Timing Difference	(132,528)	(132,528)	0	0	0	Regulatory asset established to account for the cumulative GAAP to FERC timing difference in depreciation expense, by finance lease agreement. GAAP reflects monthly depreciation straight line over the term of the lease vs. FERC where monthly depreciation expense is derived by the net of the lease payment less accrued lease interest.
287605	100.110	RA- Solar ITC Basis Adj. - Fixed Assets	(25,900)	(25,900)	0	0	0	PacifiCorp installed solar arrays. The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287605	105.158	Reclass to §1031 & 1033 Exchange Normalization Adj - General Fixed Assets	183,468	0	0	0	183,468	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Transmission	4,045,687	0	4,045,687	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.159	Reclass to §1031 & 1033 Exchange Normalization Adj - Other Property	166,925	166,925	0	0	0	Reclass to separately state the exclusion of ADIT from §1031 & 1033 Exchanges pursuant to the income tax normalization rules.
287605	105.131	Reclass to Pollution Control Facilities Depreciation	174,829,838	174,829,838	0	0	0	Reclassification of pollution controls facilities depreciation from FERC account 282 to FERC account 281.
287605	105.140	Reimbursements	22,255,287	22,255,287	0	0	0	Book-tax basis difference related to relocation reimbursements, which depending on whether or not the benefit of the relocation is for the benefit of the general public may or may not be taxable and depreciable for income tax purposes.
287605	105.122	Repairs Deduction	(417,452,167)	(417,452,167)	0	0	0	Book-tax basis difference for expenditures which are capitalized and depreciation for book purposes and for income tax purposes are deductible in the period they are paid and incurred.
287221	415.933	RL - Contra-Carbon Decommissioning - ID	(298,254)	(298,254)	0	0	0	This account was set up to record a contra regulatory liability for Idaho's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Idaho general rate order/stipulation (Docket PAC-E-13-04).
287222	415.934	RL - Contra-Carbon Decommissioning - UT	(2,157,491)	(2,157,491)	0	0	0	This account was set up to record a contra regulatory liability for Utah's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Utah general rate order/stipulation (Docket 11-035-200).
287223	415.935	RL - Contra-Carbon Decommissioning - WY	(109,781)	(109,781)	0	0	0	This account was set up to record a contra regulatory liability for Wyoming's share of Carbon Plant's decommissioning accrual that was directed to be a regulatory asset per the Wyoming general rate order/stipulation (Docket 20000-405-ER11).
287189	100.122	RL - Effects of Ratemaking - Fixed Assets - PMI Fed Only	4,835,423	4,835,423	0	0	0	Regulatory liability established to account for the deferral of protected property-related EDIT for PMI's portion of Bridger Coal Company fixed assets
287187	100.121	RL - Effects of Ratemaking - Fixed Assets	(176,926,379)	(176,926,379)	0	0	0	Accounting adjustment to record the amount of deferred tax expense associated with fixed assets that have been previously been paid by customers at a tax rate higher than the current tax rate and are probable of being refunded as the temporary book-tax differences reverse and the amount of tax benefits associated with fixed assets that have previously been flowed through to customers and are probable of recovery as the temporary book-tax differences reverse and result in higher taxable income as compared to book income.
287313	105.450	RL - Non-ARO Liability	253,053,650	253,053,650	0	0	0	Regulatory liability related to removal costs.
286915	425.155	ROU Asset (Operating Lease)	(2,990,142)	(2,990,142)	0	0	0	Operating lease assets established pursuant to the new leasing accounting standards under ASC 842.
287605	105.135	Safe Harbor Lease Rate Differential	(2,623,171)	(2,623,171)	0	0	0	Book-tax basis difference related to safe harbor lease rate differential. (Federal ONLY vs. Federal + State).
287605	105.123	Sec. 481a Adjustment - Repair Deduction	(157,315,608)	(157,315,608)	0	0	0	Book-tax difference related to a one-time adjustment required by the Internal Revenue Code for a change in accounting method for income tax purposes. In 2008, PacifiCorp changed its method of accounting for income tax purposes for certain expenditures which were previously being capitalized and depreciated. Under the new method of accounting, the expenditures are deductible for income tax purposes in the period they are paid and incurred.
287605	105.116	Solar ITC Basis Adjustment	(8,607)	(8,607)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays.
287771	110.205	Tax Depletion-SRC	147,478	147,478	0	0	0	Book-tax difference related to different methods for computing deductible periodic depletion for book and tax purposes.
287301	105.471	UT Klamath Relicensing Costs	8,680,735	8,680,735	0	0	0	Book-tax difference related to relicensing cost for Klamath Dam.
		Rounding	2	2	0	0	0	
Subtotal - p275			(2,889,829,879)	(2,007,422,363)	(751,809,087)	18,068,243	(148,666,672)	
Less FASB 109 Above if not separately removed			(172,090,956)	(172,090,956)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(2,717,738,923)	(1,835,331,407)	(751,809,087)	18,068,243	(148,666,672)	

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

PacifiCorp

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet
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									
287849	415.424	Contra RA - Deer Creek Abandonment	25,123,884	25,123,884	0	0	0	Regulatory asset used to record a contra regulatory asset for Deer Creek abandonment.	
287841	415.411	Contra RA - Deer Creek Abandonment - CA	602,713	602,713	0	0	0	Regulatory asset to record CA contra regulatory asset for Deer Creek abandonment.	
287842	415.412	Contra RA - Deer Creek Abandonment - ID	516,176	516,176	0	0	0	Regulatory asset to record ID contra regulatory asset for Deer Creek abandonment.	
287843	415.413	Contra RA - Deer Creek Abandonment - OR	2,164,978	2,164,978	0	0	0	Regulatory asset to record OR contra regulatory asset for Deer Creek abandonment.	
287844	415.414	Contra RA - Deer Creek Abandonment - UT	967,340	967,340	0	0	0	Regulatory asset to record UT contra regulatory asset for Deer Creek abandonment.	
287845	415.415	Contra RA - Deer Creek Abandonment - WA	2,703,364	2,703,364	0	0	0	Regulatory asset to record WA contra regulatory asset for Deer Creek abandonment.	

287846	415.416	Contra RA - Deer Creek Abandonment - WY	609,664	609,664	0	0	0	Regulatory asset to record WY contra regulatory asset for Deer Creek abandonment.
								Contra regulatory asset for all the recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287850	415.425	Contra RA - UMWA Pension	1,168,493	1,168,493	0	0	0	
287851	415.417	Contra RA - UMWA Pension - CA	443,826	443,826	0	0	0	Contra regulatory asset for all the CA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
287855	415.421	Contra RA - UMWA Pension - WA	1,990,706	1,990,706	0	0	0	Contra regulatory asset for all the WA related recovery (amortization) and other adjustments to the UMWA pension trust withdrawal obligation regulatory asset included in the Deer Creek Mine disposition.
286921	415.731	Contra RA - Cholla U4 Closure WA/FERC	510,042	510,042	0	0	0	Contra regulatory asset established to account for the estimate of unrecoverable amounts in the Cholla U4 Regulatory asset (415.725)
287747	705.240	RA - Alt Rate for Energy Program (CARE) - CA	(2,376)	(2,376)	0	0	0	Regulatory asset to record benefits and administrative costs related to the California Alternative Rate for Energy, or CARE, program.
287642	105.401	RA - ARO	(34,471,952)	(34,471,952)	0	0	0	Regulatory asset used to record the depreciation/accretion associated with FAS 143 asset retirement obligations.
287911	415.699	RA - BPA Balancing Account - OR	(2,101,010)	(2,101,010)	0	0	0	Regulatory asset to record the pass-through benefit to Oregon customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill. Moved from 2014 account 137332.
287914	715.721	RA - BPA Balancing Account - WA	(48,507)	(48,507)	0	0	0	Regulatory asset to record the pass-through benefit to Washington customers from the BPA. Qualifying customers, such as those who meet specified reductions in energy use during peak hours, are rewarded with a credit to their bill.
287997	415.862	RA - CA Mobile Home Park Conversion	(49,962)	(49,962)	0	0	0	Balancing account to record the program costs for the conversion of master metered mobile home parks to direct utility service.
287935	415.936	RA - Carbon Plant Decomm/Inventory	(847,911)	(847,911)	0	0	0	Regulatory asset established to record the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286901	415.938	RA - Carbon Plant Decomm/Inventory - CA	12,797	12,797	0	0	0	Regulatory asset established to record CA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
286900	415.937	RA - Carbon Plant Decomm/Inventory - WA	68,301	68,301	0	0	0	Regulatory asset established to record WA's share of the deferral of Carbon Plant's write off and sales proceeds of inventory from decommissioning.
287984	415.923	RA - Carbon Unrecovered Plant - ID	(117,681)	(117,681)	0	0	0	Regulatory asset established to record Idaho's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287985	415.924	RA - Carbon Unrecovered Plant - UT	(846,920)	(846,920)	0	0	0	Regulatory asset established to record Utah's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
287986	415.925	RA - Carbon Unrecovered Plant - WY	(284,759)	(284,759)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of Carbon Plant's increased depreciation due to the implementation of new rates on January 1, 2014.
286920	415.725	RA - Cholla U4 Closure	(6,776,576)	(6,776,576)	0	0	0	Regulatory asset established to account for the estimate of recoverable amounts related to the Cholla U4 closure.
286913	415.720	RA - Community Solar - OR	(122,373)	(122,373)	0	0	0	Regulatory asset established to account for the deferral of costs related to the Oregon Community Solar Program.
287781	415.870	RA - Deferred Excess NPC - CA - Noncurrent	(1,470,852)	(1,470,852)	0	0	0	Regulatory asset established for reclass non-current portion of CA Deferred Excess NPC.
287596	415.892	RA - Deferred Excess NPC - ID - Noncurrent	(6,156,691)	(6,156,691)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Idaho pursuant to an energy cost adjustment mechanism.
287882	415.892	RA - Deferred Excess NPC - OR - Noncurrent	(732,750)	(732,750)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Oregon pursuant to an energy cost adjustment mechanism.
287896	415.875	RA - Deferred Excess NPC - UT - Noncurrent	(13,037,905)	(13,037,905)	0	0	0	Regulatory asset established for noncurrent portion of recoverable net power costs in Utah pursuant to an energy cost adjustment clause.
287593	415.874	RA - Deferred Excess NPC - WY '09 & After - Noncurrent	(4,616,333)	(4,616,333)	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	26,525	26,525	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	(10,756)	(10,756)	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	(16,440)	(16,440)	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	(368,012)	(368,012)	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	(92,979)	(92,979)	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	(261,619)	(261,619)	0	0	0	Regulatory asset established for the Wyoming allocated portion of overburden costs pursuant to a regulatory order.
287614	430.100	RA - Demand Side Management - Noncurrent	3,042,963	3,042,963	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.
287981	415.920	RA - Depreciation Increase - Idaho	18,902	18,902	0	0	0	Regulatory asset established to record Idaho's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287982	415.921	RA - Depreciation Increase - Utah	(362,037)	(362,037)	0	0	0	Regulatory asset established to record Utah's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287983	415.922	RA - Depreciation Increase - Wyoming	(1,250,277)	(1,250,277)	0	0	0	Regulatory asset established to record Wyoming's share of the deferral of increased depreciation due to the implementation of new rates on January 1, 2014.
287576	430.110	RA - DSM Balance Reclass	(5,053,830)	(5,053,830)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287840	415.410	RA - Energy West Mining	(67,001,831)	(67,001,831)	0	0	0	In December 2014, abandonment costs were recorded in connection with the anticipated closure of the Deer Creek mine in Emery County, UT. The Company filed a deferred accounting application with the applicable state commissions.
287634	415.300	RA - Environmental Costs	(21,521,009)	(21,521,009)	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	537,160	537,160	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	(103,373,649)	(103,373,649)	0	0	0	Regulatory asset established to track the recoverable expenses associated with pension liability.
287739	320.280	RA - FAS 158 Post Retirement Liability	1,885,101	1,885,101	0	0	0	Regulatory asset established to track the recoverable expenses associated with post-retirement benefits liability.

286917	415.260	RA - Fire Risk Mitigation - CA	(780,256)	(780,256)	0	0	0	Regulatory asset established for the defer costs related to the California Fire Risk Mitigation Memorandum Account pursuant to Docket 19-05-042.
287597	415.703	RA - Goodnoe Hills Settlement - WY	(73,145)	(73,145)	0	0	0	Regulatory asset for the Wyoming allocated portion of a settlement associated with damages sustained at the Goodnoe Hills generating plant.
286905	415.530	RA - ID 2017 Protocol - MSP Deferral	(73,760)	(73,760)	0	0	0	Regulatory asset established to record the Idaho multi-state protocol deferral assumed in 2018.
287897	425.400	RA - Klamath Hydroelectric Relicensing Costs - UT	(2,951,084)	(2,951,084)	0	0	0	The book-tax difference resulting from this regulatory asset.
287571	415.702	RA - Lake Side Settlement - WY	(186,472)	(186,472)	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	(19,646)	(19,646)	0	0	0	Regulatory asset established to record Wyoming's share of liquidating damages on outages at 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.
287977	415.885	RA - Noncurrent Reclass - Other	(26,525)	(26,525)	0	0	0	Regulatory asset established to reclass noncurrent portion of OR asset sale gain giveback
287919	425.105	RA - OR Asset Sale Gain GB - Noncurrent	(231,784)	(231,784)	0	0	0	Pilot Program set up in March 2018 to record costs and collect fees connected to Oregon transportation electrification pilot programs.
286910	415.200	RA - OR Transportation Electrification Pilot	(200,968)	(200,968)	0	0	0	Reclass of miscellaneous regulatory assets/liabilities that have flipped to debit/credit balances.
287942	430.112	RA - Other - Balance Reclass	(428,560)	(428,560)	0	0	0	Regulatory asset established to recover Washington's portion of a \$22m pension settlement that occurred in 2018.
287583	415.826	RA - Pension Settlement - WA	(348,899)	(348,899)	0	0	0	Regulatory asset established as an offset to the increase in post-employment obligations.
287972	320.285	RA - Post Employment Costs	(110,411)	0	0	0	(110,411)	Asset accrued for required debt, amortized for book purposes over the remaining life of the original
287675	740.100	RA - Post Merger Loss - Reacquired Debt	(976,377)	(976,377)	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.
287864	415.852	RA - Powerdale Decommissioning - ID	(6,867)	(6,867)	0	0	0	Reg Asset - WY - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287858	415.676	RA - Preferred Stock Redemption - WY	(29,428)	(29,428)	0	0	0	Reg Asset - UT - Preferred Stock Redemption Cost was set up in August 2014 to record Utah's portion of redemption cost.
287996	415.675	RA - Preferred Stock Redemption Loss - UT	(85,393)	(85,393)	0	0	0	Reg Asset established to record Washington's portion of stock redemption costs.
287601	415.677	RA - Preferred Stock Redemption Loss - WA	(13,643)	(13,643)	0	0	0	Regulatory asset established to capture the noncurrent portion of the difference between renewable energy credits (RECs) included in rates and actual RECs for the Washington jurisdiction.
287888	415.882	RA - REC Sales Deferral - WA - Noncurrent	(11,778)	(11,778)	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.
287889	415.883	RA - REC Sales Deferral - WY - Noncurrent	(42,427)	(42,427)	0	0	0	Regulatory asset established for the noncurrent portion of costs incurred with an Oregon
287871	415.866	RA - Solar Feed-In Tariff Deferral - OR - Noncurrent	(1,385,219)	(1,385,219)	0	0	0	Regulatory asset established for the UT Solar incentive program costs.
287971	415.868	RA - Solar Incentive Program - UT - Noncurrent	(3,634,221)	(3,634,221)	0	0	0	The projects are qualified for the 30% solar investment tax credit (ITC). The tax basis of the solar arrays needs to be reduced by one-half of the solar ITC, therefore creating basis differences between book basis and tax basis for the solar arrays. This is the revenue requirement gross-up for that difference.
287927	100.110	RA - Solar ITC Basis Adjustment - Gross Up	(8,444)	(8,444)	0	0	0	Regulatory Asset established based on CA Decision 16-03-015 which provided for a surcharge to recover \$545,000 of costs recorded related to a storm in California.
287960	415.855	RA - Storm Damage Deferral - CA	(258,922)	(258,922)	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286911	415.430	RA - Transportation Electrification Pilot - CA	97,350	97,350	0	0	0	Pilot Program approved in September 2018 to record costs and collect fees connected to transportation electrification pilot programs.
286912	415.431	RA - Transportation Electrification Pilot - WA	(33,687)	(33,687)	0	0	0	Regulatory asset established to record the Utah multi-state protocol deferral assumed in 2017 and 2018.
286906	415.531	RA - UT 2017 Protocol - MSP Deferral	(3,245,431)	(3,245,431)	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.
287899	415.878	RA - UT Liquidation Damages	(120,474)	(120,474)	0	0	0	Regulatory asset established for the UT Subscriber Solar Program.
287906	415.863	RA - UT Subscriber Solar Program	(424,094)	(424,094)	0	0	0	To record a regulatory asset balancing account for the costs and collections of the Utah Sustainable Transportation and Energy Plan (STEP) Pilot Programs.
287939	415.115	RA - Utah STEP Pilot Program Balance Account	3,634,221	3,634,221	0	0	0	Regulatory asset established for the Washington disallowed portion of AFUDC on the Colstrip #3 generating plant.
287639	415.510	RA - WA Colstrip #3	(13,908)	(13,908)	0	0	0	Regulatory asset established to record the deferral of the Merwin Project costs approved by the Washington Utility and Transportation Commission (WUTC).
287857	415.545	RA - WA Merwin Project	844	844	0	0	0	Regulatory asset established to record the Wyoming multi-state protocol deferral assumed in 2017 and 2018.
286907	415.532	RA - WY 2017 Protocol - MSP Deferral	(983,464)	(983,464)	0	0	0	Regulatory asset established to record a FAS 106 regulatory asset for the settlement loss on retiree medical obligations.
287848	320.281	RA - Post Retirement Settlement Loss	(1,505,574)	(1,505,574)	0	0	0	Regulatory asset established to segregate the accumulated Utah carrying charges to be recovered on Utah's allocable share of the post-retirement medical settlement loss.
287933	320.282	RA - Post Retirement Settlement Loss CC - UT	(379,526)	(379,526)	0	0	0	Regulatory liability used to record the Oregon allocation of storm-related property damage recovered in excess of insurance claims incurred.
287917	705.451	RL - Property Insurance Reserve - OR	(2,617,810)	(2,617,810)	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.
287649	730.170	RA - FAS133 Unrealized Gain/Loss	(15,267,854)	(15,267,854)	0	0	0	Reclass of regulatory asset from derivative regulatory asset to another regulatory asset for frozen derivative.
287886	415.837	RA - Frozen MTM	(14,792,317)	(14,792,317)	0	0	0	Beginning in May 2008, Bridger Coal/PMI earnings are recorded as a debit to investment in Bridger Coal and a credit to coal inventory.
FERC 283 - Other								
287936	205.025	Fuel Cost Adjustment	(35,837)	(35,837)	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.
287661	425.360	Hermiston Swap	(700,041)	(700,041)	0	0	0	The total overfunded Other Post-Employment Benefit Obligations (OPEB) asset, excluding Medicare subsidy, required under FAS 158.
286909	720.815	FAS 158 Post-Retirement Asset	(6,654,594)	(6,654,594)	0	0	0	Prepaid account established to record prepaid operating and maintenance advance payments for the east side repowered wind facilities.
286918	210.175	Prepaid - FSA O&M - East	(62,069)	(62,069)	0	0	0	Asset accrued for prepaid membership fees, amortized for book purposes over a period of 12 months or less.
287669	210.180	Prepaid Membership Fees	(126,970)	(126,970)	0	0	0	Regulatory asset established for prepaid aircraft maintenance costs.
287907	210.185	Prepaid Aircraft Maintenance	(80,462)	(80,462)	0	0	0	Asset accrued for prepaid Idaho commission fee, amortized for book purposes over a period of 12 months or less.
287665	210.130	Prepaid Taxes - ID PUC	(88,988)	(88,988)	0	0	0	Asset accrued for prepaid Oregon commission fee, amortized for book purposes over a period of 12 months or less.
287662	210.100	Prepaid Taxes - OR PUC	(248,396)	(248,396)	0	0	0	

287708	210.200	Prepaid Taxes - Property Taxes	(3,540,946)	0	0	(3,540,946)	0	Book-tax difference associated with the timing of deductibility of property taxes.
286908	210.201	Prepaid Taxes - Property Tax FIN 48	(3,391,794)	0	0	(3,391,794)	0	Prepaid property tax book to tax differences for which the accumulated deferred income tax liability is expected to be reversed upon audit by the Internal Revenue Service
287664	210.120	Prepaid Taxes - UT PUC	(763,250)	(763,250)	0	0	0	Asset accrued for prepaid Utah commission fee, amortized for book purposes over a period of 12 months or less.
287908	210.190	Prepaid Water Rights	(137,093)	(137,093)	0	0	0	Regulatory asset accrued for prepaid water rights and water fees. Moved from 2014 account 137511.
287289	425.130	Rogue River-Habitat Enhance	(55,282)	(55,282)	0	0	0	Accrued liability associated with the acceptance of the Rogue River (Prospects 1, 2, & 4) FERC license, PacifiCorp is obligated to pay the Oregon Department of Fish and Wildlife \$1,000,000, escalated over a period of 9 years for habitat enhancement.
287653	425.250	TGS Buyout	(318)	(318)	0	0	0	Asset accrued for a deferred expense related to costs incurred for the termination of a power purchase agreement. For book purposes, the costs are being amortized over the remaining life of the original contract.
287770	120.205	Trapper Mining Stock Basis	(1,299,489)	(1,299,489)	0	0	0	Equity earnings for Trapper Mine. The equity method of accounting does not apply for income tax purposes.
287859	910.935	Def Comp Mark to Market Gain/Loss - Income Statement	(499,060)	0	0	0	(499,060)	Deferred compensation plan investments are being treated as "trading securities" where they are invested based upon the plan participants' personal investment elections. Starting in July 2010, the investments are reflected at fair market value and any unrealized gains or losses are reflected in earnings.
287217	910.937	LTIP Mark to Mkt Gain/Loss	(573,811)	0	0	0	(573,811)	To record unrealized gains/losses from the long term incentive plan.
287966	415.834	Noncurrent Asset - Frozen MTM	(2,729,473)	(2,729,473)	0	0	0	Regulatory liability established to record the reclass of a derivative regulatory asset to another
287492	- - - -	OR BETC - Purchased Credits - Non-Cash	(45,658)	(45,658)	0	0	0	Book-tax difference related to the Gain on purchased Business Energy Tax Credits.
Rounding			(3)	(3)	0	0	0	
Subtotal - p277			(297,173,549)	(289,057,527)	0	(6,932,740)	(1,183,282)	
Less FASB 109 Above if not separately removed			(8,444)	(8,444)	0	0	0	
Less FASB 106 Above if not separately removed			0	0	0	0	0	
Total			(297,165,105)	(289,049,083)	0	(6,932,740)	(1,183,282)	

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

PacifiCorp
Attachment 1B - 2017 Tax Cuts and Jobs Act of 2017

TABLE 1: Summary of Excess Deferred Income Tax by Account and Protected/Non-Protected Classification

Description	FERC Acct.	Protected	Non-Protected	Total
Accum. Deferred Income Tax Asset	190	0	62,966,200	62,966,200
Accum. Deferred Income Tax Liability: Accelerated Amortization Property	281	(93,962,897)	(5,044,376)	(99,007,273)
Accum. Deferred Income Tax Liability: Other Property	282	(1,222,725,846)	(366,554,186)	(1,589,280,032)
Accum. Deferred Income Tax Liability: Other	283	0	(200,352,731)	(200,352,731)
Subtotal: Accumulated Deferred Income Tax		(1,316,688,743)	(508,985,163)	(1,825,673,896)
Other Regulatory Assets	182	0	190,117,955	190,117,955
Other Regulatory Liabilities	254	0	(195,393)	(195,393)
Total Excess Deferred Income Tax		(1,316,688,743)	(319,062,591)	(1,635,751,334)
Gross-Up			(429,272,131)	(104,022,062)
Excess Deferred Income Tax Regulatory Liability	254	(1,745,960,874)	(423,084,653)	(2,169,045,527)

TABLE 2: Summary of Excess Deferred Income Tax by Function and Protected/Non-Protected Classification

Description	Protected	Non-Protected	Total
FERC Transmission Allocable Excess Deferred Income Tax	(351,666,905) A	(57,219,315) B	(408,886,220) C
Other	(965,021,838)	(261,842,676)	(1,226,864,514)
Total Excess Deferred Income Tax Before Gross-Up	(1,316,688,743)	(319,062,591)	(1,635,751,334)

- A Protected Excess Deferred Income Tax is being amortized using the Reverse South Georgia Method over the remaining regulatory life of the assets.
- B Non-Protected Excess Deferred Income Tax is being amortized over a five-year period.
- C The net liability for excess deferred income tax is recorded in FERC Acct. 254 and is being amortized to FERC Acct. 411.1.

TABLE 3: Annual Tracking of (Excess) or Deficient ADIT

#	Year	Remaining Regulatory Life	FERC Transmission Allocable Excess Deferred Income Tax										Formula Rate Inputs				
			Transmission (344,474,995)		General (5,796,735)		Intangible (1,395,176)		Non-Protected EDIT (57,219,915)		Annual Amortization (Excess) / Deficient ADIT Average						
			Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	Amort.	End. Balance	ATT 1B - ADIT	End. Balance	ATT 1B - ADIT				
1.	12/31/2018	46.0	(7,488,587)	(336,986,408)	15.9	(364,575)	(5,432,160)	15.9	(87,747)	(1,307,429)	5.0	7,940,909	(65,160,824)	0	(408,886,821)	0	D
2.	12/31/2019	46.0	(7,488,587)	(329,497,821)	15.9	(364,575)	(5,067,585)	15.9	(87,747)	(1,219,682)	5.0	(13,032,165)	(52,128,659)	(20,973,074)	(387,913,747)	(193,956,874)	E
3.	12/31/2020	46.0	(7,488,587)	(322,009,234)	15.9	(364,575)	(4,703,010)	15.9	(87,747)	(1,131,935)	5.0	(13,032,165)	(39,096,494)	(20,973,074)	(366,940,673)	(377,427,210)	
4.	12/31/2021	50.4	(6,834,821)	(315,174,413)	17.8	(325,659)	(4,377,351)	17.8	(78,381)	(1,053,554)	5.0	(13,032,165)	(26,064,329)	(20,271,026)	(346,669,647)	(356,805,160)	
5.	12/31/2022	50.4	(6,834,821)	(308,339,592)	17.8	(325,659)	(4,051,692)	17.8	(78,381)	(975,173)	5.0	(13,032,165)	(13,032,164)	(20,271,026)	(326,398,621)	(336,534,134)	
6.	12/31/2023	50.4	(6,834,821)	(301,504,771)	17.8	(325,659)	(3,726,033)	17.8	(78,381)	(896,792)	5.0	(13,032,164)	0	(20,271,025)	(306,127,596)	(316,263,109)	
7.	12/31/2024	50.4	(6,834,821)	(294,669,950)	17.8	(325,659)	(3,400,374)	17.8	(78,381)	(818,411)	0	0	0	(7,238,861)	(298,895,735)	(302,508,156)	
8.	12/31/2025	50.4	(6,834,821)	(287,835,129)	17.8	(325,659)	(3,074,715)	17.8	(78,381)	(740,030)	0	0	0	(7,238,861)	(291,649,874)	(295,269,305)	
9.	12/31/2026	50.4	(6,834,821)	(281,000,308)	17.8	(325,659)	(2,749,056)	17.8	(78,381)	(661,649)	0	0	0	(7,238,861)	(284,411,013)	(288,030,444)	
10.	12/31/2027	50.4	(6,834,821)	(274,165,487)	17.8	(325,659)	(2,423,397)	17.8	(78,381)	(583,268)	0	0	0	(7,238,861)	(277,172,152)	(280,791,583)	
11.	12/31/2028	50.4	(6,834,821)	(267,330,666)	17.8	(325,659)	(2,097,738)	17.8	(78,381)	(504,887)	0	0	0	(7,238,861)	(269,933,291)	(273,552,722)	
12.	12/31/2029	50.4	(6,834,821)	(260,495,845)	17.8	(325,659)	(1,772,079)	17.8	(78,381)	(426,506)	0	0	0	(7,238,861)	(262,694,430)	(266,313,861)	
13.	12/31/2030	50.4	(6,834,821)	(253,661,024)	17.8	(325,659)	(1,446,420)	17.8	(78,381)	(348,125)	0	0	0	(7,238,861)	(255,455,569)	(259,075,000)	
14.	12/31/2031	50.4	(6,834,821)	(246,826,203)	17.8	(325,659)	(1,120,761)	17.8	(78,381)	(269,744)	0	0	0	(7,238,861)	(248,216,708)	(251,836,139)	
15.	12/31/2032	50.4	(6,834,821)	(239,991,382)	17.8	(325,659)	(795,102)	17.8	(78,381)	(191,363)	0	0	0	(7,238,861)	(240,977,847)	(244,597,278)	
16.	12/31/2033	50.4	(6,834,821)	(233,156,561)	17.8	(325,659)	(469,443)	17.8	(78,381)	(112,982)	0	0	0	(7,238,861)	(233,738,986)	(237,358,417)	
17.	12/31/2034	50.4	(6,834,821)	(226,321,740)	17.8	(325,659)	(143,784)	17.8	(78,381)	(34,601)	0	0	0	(7,238,861)	(226,500,125)	(230,119,556)	
18.	12/31/2035	50.4	(6,834,821)	(219,486,919)	17.8	0	0	17.8	0	0	0	0	0	(7,013,206)	(219,486,919)	(222,993,522)	
19.	12/31/2036	50.4	(6,834,821)	(212,652,098)	0	0	0	0	0	0	0	0	0	(6,834,821)	(212,652,098)	(216,069,550)	
20.	12/31/2037	50.4	(6,834,821)	(205,817,277)	0	0	0	0	0	0	0	0	0	(6,834,821)	(205,817,277)	(209,234,688)	
21.	12/31/2038	50.4	(6,834,821)	(198,982,456)	0	0	0	0	0	0	0	0	0	(6,834,821)	(198,982,456)	(202,399,867)	
22.	12/31/2039	50.4	(6,834,821)	(192,147,635)	0	0	0	0	0	0	0	0	0	(6,834,821)	(192,147,635)	(195,565,046)	
23.	12/31/2040	50.4	(6,834,821)	(185,312,814)	0	0	0	0	0	0	0	0	0	(6,834,821)	(185,312,814)	(188,730,225)	
24.	12/31/2041	50.4	(6,834,821)	(178,477,993)	0	0	0	0	0	0	0	0	0	(6,834,821)	(178,477,993)	(181,895,404)	
25.	12/31/2042	50.4	(6,834,821)	(171,643,172)	0	0	0	0	0	0	0	0	0	(6,834,821)	(171,643,172)	(175,060,583)	
26.	12/31/2043	50.4	(6,834,821)	(164,808,351)	0	0	0	0	0	0	0	0	0	(6,834,821)	(164,808,351)	(168,225,762)	
27.	12/31/2044	50.4	(6,834,821)	(157,973,530)	0	0	0	0	0	0	0	0	0	(6,834,821)	(157,973,530)	(161,390,941)	
28.	12/31/2045	50.4	(6,834,821)	(151,138,709)	0	0	0	0	0	0	0	0	0	(6,834,821)	(151,138,709)	(154,556,120)	
29.	12/31/2046	50.4	(6,834,821)	(144,303,888)	0	0	0	0	0	0	0	0	0	(6,834,821)	(144,303,888)	(147,721,299)	
30.	12/31/2047	50.4	(6,834,821)	(137,469,067)	0	0	0	0	0	0	0	0	0	(6,834,821)	(137,469,067)	(140,886,478)	
31.	12/31/2048	50.4	(6,834,821)	(130,634,246)	0	0	0	0	0	0	0	0	0	(6,834,821)	(130,634,246)	(134,051,657)	
32.	12/31/2049	50.4	(6,834,821)	(123,799,425)	0	0	0	0	0	0	0	0	0	(6,834,821)	(123,799,425)	(127,216,836)	
33.	12/31/2050	50.4	(6,834,821)	(116,964,604)	0	0	0	0	0	0	0	0	0	(6,834,821)	(116,964,604)	(120,382,015)	
34.	12/31/2051	50.4	(6,834,821)	(110,129,783)	0	0	0	0	0	0	0	0	0	(6,834,821)	(110,129,783)	(113,547,194)	
35.	12/31/2052	50.4	(6,834,821)	(103,294,962)	0	0	0	0	0	0	0	0	0	(6,834,821)	(103,294,962)	(106,712,373)	
36.	12/31/2053	50.4	(6,834,821)	(96,460,141)	0	0	0	0	0	0	0	0	0	(6,834,821)	(96,460,141)	(99,877,552)	
37.	12/31/2054	50.4	(6,834,821)	(89,625,320)	0	0	0	0	0	0	0	0	0	(6,834,821)	(89,625,320)	(93,042,731)	
38.	12/31/2055	50.4	(6,834,821)	(82,790,499)	0	0	0	0	0	0	0	0	0	(6,834,821)	(82,790,499)	(86,207,910)	
39.	12/31/2056	50.4	(6,834,821)	(75,955,678)	0	0	0	0	0	0	0	0	0	(6,834,821)	(75,955,678)	(79,373,089)	
40.	12/31/2057	50.4	(6,834,821)	(69,120,857)	0	0	0	0	0	0	0	0	0	(6,834,821)	(69,120,857)	(72,538,268)	
41.	12/31/2058	50.4	(6,834,821)	(62,286,036)	0	0	0	0	0	0	0	0	0	(6,834,821)	(62,286,036)	(65,703,447)	
42.	12/31/2059	50.4	(6,834,821)	(55,451,215)	0	0	0	0	0	0	0	0	0	(6,834,821)	(55,451,215)	(58,868,626)	
43.	12/31/2060	50.4	(6,834,821)	(48,616,394)	0	0	0	0	0	0	0	0	0	(6,834,821)	(48,616,394)	(52,033,805)	
44.	12/31/2061	50.4	(6,834,821)	(41,781,573)	0	0	0	0	0	0	0	0	0	(6,834,821)	(41,781,573)	(45,198,984)	
45.	12/31/2062	50.4	(6,834,821)	(34,946,752)	0	0	0	0	0	0	0	0	0	(6,834,821)	(34,946,752)	(38,364,163)	
46.	12/31/2063	50.4	(6,834,821)	(28,111,931)	0	0	0	0	0	0	0	0	0	(6,834,821)	(28,111,931)	(31,529,342)	
47.	12/31/2064	50.4	(6,834,821)	(21,277,110)	0	0	0	0	0	0	0	0	0	(6,834,821)	(21,277,110)	(24,694,521)	
48.	12/31/2065	50.4	(6,834,821)	(14,442,289)	0	0	0	0	0	0	0	0	0	(6,834,821)	(14,442,289)	(17,859,700)	
49.	12/31/2066	50.4	(6,834,821)	(7,607,468)	0	0	0	0	0	0	0	0	0	(6,834,821)	(7,607,468)	(11,024,879)	
50.	12/31/2067	50.4	(6,834,821)	(772,647)	0	0	0	0	0	0	0	0	0	(6,834,821)	(772,647)	(4,190,058)	
51.	12/31/2068	50.4	(772,647)	0	0	0	0	0	0	0	0	0	0	(772,647)	0	(386,324)	

- D Excess deferred income taxes were reported in FERC Acct. 282 through 2018. Accordingly no separate rate base adjustment was reported in Appendix A.
- E For the calendar year ended December 31, 2018, the balance is included in in FERC Acct. 282. Accordingly, it is excluded from the separately reported rate base adjustment in Appendix A to avoid being double counted.

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263, Col (i)	Allocator	Allocated Amount
		Net Plant Allocator	
Plant Related			
Real Property	148,291,559		
Possessory taxes	497,828		
1 Total Plant Related	148,789,387	27.2273%	40,511,363
		Wages & Salary Allocator	
Labor Related			
Federal FICA	0		
Federal Unemployment	0		
State Unemployment	0		
2 Total Labor Related	0	8.4145%	0
		Net Plant Allocator	
Other Included			
Annual Report	76,984		
3 Total Other Included	76,984	27.2273%	20,961
4 Appendix A input: Total Included Taxes (Lines 1 + 2 + 3)	148,866,371		<u>40,532,324</u>
Currently Excluded			
Local Franchise	33,375,023		
Montana Energy License	228,670		
Montana Wholesale Energy	162,925		
Idaho Generation Tax (KWh)	58,058		
Oregon Department of Energy	1,611,450		
Wyoming Wind Generation Tax	2,050,814		
Washington Public Utility Tax	12,517,338		
Other (Business & Occupation, Nevada Comm. Tax, Use)	266,377		
5 Subtotal Excluded Taxes	50,270,655		
6 Total Other Taxes Included and Excluded (Line 4 + Line 5)	199,137,026		
Total Other Taxes			
7 114.14c	199,137,026		
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.

Attachment 3 - Revenue Credit Worksheet

Line	Description	Notes	Reference	Value
Account 454 - Rent from Electric Property				
1	Rent from Electric Property - Transmission Related			3,614,078
2	Pole Attachments - Transmission Related			397,221
3	Distribution Underbuild - Transmission Related		<i>detail below</i>	555,768
4	Various Rents - Transmission Related			712,656
5	Miscellaneous General Revenues		<i>detail below</i>	161,547
6	Account 454 subtotal		(Sum Lines 1-5)	5,441,269
Account 456 - Other Electric Revenues (Note 1)				
7	Transmission for Others	Note 3	Attachment 13	6,630,356
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	76,183,785
10	Facilities Charges including Interconnection Agreements	Note 2		641,165
11	Transmission maintenance revenue		Account 456.2	486,608
12	Account 456 subtotal		(Sum Lines 7-11)	83,941,914
13	Appendix A input: Gross Revenue Credits		(Sum Lines 6 & 12)	89,383,184

Detail for selected items above

Miscellaneous General Revenues

Rents - General	131,256
One Utah Center and North Temple office subleases	672,664
Parking Rent: Lloyd Center, Portland, Oregon	1,117,440
Rents - Common Affiliate - Kern River	0
Rents - Non-Common	(1,500)
Total Miscellaneous General Revenue	1,919,860
Wages & Salary Allocator	8.41%
Total Allocated Miscellaneous General Revenue	161,547

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			
	100 Basis Point increase in ROE and Income Taxes		Appendix A input: Line 127 + Line 137 from below	318,327,206
B	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))	48.29%
118	Preferred percent	Preferred Stock		(Line 110 / (Lines 90 + 110 +116))	0.02%
119	Common percent	Common Stock	(Notes Q & R)	(Line 116 / (Lines 90 + 110 +116))	51.69%
120	Debt Cost	Long Term Debt Cost = Long Term Debt Cost / Net Proceeds Long Term Debt		(Line 103 / Line 96)	5.06%
121	Preferred Cost	Preferred Stock cost = Preferred Dividends / Total Preferred Stock		(Line 111 / Line 110)	6.75%
122	Common Cost	Common Stock	(Note H)	Fixed plus 100 basis points	10.80%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	2.44%
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	5.58%
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	8.03%
127	Investment Return = Rate Base * Rate of Return			(Line 52 * Line 126)	282,949,848

Composite Income Taxes					
Income Tax Rates					
128	FIT = Federal Income Tax Rate				21.00%
129	SIT = State Income Tax Rate or Composite				4.54%
130	p = percent of federal income tax deductible for state purposes			Per state tax code	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			24.59%
132	CIT = T / (1-T)				32.60%
133	1 / (1-T)				132.60%
ITC Adjustment					
134	Amortized Investment Tax Credit			Attachment 5	(745,681)
135	ITC Adjust. Allocated to Trans. - Grossed Up			(Line 134 * (1 / (1 - Line 131))	(988,791)
136	Income Tax Component =	$CIT = (T/1-T) * Investment Return * (1-(WCLTD/R)) =$			64,176,955
136b	Grossed up Excess or Deficient ADIT Amortization	Excess or Deficient ADIT Amortization Adjustment * 1 / (1-T)		Appendix A (Line 135c)	(27,810,806)
137	Total Income Taxes				35,377,359

PacifiCorp
Attachment 5 - Cost Support

Plant in Service Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Detail/notes	
Calculation of Transmission Plant in Service						
1	December	Source 206.58b	Footnotes	Year 2018	Balance 6,353,044,990	-
2	January	Monthly Balances		2019	6,382,517,910	
3	February	Monthly Balances		2019	6,395,075,643	
4	March	Monthly Balances		2019	6,422,160,076	
5	April	Monthly Balances		2019	6,424,859,087	
6	May	Monthly Balances		2019	6,438,770,948	
7	June	Monthly Balances		2019	6,446,904,302	
8	July	Monthly Balances		2019	6,457,267,789	
9	August	Monthly Balances		2019	6,459,718,800	
10	September	Monthly Balances		2019	6,464,387,691	
11	October	Monthly Balances		2019	6,469,126,298	
12	November	Monthly Balances		2019	6,480,051,693	
13	December	207.56g		2019	6,478,620,090	
14	Transmission Plant in Service	(sum lines 1-13) /13	(Note M)	True-Up	6,436,346,561	Appendix A input
Calculation of Distribution Plant in Service						
15	December	Source 206.75b		Year 2018	Balance 7,017,942,816	-
16	January	Monthly Balances		2019	7,040,503,650	
17	February	Monthly Balances		2019	7,057,601,913	
18	March	Monthly Balances		2019	7,075,349,163	
19	April	Monthly Balances		2019	7,093,346,892	
20	May	Monthly Balances		2019	7,117,529,665	
21	June	Monthly Balances		2019	7,138,586,565	
22	July	Monthly Balances		2019	7,162,720,373	
23	August	Monthly Balances		2019	7,181,341,253	
24	September	Monthly Balances		2019	7,204,927,157	
25	October	Monthly Balances		2019	7,233,755,772	
26	November	Monthly Balances		2019	7,257,042,176	
27	December	206.75g		2019	7,295,300,652	
28	Distribution Plant in Service	(sum lines 15-27) /13		True-Up	7,144,303,698	-
Calculation of Intangible Plant in Service						
29	December	Source 204.5b		Year 2018	Balance 970,432,021	-
30	December	204.5g		2019	1,015,882,796	-
31	Intangible Plant in Service	(sum lines 29 & 30) /2	(Note N)	True-Up	993,157,408	Appendix A input
Calculation of General Plant in Service						
32	December	Source 206.99b		Year 2018	Balance 1,274,442,961	-
33	December	207.99g		2019	1,287,632,918	-
34	General Plant in Service	(sum lines 32 & 33) /2	(Note N)	True-Up	1,281,037,939	Appendix A input
Calculation of Production Plant in Service						
35	December	Source 204.46b		Year 2018	Balance 12,454,178,186	-
36	January	Monthly Balances		2019	12,397,051,849	
37	February	Monthly Balances		2019	12,397,545,132	
38	March	Monthly Balances		2019	12,394,271,581	
39	April	Monthly Balances		2019	12,401,790,999	
40	May	Monthly Balances		2019	12,436,193,972	
41	June	Monthly Balances		2019	12,429,933,622	
42	July	Monthly Balances		2019	12,433,762,247	
43	August	Monthly Balances		2019	12,442,257,212	
44	September	Monthly Balances		2019	12,408,860,367	
45	October	Monthly Balances		2019	12,394,905,600	
46	November	Monthly Balances		2019	12,409,756,392	
47	December	204.46g		2019	12,370,876,825	
48	Production Plant in Service	(sum lines 35-47) /13		True-Up	12,413,183,383	-
49	Electric Plant Sold	207.102g			0	-
6	Total Plant in Service	(sum lines 14, 28, 31, 34, 48, & 49)	(Note M)	True-Up	28,268,028,991	Appendix A input

Accumulated Depreciation Worksheet

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Notes	
Calculation of Transmission Accumulated Depreciation						
51	December	Prior year 219.25c		Year 2018	Balance 1,768,531,625	-
52	January	Monthly Balances		2019	1,774,729,573	
53	February	Monthly Balances		2019	1,782,515,762	
54	March	Monthly Balances		2019	1,790,562,280	
55	April	Monthly Balances		2019	1,798,970,618	
56	May	Monthly Balances		2019	1,807,203,295	
57	June	Monthly Balances		2019	1,813,309,737	
58	July	Monthly Balances		2019	1,821,620,513	
59	August	Monthly Balances		2019	1,829,599,498	
60	September	Monthly Balances		2019	1,837,582,020	
61	October	Monthly Balances		2019	1,846,106,986	
62	November	Monthly Balances		2019	1,855,006,768	
63	December	219.25c		2019	1,863,152,998	
25	Transmission Accumulated Depreciation	(sum lines 51-63) /13	(Note M)	True-Up	1,814,630,128	Appendix A input
Calculation of Distribution Accumulated Depreciation						
65	December	Prior year 219.26c		Year 2018	Balance 2,847,150,664	-

66	January	Monthly Balances		2019	2,852,878,569	
67	February	Monthly Balances		2019	2,857,929,658	
68	March	Monthly Balances		2019	2,864,040,932	
69	April	Monthly Balances		2019	2,867,950,469	
70	May	Monthly Balances		2019	2,874,196,116	
71	June	Monthly Balances		2019	2,880,985,998	
72	July	Monthly Balances		2019	2,888,465,826	
73	August	Monthly Balances		2019	2,895,368,802	
74	September	Monthly Balances		2019	2,902,472,457	
75	October	Monthly Balances		2019	2,910,787,593	
76	November	Monthly Balances		2019	2,918,554,464	
77	December	219.26c		2019	2,925,945,710	-
78	Distribution Accumulated Depreciation	(sum lines 65-77) /13		True-Up	2,883,594,404	
Calculation of Intangible Accumulated Depreciation						
79	December	Source		Year	Balance	
		Prior year 200.21c		2018	614,571,347	-
80	December	200.21c		2019	652,942,422	-
81	Accumulated Intangible Depreciation	(sum lines 79 & 80) /2	(Note N)	True-Up	633,756,885	Appendix A input
Calculation of General Accumulated Depreciation						
82	December	Source		Year	Balance	
		Prior year 219.28c		2018	482,727,327	-
83	December	219.28c		2019	493,756,071	-
26 84	Accumulated General Depreciation	(sum lines 82 & 83) /2	(Note N)	True-Up	488,241,699	Appendix A input
Calculation of Production Accumulated Depreciation						
85	December	Source		Year	Balance	
		Prior year 219.20 through 219.24		2018	5,141,626,787	
86	January	Monthly Balances		2019	5,117,218,059	
87	February	Monthly Balances		2019	5,147,918,488	
88	March	Monthly Balances		2019	5,176,143,454	
89	April	Monthly Balances		2019	5,207,980,256	
90	May	Monthly Balances		2019	5,237,207,898	
91	June	Monthly Balances		2019	5,256,172,294	
92	July	Monthly Balances		2019	5,285,654,749	
93	August	Monthly Balances		2019	5,318,526,551	
94	September	Monthly Balances		2019	5,027,950,439	
95	October	Monthly Balances		2019	4,961,041,697	
96	November	Monthly Balances		2019	4,910,885,543	
97	December	219.20 through 219.24		2019	4,731,395,492	-
98	Production Accumulated Depreciation	(sum lines 85-97) /13		True-Up	5,116,901,670	
7 99	Accumulated Depreciation (Total Electric Plant)	(sum lines 64, 78, 84, & 98)	(Note M)	True-Up	10,303,267,901	Appendix A input
100	Total Accumulated Depreciation	(sum lines 64, 78, 81, 84, & 98)		True-Up	10,937,024,786	

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	161,139,297	
			Current Year 227.5c	162,913,741	
		(Note N)	Appendix A input True-Up	162,026,519	beg-of-year and end-of-year average
45	Transmission Materials & Supplies		Prior Year 227.8c	786,256	
			Current Year 227.8c	852,235	
		(Note N)	Appendix A input True-Up	819,246	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						Net Plant Allocator	
	Utility Investment Tax Credit Adj. - Net (411.4)		114.19c	(2,738,724)	27.23%	(745,681)		
	Rate Base Adjustment							
	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Current beg of year balance 266 footnotes	98,034				
			Current end of year balance 266 footnotes	63,459				
35	Internal Revenue Code (IRC) 46(f)(1) adjustment to rate base		Average	80,747	27.23%	21,985	(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
Land Held for Future Use							
		Prior Year	214,47d	26,415,220	3,657,634	22,757,686	Detail for transmission-related value on Attachment 1;
		Current Year	214,47d	25,890,060	3,657,634	22,232,526	Detail for transmission-related value on Attachment 1;
23		(Notes B & L) Appendix A input	True-Up		3,657,634		beg-of-year and end-of-year average

Adjustments to A & G Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions				Adjusted Total		Details
Excluded Membership Dues Expense						
FERC Form No. 1 page 335				Total	Included	Excluded
Page 335, Line 1 (Industry Association Dues)						
	American Wind Energy Association	component of 335 Ln 1b	25,000			25,000
	Centre for Energy Advancement through Technological Innovation (CEATI)	component of 335 Ln 1b	33,000			33,000
	Edison Electric Institute (EEI)	component of 335 Ln 1b	941,983	941,983		
	National Automated Clearing House	component of 335 Ln 1b	2,875			2,875
	National Electric Energy Testing Research and Application Center (NEETRAC)	component of 335 Ln 1b	86,000			86,000
	National Joint Utilities Notification System	component of 335 Ln 1b	11,813	11,813		
	North American Transmission Forum, Inc.	component of 335 Ln 1b	91,231	91,231		
	Northwest Public Power Association	component of 335 Ln 1b	1,625			1,625
	Northwest Hydroelectric Associator	component of 335 Ln 1b	1,200			1,200
	Pacific Northwest Utilities Conference Committee	component of 335 Ln 1b	83,449			83,449
	Rocky Mountain Electrical League	component of 335 Ln 1b	18,000			18,000
	Smart Electric Power Alliance	component of 335 Ln 1b	10,250			10,250
	Sustainable Electrified Transportation Cente	component of 335 Ln 1b	10,000			10,000
	The National Hydropower Association, Inc	component of 335 Ln 1b	34,350			34,350
	Western Energy Supply Transmission Associates	component of 335 Ln 1b	25,685			25,685
	Page 335, Line 1 Subtotal		1,376,461			
Page 335, Lines 9 - 32 (Business/Economic Dev. and Corp. Memberships & Subscriptions);						
	Lines 9 - 31	Page 335, Lines 9 - 31	229,848			229,848
	Other (Individually less than \$5,000)	Page 335, Line 32	137,596			137,596
Directors' Fees - Regional Advisory Board						
		Page 335, Line 42	18,872			18,872
Rating Agency and Trustee Fees						
		Page 335, Lines 35-40	481,275	481,275		
General: Other						
		Page 335, Line 44	20			20
63		Total (Note C) Appendix A input				717,771
PBOP						
	Fixed PBOP expense	Annual Update Informational Filing				1,306,656
	Actual PBOP expense	Attachment 17				1,306,656
58		Adjusted total (Current year actual) Appendix A input	True-Up			0
Authorized Filled Expense minus Actual Expense						
Property Insurance						
	Property Insurance Account 924		323,185b			4,737,084
70		(Note F) Appendix A input				4,737,084

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 Expense:							
Federal Energy Regulatory Commission							
	Annual Fee		350,37d	2,468,009	2,468,009		
	Annual Fee - hydro		350,38d	2,658,529		2,658,529	
	Transmission Rate Case		350,39d	245,707	245,707		
	Other Regulatory		350,40d	3,237,297	772,371	2,464,927	
67		Total	sum	8,609,543	3,486,087	5,123,456	

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	55,028	0	55,028	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	55,028	0	55,028 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	218,366,626	(330,740)	218,035,886
	Adjustment for Ancillary Services Accounts 561-561.5				
	(561.1) Load Dispatching	321.84b	0		
	(561.1.1) Load Dispatch-Reliability	321.85b	0		
	(561.2) Load Dispatch-Monitor and Operate Transmission System	321.86b	7,813,567		
	(561.3) Load Dispatch-Transmission Service and Scheduling	321.87b	0		
	(561.4) Scheduling, System Control and Dispatch Services	321.88b	1,250,888		
	(561.5) Reliability, Planning and Standards Development	321.89b	1,962,101		
54	Less: Cost of Providing Ancillary Services Accounts 561.0-5	sum	11,026,556	0	11,026,556 Adjustment for Ancillary Services Accounts 561-561.5
55	Less: Account 565	321.96b	145,825,268	0	145,825,268

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	2,410,365	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
50	Network Upgrade Balance (Note N)	Appendix A input	True-Up
		(19,216,248)	(88,187,062)
		(53,701,655)	beg-of-year and end-of-year average

Depreciation Expense

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Total
Transmission Plant		
	Depreciation expense (403) (Note H)	336.7b
	Amortization of limited term electric plant (404) (Note H)	336.7d
76	Transmission Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		112,507,659
		0
		Appendix A Input
General Plant		
	Depreciation expense (403) (Note H)	336.10b
	Amortization of limited term electric plant (404) (Note H)	336.10d
77	General Depreciation Expense Including Amortization of Limited Term Plant (Note H)	sum
		42,404,362
		706,273
		Appendix A Input
Intangible plant		
	Amortization of limited term electric plant (404) (Note H)	336.1d
	Amortization of other electric plant (405) (Note H)	336.1e
78	Total Intangible Amortization (Note H)	sum
		48,671,914
		0
		Appendix A Input

Less Regulatory Asset Amortizations Account 930.2

Appendix A Line #s, Descriptions, Notes, Form No. 1 Page #s and Instructions		Amount
Please refer to the 'Material Changes Summary' filed with 2018 annual update for a discussion of the items previously included in this sector		
61	Total	sum
		0
		Appendix A Input

PacifiCorp
Attachment 8 - Depreciation Rates

Applied Depreciation Rates by State - 2019

Row	A/C	Description	Oregon		Washington		California		Utah		Wyoming		AZ, CO, MT, NM		Idaho		Company
			Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Balance	Rate	Rate
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	350.2	Land Rights															1.27%
2	352	Structures and Improvements															1.42%
3	353	Station Equipment															1.74%
4	353.7	Supervisory Equipment															1.74%
5	354	Towers and Fixtures															1.53%
6	355	Poles and Fixtures															2.18%
7	356	Overhead Conductors and Devices															1.88%
8	356.2	Clearing & Grading															1.88%
9	357	Underground Conduit															1.60%
10	358	Underground Conductors and Devices															1.66%
11	359	Roads & Trails															1.32%
12		Unclassified Transmission															1.76%
13	389.2	Land Rights		0.00%		0.00%	0.00%	85,283.36	2.03%	74,314.75	1.98%	0.00%	4,867.64	1.17%			
14	390	Structures and Improvements	87,171,037.64	1.86%	13,110,670.03	2.52%	4,105,081.80	1.71%	95,661,319.54	1.53%	15,142,923.85	1.95%	385,400.84	1.51%	13,322,986.05	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	16,350,779.83	3.59%	1,658,608.96	4.21%	351,499.43	3.83%	8,648,066.24	3.42%	1,779,536.14	4.66%	118,617.87	1.93%	514,153.35	3.17%	
25	302	Franchises and Consents															6.70%
26	303	Miscellaneous Intangible Plant															4.83%
27	390.1	Leasehold Improvements - Gen															3.97%

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 the monthly transmission composite depreciation rate.
- 7 monthly state general plant composite depreciation rate.
- 8 Transfers into the General amortized accounts (rows 15 through 20, 22, and 23) are depreciated over the remaining life based on the account life.
- 9 Depreciation expense for General plant is decreased by the amount that is billed to joint owners for computer hardware.
- 10 Intangible and Leasehold Improvements (rows 25 through 27) are composite rates based on the 13 month average balance divided into the 2016 amortization expense for each account.
- 11 Amortization expense for Intangible is decreased by the amount that is billed to joint owners for computer software.
- 12 calculation of depreciation expense and accumulated depreciation under this formula
- 13 Some intangible assets in FERC accounts 302 and 303 have been excluded from balances in the calculation of composite Company depreciation rates: Hydro License Settlement Obligations, Gas Plant Intangibles, and Mining Intangibles.

PacifiCorp
Attachment 9a - Load Divisor for Projection

Column	OATT (Part III - Network Service) - Average of current year and prior two years																				Total NFO	
	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19		f20
Customer Class	PacifiCorp NFO	BPA Yakama NFO	BPA Cayley NFO	BPA Clarke PUD NFO	BPA Benton REA NFO	BPA Oregon Wind NFO	BPA CEC NFO	Ti-State NFO	Colpine Energy Solutions LLC NFO	Basin Electric NFO	Black Hills NFO	USBR NFO	WAPA NFO	Avangrid Renewables, LLC NFO	Exelon NFO	BPA South East Idaho NFO	BPA Idaho Falls NFO	3 Phases Renewables, Inc. NFO	NTUA NFO	BPA SVEC NFO	BPA West Extension NFO	
RS / SA	SA 328	SA 229	SA 735	SA 539	SA 538	SA 827	SA 628	SA 299	SA 505	SA 347	SA 506	SA 175	SA 742	SA 943	SA 746	SA 747	SA 876	SA 894	SA 865	SA 975		
Jan	8,538	10.26	3.40	31.22	1.35	0.24	0.08	18.49	17.19	11.15	48.86	-	0.01	26.97	0.28	313.04	97.33	0.01	2.64	2.00	585	
Feb	8,394	9.27	3.35	32.95	1.40	0.31	0.01	18.42	17.50	11.26	52.04	-	0.01	28.13	0.28	260.77	96.67	0.03	2.42	2.00	531	
March	7,934	8.18	3.22	28.88	1.30	0.15	0.01	19.53	15.39	10.30	46.57	-	-	28.77	0.27	252.54	87.78	0.03	2.34	2.00	507	
April	7,257	6.87	3.23	23.10	1.10	0.02	-	19.24	16.24	8.96	39.84	0.27	-	28.80	0.82	194.94	50.35	0.04	1.87	2.00	398	
May	7,710	6.05	2.92	11.43	0.21	-	-	15.49	18.47	8.05	34.52	0.54	2.13	29.78	1.42	118.40	70.76	0.05	1.77	2.00	324	
Jun	9,317	5.80	3.26	11.51	0.37	-	-	18.10	19.40	9.52	46.56	0.55	3.41	30.40	0.66	162.93	77.03	0.06	1.93	2.00	393	
Jul	10,365	6.28	3.59	15.17	0.39	0.09	-	13.92	22.51	10.68	51.43	0.65	3.42	29.44	0.67	184.26	99.02	0.08	2.61	2.00	446	
Aug	10,272	6.90	3.71	16.54	0.37	0.14	-	15.70	25.29	8.62	53.54	0.62	3.32	30.92	0.46	162.54	93.60	0.11	2.51	2.00	427	
Sept	9,347	6.05	3.42	13.59	0.30	0.01	-	14.33	22.63	9.68	42.15	0.53	3.15	30.60	0.60	133.63	84.94	0.08	2.05	2.00	372	
Oct	7,694	6.77	3.04	19.61	0.55	0.12	0.05	14.86	18.05	9.65	40.17	0.13	0.68	30.66	0.61	201.99	75.97	0.04	1.99	2.00	429	
Nov	7,882	5.95	3.33	23.32	1.07	0.11	0.16	15.48	15.01	9.83	41.40	0.01	-	30.45	0.53	224.95	74.50	0.04	2.20	2.00	452	
Dec	8,367	5.39	3.26	26.22	1.11	0.07	0.16	16.22	16.24	10.07	45.81	0.01	0.01	30.87	0.58	271.67	81.54	0.05	2.60	0.24	2.00	514
Total	102,957	83.77	39.73	253.54	9.52	1.26	0.47	199.78	223.92	117.77	542.89	3.31	16.14	35.79	7.18	2,481.66	989.49	0.62	26.93	22.24	8.00	5,381
Avg 12CP	8,580	6.98	3.31	21.13	0.79	0.11	0.04	16.65	18.66	9.81	45.24	0.28	1.35	29.65	0.60	206.81	82.46	0.05	2.24	1.85	0.67	449

Other Service					
j1	j2	j3	j4	j5	j
Western Area Power Administration OS	UAMPS OS	UMPA OS	Deseret OS	Western Area Power Administration OS	Total OS
RS 297	RS 637	RS 280	262/263		
393	71	89	338		891
393	70	80	399		853
348	56	65	298		768
344	32	72	282		731
482	65	89	305		941
692	133	126	321		1,272
790	161	141	327		1,418
781	146	116	328		1,371
714	167	106	303		1,290
392	80	81	289		842
388	60	67	313		828
446	69	74	322		911
6,164	1,110	1,104	3,736	-	12,114
514	92	92	311	-	1,010

Column	OATT (Part II Long-Term Firm Point-to-Point Transmission Service) - Projection																										Total LTP	
	g1	g2	g3	g4	g5	g6	g7	g8	g9	g10	g11	g12	g13	g14	g15	g16	g17	g18	g19	g20	g21	g22	g23	g24	g25	g26		
Customer	PacifiCorp	Black Hills, Inc.	BPA	BPA	Idaho Power	Avangrid	Thermo No. 1	Powerex	NextEra	Slate of SD	Sacramento Municipal Utility District	Salt River Project	People's Utility District	Evergreen Biopow.	Garrett Solar	Airport Solar, LLC	EWEB	Falls Creek	Losses	Powerex	Powerex	Powerex	Powerex	Powerex	Powerex	City of Roseville	Enrgi Renewable Energy	
Class	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP	LTP
RS / SA	Various	SA 67	SA 179	SA 656	SA 212	SA 895	SA 568	SA 169	SA 733	SA 779	SA 863	SA 809	SA 899	SA 90	SA 874	SA 966	SA 965	SA 605	SA 868							SA 749	SA 881	SA 873
Jan	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Feb	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
March	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
April	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
May	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	-	3,634
Jun	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,766
Jul	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Aug	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,762
Sept	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Oct	2,541	50	18	56	50	30	11	80	80	4	19	25	15	10	10	50	25	5	137	100	100	100	100	50	150	50	-	3,764
Nov	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Dec	2,446	50	18	56	-	30	11	80	99	4	19	25	15	10	10	50	25	5	131	100	100	100	100	50	150	50	40	3,674
Total	29,827	600	216	672	250	360	132	960	1,093	48	228	300	180	120	120	600	300	50	1,602	1,200	1,200	1,200	600	600	800	600	80	44,338
Avg 12CP	2,486	50	18	56	-	30	11	80	91	4	19	25	15	10	10	50	25	4	134	100	100	100	100	50	150	50	7	3,695

Total Network & OS	1% growth	Behind the Meter	Total Network Load	Divisor
10,013	10,115	222	10,337	13,971
9,783	9,883	217	10,101	13,735
9,209	9,304	253	9,557	13,191
8,385	8,471	204	8,677	12,311
8,975	9,067	184	9,250	12,884
10,983	11,095	226	11,321	15,087
12,229	12,353	172	12,526	16,288
13,070	12,193	192	12,365	16,147
11,008	11,121	212	11,333	15,097
8,875	8,965	191	9,156	12,922
9,133	9,227	263	9,490	13,164
9,792	9,892	234	10,126	13,800
120,455	121,686	2,572	124,258	168,596
10,038	10,140	214	10,355	14,060

PacifiCorp
Attachment 9a1 - Load (Current Year)
2019

Column			OATT (Part III - Network Service)																			f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17	f18	f19	Total NFO
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Calpine Energy Solutions LLC NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	BPA Airport Solar NFO SA 836	
Jan	2	9:00	8,233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	594
Feb	7	8:00	8,604	7.68	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	562
March	4	8:00	8,218	7.34	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	1.10	0.24	31.21	0.70	176.91	68.05	0.07	1.87	-	384
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	407
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	471
Aug	5	17:00	10,220	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	166.87	106.80	0.18	2.42	-	431
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	409
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	298.06	92.90	0.07	2.49	-	557
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	511
Total			103,344	69.4	40.6	260.9	10.1	1.3	0.5	197.4	184.7	123.8	560.8	3.1	14.4	382.5	8.5	2,699.4	1,120.5	1.1	27.4	0.2	5,707

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	Total OS
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/263		
Jan	2	9:00	408	64	148	324	-	943
Feb	7	8:00	383	64	81	340	-	868
March	4	8:00	314	33	58	320	-	724
April	10	8:00	338	18	60	290	-	706
May	13	18:00	405	32	99	295	-	831
Jun	28	18:00	617	95	121	317	-	1,150
Jul	22	17:00	772	151	148	318	-	1,389
Aug	5	17:00	805	152	87	318	-	1,363
Sept	5	17:00	758	166	93	288	-	1,305
Oct	30	8:00	384	44	69	334	-	831
Nov	26	18:00	431	48	74	299	-	852
Dec	17	18:00	464	60	85	314	-	924
Total			6,080	927	1,123	3,757	-	11,887

PacifiCorp
Attachment 9a2 - Load (One Year Prior)
2018

Column			OATT (Part III - Network Service)																		f	
Customer Class RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	f17		f18
			PacifiCorp NFS	BPA Yakama NFO SA 328	BPA Gazley NFO SA 229	BPA Clarke PUD NFO SA 735	BPA: Benton REA NFO SA 539	BPA Oregon Wind NFO SA 538	BPA CEC NFO SA 827	Tri-State NFO SA 628	Energy Solutions NFO SA 299	Basin Electric NFO SA 505	Black Hills NFO SA 347	USBR NFO SA 506	WAPA NFO SA 175	Avangrid Renewables, LLC NFO SA 742	Exelon NFO SA 943	BPA South East Idaho NFO SA 746	BPA Idaho Falls NFO SA 747	3 Phases Renewables Inc. NFO SA 876	NTUA NFO SA 894	Total NFO
Jan	2	18:00	8,164	6.25	3.21	26.22	1.10	-	0.17	15.65	17.13	11.48	48.51	0.01	0.01	28.57	0.10	262.22	88.00	-	-	509
Feb	23	8:00	8,436	6.81	3.29	34.44	1.57	-	0.00	19.34	18.32	10.90	51.32	0.01	0.00	29.92	0.05	263.14	102.00	-	-	541
March	6	8:00	7,872	6.65	3.14	28.47	1.18	0.33	-	17.64	17.48	10.16	42.66	0.01	-	29.97	0.05	226.07	91.00	0.01	-	475
April	3	8:00	7,446	6.41	3.22	24.72	1.13	0.05	-	26.26	18.15	9.80	43.68	0.29	-	30.11	0.05	228.93	49.00	0.01	-	442
May	24	17:00	7,724	6.80	3.16	11.21	0.30	-	-	9.53	20.48	9.42	36.15	0.51	1.91	30.68	1.08	111.35	60.00	0.02	-	303
Jun	27	17:00	9,584	6.52	3.03	10.73	0.33	-	-	15.86	20.63	9.45	48.82	0.58	3.71	31.81	0.96	156.46	65.00	0.02	-	374
Jul	16	17:00	10,551	6.80	3.77	17.66	0.39	0.24	-	12.93	27.74	9.72	49.33	0.70	4.27	28.02	1.14	183.49	88.00	0.03	-	434
Aug	9	16:00	10,263	7.55	3.90	16.64	0.36	0.41	-	17.78	28.46	10.37	57.16	0.61	4.03	32.02	0.89	163.47	89.00	0.03	2.60	435
Sept	7	17:00	8,866	7.10	3.40	12.30	0.30	0.02	-	13.28	24.90	9.12	39.85	0.54	3.62	31.55	0.94	125.33	71.00	0.02	1.98	345
Oct	2	13:00	7,244	6.77	2.79	10.05	0.37	-	0.01	10.62	20.86	7.66	31.08	0.37	2.03	31.30	1.00	115.82	72.00	0.02	1.48	314
Nov	20	8:00	7,852	7.43	3.30	22.33	1.16	0.33	0.16	17.22	17.43	9.25	39.60	0.01	0.01	30.61	0.94	241.96	63.00	0.01	2.24	457
Dec	6	18:00	8,314	5.30	3.31	26.70	1.27	-	0.15	15.80	17.41	9.95	47.21	0.01	0.01	31.30	0.93	275.82	82.00	0.01	2.56	520
Total			102,314.14	80.39	39.53	241.46	9.45	1.38	0.48	191.92	249.00	117.27	535.37	3.62	19.59	365.85	8.13	2,354.04	920.00	0.18	10.86	5,148.52

Column			Other Service					j
Customer Class RS / SA	Day	Time	j1	j2	j3	j4	j5	
			UAMPS OS RS 297	UMPA OS RS 637	Deseret OS RS 280	Western Area Power Administration OS RS 262/RS 263	Total OS	
Jan	2	18:00	350	74	40	352	816	
Feb	23	8:00	402	69	67	282	820	
March	6	8:00	392	57	77	269	794	
April	3	8:00	392	46	57	237	731	
May	24	17:00	534	74	90	281	980	
Jun	27	17:00	762	159	135	303	1,359	
Jul	16	17:00	846	159	139	316	1,459	
Aug	9	16:00	767	118	132	351	1,369	
Sept	7	17:00	693	149	111	292	1,245	
Oct	2	13:00	420	138	133	266	956	
Nov	20	8:00	372	68	55	325	820	
Dec	6	18:00	440	77	75	339	931	
Total			6,370	1,188	1,109	3,613	12,281	

PacifiCorp
Attachment 9a3 - Load (Two Years Prior)
2017

Column			OATT (Part III - Network Service)																	f	
Customer	RS / SA	Day	Time	e	f1	f2	f3	f4	f5	f6	f7	f8	f9	f10	f11	f12	f13	f14	f15	f16	Total NFO
				PacifiCorp	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA: Benton REA	BPA Oregon Wind	BPA Neff	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA S. Idaho	BPA Idaho Falls	
				NFS (see note)	NFO SA 328	NFO SA 229	NFO SA 735	NFO SA 539	NFO SA 538	NFO SA 827	NFO SA 628	NFO SA 299	NFO SA 505	NFO SA 347	NFO SA 506	NFO SA 175	NFO SA 895	NFO SA 943	NFO SA 746	NFO SA 747	
Jan	6	8		9,216	17.64	3.39	38.70	1.60	0.41	-	20.04	18.98	11.50	52.52	-	0.01	21.52	-	346.69	107.00	640
Feb	1	19		8,143	13.33	3.19	28.81	1.26	0.42	-	17.05	18.02	11.08	49.55	-	0.01	22.64	-	239.07	92.00	496
March	1	8		7,714	10.56	3.29	23.00	1.20	-	-	19.02	14.36	9.63	42.85	-	-	24.72	-	247.50	78.00	474
April	3	8		7,156	8.51	3.28	25.45	1.08	-	-	15.23	16.85	8.54	38.06	0.28	-	25.08	1.71	178.97	34.00	357
May	30	17		8,096	6.33	2.65	11.53	0.33	-	-	25.74	19.49	8.04	35.23	0.55	2.50	26.60	2.40	123.22	57.00	322
Jun	26	17		9,687	6.59	3.45	12.53	0.35	-	-	24.09	22.19	9.50	45.98	0.54	3.34	27.42	0.14	163.78	70.00	390
Jul	6	17		10,210	6.54	3.59	13.95	0.38	0.03	-	16.15	22.37	11.04	51.49	0.62	2.89	28.28	0.15	177.96	87.00	422
Aug	1	17		10,334	7.34	3.60	16.86	0.39	-	-	15.38	29.84	4.59	53.33	0.62	3.00	28.46	0.16	157.29	85.00	406
Sept	5	17		9,454	5.70	3.12	15.42	0.29	-	-	13.59	25.64	8.98	35.01	0.54	2.64	28.44	0.14	131.34	76.00	347
Oct	31	8		7,293	6.98	2.83	22.20	-	-	0.01	15.80	19.12	9.70	40.95	0.01	0.00	28.61	0.07	192.10	63.00	401
Nov	28	18		7,623	5.96	3.33	22.30	0.89	-	0.16	12.19	13.74	9.17	40.91	0.01	-	28.47	0.10	185.46	82.00	405
Dec	21	18		8,288	6.08	3.30	27.54	1.17	0.21	0.15	15.77	17.40	10.47	46.59	0.01	0.01	28.72	0.10	248.23	97.00	503
Total				103,212.93	101.55	39.02	258.27	8.92	1.06	0.32	210.04	237.99	112.23	532.47	3.17	14.38	318.97	4.95	2,391.61	928.00	5,162.96

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

PacifiCorp
Attachment 9b - Load Divisor for True up

2019

Column			OATT Part III - Network Service																	T			
Customer	RS / SA	Day	Time	PacifiCorp																	Total NFO		
				NFS	BPA Yakama	BPA Gazley	BPA Clarke PUD	BPA Benton REA	BPA Oregon Wind	BPA CEC	Tri-State	Calpine Energy Solutions LLC	Basin Electric	Black Hills	USBR	WAPA	Avangrid Renewables, LLC	Exelon	BPA South East Idaho	BPA Idaho Falls		3 Phases Renewables Inc.	NTUA	BPA Airport Solar
Jan	2	9:00	8:233	6.88	3.60	28.75	1.34	0.30	-	19.78	15.45	10.47	45.55	0.01	0.01	30.81	0.75	330.22	97.00	0.01	2.64	-	593,570
Feb	7	8:00	8,604	7.48	3.56	35.61	1.36	0.50	0.03	18.86	16.14	11.81	55.25	0.01	0.01	31.82	0.79	280.11	96.00	0.06	2.42	-	561,993
March	4	8:00	8,216	7.24	3.25	35.18	1.52	0.11	0.02	21.94	14.33	11.13	54.20	0.01	0.01	31.63	0.77	284.05	94.35	0.05	2.34	-	562,222
April	10	8:00	7,167	5.69	3.18	19.14	1.10	-	-	16.23	13.71	8.54	37.79	0.24	0.01	31.21	0.70	176.91	68.05	0.07	1.87	-	384,428
May	13	18:00	7,311	5.01	2.94	11.55	-	-	-	11.21	15.44	6.69	32.18	0.54	1.99	32.06	0.79	120.64	95.29	0.08	1.77	-	338,163
Jun	28	18:00	8,681	4.28	3.31	11.27	0.43	-	-	14.36	15.40	9.62	44.89	0.55	3.20	31.97	0.87	168.55	96.09	0.11	1.93	-	406,798
Jul	22	17:00	10,334	5.50	3.42	13.92	0.40	-	-	12.68	17.43	11.28	53.47	0.61	3.09	32.04	0.72	191.32	122.05	0.14	2.61	-	470,671
Aug	5	17:00	10,200	5.82	3.63	16.11	0.37	-	-	13.95	17.57	10.90	50.13	0.63	2.93	32.27	0.34	164.87	106.80	0.18	2.42	-	430,924
Sept	5	17:00	9,722	5.36	3.73	13.05	0.30	-	-	16.11	17.35	10.95	51.58	0.50	3.17	31.80	0.71	144.23	107.83	0.14	2.11	-	408,906
Oct	30	8:00	8,274	6.57	3.50	26.58	1.27	0.37	0.13	18.17	14.16	11.60	48.47	0.01	0.01	32.06	0.78	299.06	92.90	0.07	2.49	-	557,183
Nov	26	18:00	8,081	4.45	3.36	25.32	1.16	-	0.18	17.03	13.84	11.06	43.68	0.01	0.01	32.27	0.55	247.44	78.49	0.07	2.16	-	481,991
Dec	17	18:00	8,498	4.81	3.17	24.42	0.90	-	0.18	17.09	13.91	9.79	43.64	0.01	0.01	32.61	0.72	290.96	65.63	0.08	2.65	0.24	510,765
Total			103,344	69.39	40.63	260.89	10.13	1.29	0.54	197.39	184.71	123.83	560.83	3.09	14.44	382.54	8.48	2,699.35	1,120.49	1.06	27.44	0.24	5,707
Avg 12CP			8,612	5.78	3.39	21.74	0.84	0.11	0.04	16.45	15.39	10.32	46.74	0.26	1.20	31.88	0.71	224.95	93.37	0.09	2.29	0.02	476

Other Service				
J1	J2	B	B	J
Western Area Power Administration				
UAMPS	UMPA	Deseret	OS	Total OS
OS RS 297	OS RS 637	OS RS 280	OS RS 262/263	
408	64	148	324	943
383	64	81	340	868
314	33	58	320	724
338	18	60	290	706
405	32	99	295	831
617	95	121	317	1,150
772	151	148	318	1,389
805	152	87	318	1,363
758	166	93	288	1,305
384	44	69	334	831
431	48	74	299	852
464	60	85	314	924
6,080	927	1,123	3,757	11,887
507	77	94	313	990.57

Column			OATT Part II Long Term Firm Point-to-Point Transmission Service																								q				
Customer	RS / SA	Day	Time	PacifiCorp																								Total LTP			
				Avangrid	Black Hills, Inc.	BPA	BPA	City of Roseville	Clatskanie Uillii District	Clatskanie Peoples Uillii District	Clatskanie Peoples Uillii District	Evergreen Bio	Idaho Power	Thermo No 1 (CRYG)	PowereX	PowereX	PowereX	PowereX	PowereX	PowereX	NexEra	Slate of SD	Sacramento Municipal	Salt River Project	EWEB	Garnett Solar	Obsidian		Obsidian	Losses	
Jan	2	18:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
Feb	23	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
March	3	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	-	-	-	-	-	128	3,544
April	10	8:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	-	129	3,570
May	24	17:00	2,446	30	50	18	56	50	13	3	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	-	-	129	3,570
Jun	27	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Jul	16	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Aug	9	16:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Sept	7	17:00	2,541	30	50	18	56	50	13	3	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	-	-	134	3,701
Oct	2	13:00	2,541	30	50	18	56	50	13	-	2	10	50	11	80	100	100	100	50	150	80	4	19	25	25	-	-	10	-	135	3,709
Nov	20	8:00	2,446	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	-	-	10	50	131	3,629
Dec	4	18:00	2,446	30	50	18	56	50	13	-	2	10	-	11	80	100	100	100	50	150	99	4	19	25	25	10	-	-	50	131	3,629
Total			29,527	360	600	216	672	600	156	27	24	120	250	132	960	1,200	1,200	1,200	600	1,800	1,093	48	228	300	225	10	20	100	1,574	43,542	
Avg 12CP			2,486	30	50	18	56	50	13	2	2	10	21	11	80	100	100	100	50	150	91	4	19	25	19	1	2	8	131	3,628	

Total Network & OS	Behind the Meter	Total Network Load
9,770	237	10,007
10,034	186	10,220
9,504	192	9,696
8,258	196	8,454
8,480	185	8,666
10,238	197	10,435
12,193	103	12,296
12,014	93	12,107
11,435	180	11,615
9,663	191	9,854
9,415	234	9,649
9,933	234	10,168
120,938	2,231	123,168

Divisor	Network + OS + LTP
13,551	
13,764	
13,240	
12,024	
12,235	
14,136	
15,997	
15,809	
15,316	
13,562	
13,278	
13,798	
166,710	
13,893	

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	(472,447,712)
1110000	146200	A/Amort-Oth Intang	(148,725,697)
1110000	146201	A/Amort-Hydr-Klamath	2,363,579
1110000	146210	A/Amort-Oth Lic/Hydr	(19,274,203)
1110000	146230	A/Amort-LsHld Imprmt	(14,858,389)
Attachment 5 input: Total Accumulated Amortization			(652,942,422)

PacifiCorp
Attachment 11 - Prepayments

Prepayments Detail - 2019

FERC Account	Account Number	Account Description	Category	2018 Year-end Balance	2019 Year-end Balance	BoY-EoY Average	Other	100% Transmission	Plant-related	Labor-related
1651000	132008	Prep Ins-Publ Liab & Prop Damage	Plant-related	\$ 2,105,196	\$ 3,633,108	\$ 2,869,152			\$ 2,869,152	
	132012	Prep Ins-All Purpose Insurance	Plant-related	\$ 3,068,113	\$ 2,203,885	\$ 2,635,999			\$ 2,635,999	
	132013	Prep Ins-D&O Liability	Labor-related	\$ -	\$ -	\$ -				
	132016	Prep Ins-Minority Owned Plants	Other	\$ 364,355	\$ 496,419	\$ 430,387	\$ 430,387			
	132045	Prepaid Workers Compensation	Labor-related	\$ 152,361	\$ 138,751	\$ 145,556				\$ 145,556
	132055	Prepaid Employee Benefit Costs	Labor-related	\$ 91,461	\$ 58,203	\$ 74,832				\$ 74,832
	132722	I/C Prepaid Captive Prop Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
	132723	I/C Prepaid Captive Liab Insur - MEHC	Plant-related	\$ -	\$ -	\$ -				
1652000	132101	OR-Prepaid Property Tax	Plant-related	\$ 13,011,465	\$ 13,406,626	\$ 13,209,045			\$ 13,209,045	
	132200	Prepaid Taxes (Federal, State, Local)	Other	\$ -	\$ -	\$ -	\$ -			
	132924	Other Prepayments - Oregon DOE Fee	Other	\$ 861,755	\$ 749,695	\$ 805,725	\$ 805,725			
1652100	132095	Prepaid Emissions Permit Fees (UT)	Other	\$ 591,742	\$ 594,320	\$ 593,031	\$ 593,031			
	132096	Prepaid RECs for RPS (WA)	Other	\$ -	\$ -	\$ -	\$ -			
	132097	Prepaid CA GHG Cap & Trade Allowances Retail	Other	\$ 5,060,826	\$ 12,638,215	\$ 8,849,521	\$ 8,849,521			
	132098	repaid CA GHG Cap & Trade Allowances Wholesal	Other	\$ 1,702,640	\$ 5,643,997	\$ 3,673,318	\$ 3,673,318			
	132310	Prepaid Rating Agency Fees	Plant-related	\$ 44,125	\$ 42,760	\$ 43,442			\$ 43,442	
	132320	Prepaid Surety Bond	Other	\$ -	\$ -	\$ -	\$ -			
	132580	Prepaid Seven Mile I	Other	\$ -	\$ 210,909	\$ 105,454	\$ 105,454			
	132581	Prepaid Seven Mile II	Other	\$ -	\$ 41,543	\$ 20,771	\$ 20,771			
	132603	Other Prepay-Ashton Plant Land	Other	\$ -	\$ -	\$ -	\$ -			
	132606	Other Prepay - Lease Commissions	Other	\$ -	\$ -	\$ -	\$ -			
	132620	Prepayments - Water Rights Lease	Other	\$ 1,458,826	\$ 1,113,352	\$ 1,286,089	\$ 1,286,089			
	132621	Prepayments - Water Rights (Ferron Canal)	Other	\$ 557,594	\$ 557,594	\$ 557,594	\$ 557,594			
	132622	Prepayments - Water Rights (Hntngtn-Clev)	Other	\$ -	\$ -	\$ -	\$ -			
	132623	Prepaid Lake Side CUWCD Water Fee	Other	\$ 161,250	\$ -	\$ 80,625	\$ 80,625			
	132630	Prepaid OR Renewal & Habitat Restoration	Other	\$ -	\$ -	\$ -	\$ -			
	132650	Prepaid Dues	Other	\$ 26,000	\$ 20,000	\$ 23,000	\$ 23,000			
	132700	Prepaid Rent	Plant-related	\$ 42,667	\$ 42,667	\$ 42,667			\$ 42,667	
	132704	Prepaid Leaning Juniper	Other	\$ -	\$ -	\$ -	\$ -			
	132705	Prepaid Pole Contact Rental	Other	\$ 326,145	\$ 324,730	\$ 325,437	\$ 325,437			
	132740	Prepaid O&M - Wind	Other	\$ 49,227	\$ 96,134	\$ 72,680	\$ 72,680			
	132755	Prepaid Aircraft Maint	Labor-related	\$ -	\$ 327,259	\$ 163,629				\$ 163,629
	132825	Prepaid LGIA Transmission	Other	\$ -	\$ -	\$ -	\$ -			
	132831	Prepaid BPA Transmission - Wine Country	Other	\$ 983,688	\$ 983,688	\$ 983,688	\$ 983,688			
	132900	Prepayments - Other	Labor-related	\$ 1,561,463	\$ 1,686,356	\$ 1,623,910				\$ 1,623,910
	132901	Prep Fees-Oregon Pub Util Commission	Other	\$ 1,062,379	\$ 1,010,288	\$ 1,036,333	\$ 1,036,333			
	132903	Prep Fees-Utah Public Service Commission	Other	\$ 3,139,868	\$ 3,104,333	\$ 3,122,101	\$ 3,122,101			
	132904	Prep Fees-Idaho Pub Util Commission	Other	\$ 321,814	\$ 361,935	\$ 341,875	\$ 341,875			
	132909	Prepaid Vehicle Licensing Fees	Labor-related	\$ -	\$ -	\$ -				\$ -
	132910	Prepayments - Hardware & Software	Labor-related	\$ 8,673,044	\$ 10,500,249	\$ 9,586,647				\$ 9,586,647
	132926	Prepaid Royalties	Other	\$ -	\$ -	\$ -	\$ -			
	132998	Prepayments - Insurance - Reclass to L-T	Plant-related	\$ (79,023)	\$ (57,950)	\$ (68,486)			\$ (68,486)	
	132999	Prepayments - Reclass to Long-Term	Other	\$ (874,500)	\$ (1,585,645)	\$ (1,230,073)	\$ (1,230,073)			
	134000	Long-Term Prepayments - Reclass from Current	Other	\$ 953,523	\$ 1,643,595	\$ 1,298,559	\$ 1,298,559			
1653000	132303	Prepaid Interest Company-Owned Life Ins	Other	\$ 2,586,030	\$ 2,531,871	\$ 2,558,950	\$ 2,558,950			
	132304	Prepaid Interest - SERP Life Insurance	Other	\$ -	\$ -	\$ -	\$ -			
	203000	Discount on Short-Term Securities	Other	\$ 16,625	\$ 66,625	\$ 41,625	\$ 41,625			
1655000	132400	Prepaid Mining Costs	Other	\$ -	\$ -	\$ -	\$ -			
		Total Prepayments		\$ 48,020,659	\$ 62,585,510	\$ 55,303,084	\$ 24,976,692	\$ -	\$ 18,731,819	\$ 11,594,573

Allocator	0.000%	100.000%	27.227%	8.415%
Total Allocated to Transmission by Category	\$ -	\$ -	\$ 5,100,172	\$ 975,626

Appendix A input: **Total Allocated to Transmission** \$ **6,075,798**

PacifiCorp
Attachment 12 - Plant Held for Future Use

Plant/Land Held For Future Use - Assets associated with Transmission at December 31, 2018 and 2019

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

		Prior year	Current year
Total - PacifiCorp	214.47d	26,415,220	25,890,060

**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	4,430,767	n/a	1
BPA Malin RS 368	253,584	n/a	1
BPA GTA S. Idaho RS 299	0	n/a	1
Cowlitz RS 234	184,442	n/a	1
Deseret RS 280	0	94.0	0
Enel Cove Deferral Fee	0	n/a	1
Fall River RS 322	151,308	n/a	1
Idaho RS 257 - Antelope Sub	0	n/a	1
Idaho RS 203 - Jim Bridger Pumps	0	n/a	1
Moon Lake RS 302	19,262	n/a	1
Obsidian Deferral	0	n/a	1
Pacific Gas and Electric RS 607	0	n/a	1
Pacific Gas and Electric RS 298	135,015	n/a	1
Portland General Electric	3,314	n/a	1
Sierra Pacific Power RS 267	36,160	n/a	1
Southern Cal Edison RS 298	135,015	n/a	1
Tri-State RS 123	0	n/a	1
USBR Crooked River RS 67	11,223	n/a	1
USBR Weber Basin RS 286	22,028	n/a	1
UAMPS RS 297	0	507.0	0
UMPA RS 637	0	77.0	0
Warm Springs RS 591	119,700	n/a	1
WAPA RS 262	0	330.0	0
WAPA RS 262-Fixed Fee	600,000	n/a	1
WAPA RS 263	53,640	n/a	1
Iberdrola Deferral Fee	0	n/a	1
Sacramento Municipal Utility District Deferral Fee	0	n/a	1
Additional OS Revenue Credit	474,898	n/a	1
Att 3 input: Total OS contract revenue credits	6,630,356	1,008.0	

Short-term revenue

Short-term firm	
PacifiCorp Commercial and Trading (C&T)	46,328,547
Third parties	2,793,511
Total short-term firm	49,122,058

Short-term non-firm	
PacifiCorp Commercial and Trading (C&T)	12,503,241
Third parties	14,558,486
Total short-term non-firm	27,061,727

Short term firm and non-firm

PacifiCorp Commercial and Trading (C&T)	58,831,788
Third parties	17,351,997
Att. 3 input: Total short term-firm and non-firm revenue	76,183,785

PacifiCorp
Attachment 14 - Cost of Capital Detail

Appendix A Line	Operation to apply to monthly input columns at right	Appendix A Input Value (result of operation specified in column to left on monthly data)	Description (Account)	Reference	Prior Year	Current Year (month end)												
					(month end)	December	January	February	March	April	May	June	July	August	September	October	November	December
86	13-month average	7,451,428,846	Bonds (221)	Form 1, pg 112, ln 18 c,d	7,055,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000	6,705,275,000
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	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	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	0
91	13-month average	13,080,345	Unamortized Discount (226)	Form 1, pg 112, ln 23 c,d	10,793,807	10,731,877	10,669,948	14,124,482	14,049,016	13,973,550	13,898,084	13,822,618	13,747,153	13,671,687	13,596,221	13,520,755	13,445,289	
92	13-month average	33,427,807	Unamortized Debt Expense (181)	Form 1, pg 111, ln 69 c,d	29,412,802	29,187,295	28,961,787	35,412,230	35,340,923	35,113,758	35,208,318	34,953,011	34,695,953	34,454,318	34,197,504	33,940,366	33,683,227	
93	13-month average	4,262,741	Unamortized Loss On Reacquired Debt (189)	Form 1, pg 111, ln 81 c,d	4,554,871	4,506,128	4,457,384	4,408,641	4,359,897	4,311,154	4,262,410	4,213,871	4,165,332	4,116,793	4,068,254	4,019,715	3,971,176	
94	13-month average	30,509	Unamortized Premium (225)	Form 1, pg 112, ln 22 c,d	36,022	35,103	34,185	33,266	32,347	31,428	30,509	29,590	28,672	27,753	26,834	25,915	24,996	
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	369,853,259	Interest on Long Term (427) and Associated Companies (430) LONG TERM ONLY	Form 1, pg 257, ln 33 i	29,752,845	28,845,061	28,121,960	31,243,041	31,366,027	31,341,433	31,341,090	31,283,532	31,270,360	31,286,086	31,278,534	31,215,968	31,260,168	
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	3,892,240	Amort Debt Discount and Expense (428)	Form 1, pg 117, ln 63 c (portion)	346,591	287,437	287,437	329,385	330,284	330,422	332,165	332,172	332,524	332,602	332,604	332,604	332,604	
100	12-month sum	583,695	Amort Loss on Reacquired Debt (428.1)	Form 1, pg 117, ln 64 c (portion)	48,743	48,744	48,743	48,744	48,743	48,744	48,744	48,744	48,539	48,539	48,539	48,539	48,539	
101	12-month sum	11,026	Amort Premium (429)	Form 1, pg 117, ln 65 c (portion)	919	919	919	919	919	919	919	919	919	919	919	919	919	
102	12-month sum	0	Amort Gain on Reacquired Debt (429.1)	Form 1, pg 117, ln 66 c (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
104	13-month average	2,397,600	Preferred Stock Issued (204)	Form 1, pg 112, ln 3 c, d	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	2,397,600	
105	13-month average	0	Reacquired Capital Stock (217) PREFERRED ONLY	Form 1, pg 112, ln 13 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
106	13-month average	0	Premium on Preferred Stock (207)	Form 1, pg 112, ln 6 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
107	13-month average	0	Other Paid-In Capital (207-208) PREFERRED ONLY	Form 1, pg 112, ln 7 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
108	13-month average	0	Discount on Capital Stock (213) PREFERRED ONLY	Form 1, pg 112, ln 9 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
109	13-month average	0	Capital Stock Expense (214) PREFERRED ONLY	Form 1, pg 112, ln 10 c, d (portion)	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	12-month sum (enter positive)	161,902	Preferred Dividend	Form 1, pg 118, ln 29 c	40,475	0	0	40,475	0	0	0	40,475	0	0	40,475	0	40,475	
112	13-month average	8,083,782,146	Total Proprietary Capital	Form 1, pg 112, ln 16 c,d	7,845,040,095	7,919,723,041	7,797,497,596	7,849,674,209	7,881,518,677	7,933,361,500	8,017,152,407	8,130,203,351	8,230,032,109	8,295,315,926	8,348,176,274	8,403,683,786	8,437,788,932	
114	13-month average	117,471,234	Unappropriated Undistributed Subsidiary Earnings (216.1)	Form 1, pg 112, ln 12 c, d	104,399,246	109,177,232	112,306,249	115,761,062	116,802,035	115,947,351	116,041,303	119,056,866	121,185,953	121,748,473	122,967,367	126,167,671	125,565,230	
115	13-month average (enter negative)	(12,642,903)	Accumulated Other Comprehensive Income (219)	Form 1, pg 112, ln 15 c, d	(12,635,042)	(12,586,870)	(12,538,697)	(12,490,524)	(12,442,351)	(12,394,178)	(12,346,005)	(12,297,832)	(12,249,660)	(12,201,487)	(12,153,314)	(12,105,141)	(15,916,633)	
n/a	-	-	Common Stock Issued (201)	Company records	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	3,417,945,896	
n/a	-	-	Other Paid-In Capital (211)	Company records	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	1,102,063,956	

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

PacifiCorp Attachment 15 - GSU and Associated Equipment

Asset Class 353.40 - GSU (generator step-up) and Associated Equipment &
Asset Class 345 - Accessory Electrical Equipment
(At December 31, 2019)

353.4 Class Assets	Acquisition value
Airbreak Switch	27,811
Breaker	4,885,836
Bus	1,419,002
Fire Protection	988,087
Foundation And Substructure	2,519,792
Insulator	68,954
Lightning Arrester	259,869
Misc	1,776,854
Relay And Control	968,638
Steel Structure	274,163
Step-Up Transformer	152,607,177
Total 353.4 Class Assets	165,796,184
Wind Generation Facilities	77,446,669
34.5 kV Facilities	8,262,420
Appendix A input: Total Assets to Exclude	251,505,274

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

FERC Acct	Description	2019 Expense
4265000	OTHER DEDUCTIONS	(3)
5020000	STEAM EXPENSES	76
5060000	MISC STEAM PWR EXP	337,770
5063000	MISC STEAM JVA CR	(40,745)
5120000	MANT OF BOILR PLNT	865
5140000	MAINT MISC STM PLN	1,727
5350000	OPER SUPERV & ENG	20,981
5390000	MSC HYD PWR GEN EX	17,314
5480000	GENERATION EXP	2,574
5490000	MIS OTH PWR GEN EX	3,563
5530000	MNT GEN & ELEC PLT	1,347
5560000	SYS CTRL & LD DISP	3,431
5570000	OTHER EXPENSES	76,749
5600000	OPER SUPERV & ENG	35,288
5612000	LD - MONITOR & OPER	4,407
5615000	REL PLAN & STDS DEV	1,886
5680000	MNT SUPERV & ENG	6,355
5700000	MAINT STATION EQUIP	1,134
5710000	MAINT OVHD LINES	795
5800000	OPER SUPERV & ENG	42,035
5810000	LOAD DISPATCHING	24,958
5850000	STRT LGHT-SGNL SYS	1,243
5880000	MSC DISTR EXPENSES	7,645
5900000	MAINT SUPERV & ENG	38,852
5920000	MAINT STAT EQUIP	12,645
5930000	MAINT OVHD LINES	3,806
5950000	MAINT LINE TRNSFRM	6,753
5970000	MNT OF METERS	2,126
5980000	MNT MISC DIST PLNT	5,944
7071000	LBR CLR - RMP	282,336
7072000	LBR CLR - PACPWR	150,945
7081000	Stores Exp CLR - RMP	22,458
7082000	Stores Exp CLR - PP	14,808
9010000	SUPRV (CUST ACCT)	9,405
9020000	METER READING EXP	4,823
9030000	CUST RCRD/COLL EXP	941
9031000	CUST RCRD/CUST SYS	2,785
9032000	CUST ACCTG/BILL	4,077
9033000	CUST ACCTG/COLL	8,609
9036000	CUST ACCTG/COMMON	25,932
9070000	SUPRV (CUST SERV)	108
9084000	DSM DIRECT	3,124
9086000	CUST SERV	13,940
9090000	INFOR/INSTRCT ADV	367
9200000	ADMIN & GEN SALARY	140,398
9350000	MAINT GENERAL PLNT	78
Attachment 5 input: Total PBOP		1,306,656

Notes:

Total expense was a net debit for 2018 & 2019
Total expense was a net benefit (negative) for 2014-2017.
Amounts are net of joint-venture cutback, do not
include expenses for the mining companies and do
not reflect amounts capitalized through activity rates
or capital surcharge.
The decrease in expense in 2019 as compared to
2018 is primarily due to changes in actuarial
assumptions.

Ties to SAP company code 1000 - accounts 501153-
501158. Excludes 501144 (State Situs) and 501149
(Western Coal Carrier-Other power supply actuarial
costs).

PACIFICORP

Enclosure 6

Transmission Plant Additions Detail for the Rate Year

PACIFICORP

Enclosure 7

Summary of Material Changes

PacifiCorp
2020 Annual Update
Material Changes Summary

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

- (i) *any change in the Transmission Provider's accounting policies, practices or procedures (including changes resulting from revisions to FERC's Uniform System of Accounts and/or FERC Form No. 1 reporting requirements and inter-company cost allocation methodologies) from those in effect during the calendar year upon which the most recent actual ATRR was based and that, in the Transmission Provider's reasonable judgment, could impact the Formula Rate, including impact to the ATRR or load divisor; and*
- (ii) *any change in the classification of any transmission facility that has been directly assigned and the dollar value of the change that the Transmission Provider has made in the applicable Projection or True-Up.*

For the 2020 Annual Update, PacifiCorp provides the following:

- (i) A review of the PacifiCorp's records has identified the following Material Changes related to accounting policies, practices, and procedures that could impact the Formula Rate.

RM19-5-000 (Nov 21, 2019) - Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes (Order No. 864)

In response to the Tax Cuts and Jobs Act of 2017, on November 21, 2019, the Federal Energy Regulatory Commission issued Order No. 864, which requires each public utility with transmission formula rates to: (1) include the Rate Base Adjustment Mechanism by which public utilities deduct any excess accumulated deferred income taxes ("ADIT") from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism for increasing or decreasing income tax allowances by any amortized excess or deficient ADIT; and (3) incorporate a new permanent worksheet into those formula rates to annually track excess or deficient ADIT.

PacifiCorp is submitting a single-issue filing concurrent with the company's 2020 Annual Transmission Update to demonstrate compliance with the final rule, including revisions to its transmission formula rates. The compliance filing will provide details

of the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the new permanent worksheet PacifiCorp has implemented.

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

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Enclosure 8

2020 Actuarial Study Report for Post-Retirement Benefits
Other than Pensions for the calendar year ending
December 31, 2019

Introduction

This report documents the results of the December 31, 2019 actuarial valuation of the PacifiCorp Retirement Plan for the plan sponsor and for PacifiCorp. The information provided in this report is intended strictly for documenting:

- Pension cost for the 2019 fiscal year
- Information relating to company and plan disclosure and reporting requirements

Determinations for purposes other than the financial accounting requirements may be significantly different from the results in this report. Thus, the use of this report for purposes other than those expressed here may not be appropriate.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices, including the applicable Actuarial Standards of Practice as issued by the Actuarial Standards Board. In addition, the valuation results are based on our understanding of the financial accounting and reporting requirements under U.S. Generally Accepted Accounting Principles as set forth in Accounting Standards Codification (ASC) Topic 715, including any guidance or interpretations provided by the Company and reviewed by its auditors prior to the issuance of this report. The information in this report is not intended to supersede or supplant the advice and interpretations of the Company's auditors.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to (but not limited to) such factors as the following:

- Plan experience differing from that anticipated by the economic or demographic assumptions
- Changes in actuarial methods or in economic or demographic assumptions
- Increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status)
- Changes in plan provisions or applicable law

Due to the limited scope of our assignment, we did not perform an analysis of the potential range of such future measurements.

Funded status measurements shown in this report are determined based on various measures of plan assets and liabilities. For company and plan disclosure and reporting purposes, funded status is determined using plan assets measured at market value. Plan liabilities are measured based on the interest rates and other assumptions summarized in the Actuarial Assumptions and Methods section of this report.

These funded status measurements may not be appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations, and funded status measurements for company and plan disclosure and reporting purposes may not be appropriate for assessing the need for or the amount of future contributions.

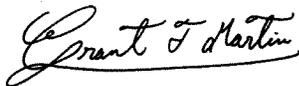
In determining information relating to plan disclosure and reporting requirements, Aon may be assisting the appropriate plan fiduciary as it performs tasks that are required for the administration of an employee benefit plan. Aon also may be consulting with the employer/plan sponsor (PacifiCorp) as it considers alternative strategies for funding the plan, or as it evaluates information relating to employer reporting requirements. Thus, Aon potentially will be providing assistance to PacifiCorp (and/or certain of its employees) acting in a fiduciary capacity (for the benefit of plan participants and beneficiaries) and to PacifiCorp (and/or its executives) acting in a settlor capacity (for the benefit of the employer sponsoring the PacifiCorp Retirement Plan).

In conducting the valuation, we have relied on personnel, plan design, and asset information supplied by PacifiCorp as of the valuation date. While we cannot verify the accuracy of all of the information, the supplied information was reviewed for consistency and reasonableness. As a result of this review, we do not doubt the substantial accuracy or completeness of the information and we believe that it has produced appropriate results.

The actuarial assumptions and methods used in this valuation are described in the Actuarial Assumptions and Methods section of this report. Each significant assumption used in this actuarial valuation represents, in our opinion, a reasonable expectation of anticipated experience under the plan.

The undersigned are familiar with the near-term and long-term aspects of pension valuations and collectively meet the Qualification Standards of the American Academy of Actuaries necessary to render the actuarial opinions contained herein. The information provided in this report is dependent upon various factors as documented throughout this report, which may be subject to change. Each section of this report is considered to be an integral part of the actuarial opinions.

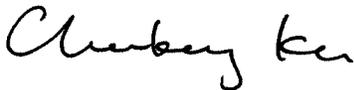
To our knowledge, no colleague of Aon providing services to PacifiCorp has any material direct or indirect financial interest in PacifiCorp. Thus, we believe there is no relationship existing that might affect our capacity to prepare and certify this actuarial report for PacifiCorp.



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February 4, 2020



ASC 715 Disclosure

	Postretirement Welfare Plan	ASC 715
(1) Change in Accumulated Postretirement Benefit Obligation		
(a) Projected Benefit Obligation, Beginning of Year	\$	298,516,236
(b) Service Cost		1,436,155
(c) Interest Cost		12,188,368
(d) Plan Amendments		0
(e) Actuarial (Gain)/Loss		11,055,022
(f) Plan Participant Contributions		5,111,243
(g) Benefit Paid from Plan Assets		(24,476,422)
(h) Net Benefits Paid from the Company		(719,196)
(i) Administrative Expenses		0
(j) Medicare Part D Subsidy		0
(k) Prescription Drug Rebates		512,386
(l) Liability (Gain)/Loss due to Curtailment/Settlement		0
(m) Special Termination Benefits		0
(n) Accumulated Postretirement Benefit Obligation, End of Year	\$	<u>303,623,792</u>
(2) Change in Plan Assets		
(a) Fair Value of Plan Assets, Beginning of Year	\$	297,247,451
(b) Actual Return on Plan Assets		55,896,288
(c) Employer Contributions		0
(d) Plan Participant Contributions		5,111,243
(e) Actual Benefits Paid		(24,476,422)
(f) Fair Value of Plan Assets, End of Year	\$	<u>333,778,560</u>
(3) Funded Status of the Plan	\$	30,154,768
(4) Statement of Financial Position		
(a) Noncurrent Assets	\$	30,154,768
(b) Current Liabilities		0
(c) Noncurrent Liabilities		0
(d) Net Asset/(Liability) at End of Year	\$	<u>30,154,768</u>
(5) Accumulated Other Comprehensive Income (AOCI)		
(a) Net Prior Service Cost/(Credit)		0
(b) Net Actuarial (Gain)/Loss	\$	(26,021,789)
(c) UMWA Transfer		6,123,556
(d) Measurement Date Change		0
(e) Total	\$	<u>(19,898,233)</u>